



Statutes of Québec 2011

NATIONAL ASSEMBLY OF QUÉBEC

The Honourable
PIERRE DUCHESNE, *Lieutenant-Governor*

QUÉBEC OFFICIAL PUBLISHER



Statutes of Québec 2011

assented to between 1 January 2011 and 31 December 2011

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

Legal Deposit – 2nd Quarter 2012
Bibliothèque et Archives nationales du Québec

ISBN 978-2-551-24680-9 (Print)
ISBN 978-2-551-24681-6 (CD-ROM)
ISSN 0712-4422
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Printed in Canada

NOTE

This volume contains essentially the text of the public and private Acts assented to in 2011.

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 2011, 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 2011 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 2011, 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 2011 and 31 December 2011.

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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2011, chapter 1

AN ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON 30 MARCH 2010 AND TO CERTAIN OTHER BUDGET STATEMENTS

Bill 117

Introduced by Mr. Raymond Bachand, Minister of Revenue
Introduced 4 November 2010
Passed in principle 25 November 2010
Passed 16 February 2011
Assented to 17 February 2011

Coming into force: 17 February 2011

Legislation amended:

Act respecting international financial centres (R.S.Q., chapter C-8.3)
Public Curator Act (R.S.Q., chapter C-81)
Taxation Act (R.S.Q., chapter I-3)
Act respecting the Ministère du Revenu (R.S.Q., chapter M-31)
Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5)
Act respecting property tax refund (R.S.Q., chapter R-20.1)
Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)
Fuel Tax Act (R.S.Q., chapter T-1)

Regulation amended:

Individual and Family Assistance Regulation (R.R.Q., chapter A-13.1.1, r. 1)

Explanatory notes

This Act amends various legislation to give effect to measures announced in the Budget Speech delivered on 30 March 2010 and in Information Bulletins published by the Ministère des Finances in 2009 and 2010.

It amends the Taxation Act to introduce, amend or abolish fiscal measures specific to Québec. More specifically, the amendments deal with

- (1) the implementation of the solidarity tax credit;
- (2) the enhancement of the tax credit for home support for elderly persons;

(Cont'd on next page)

Explanatory notes (Cont'd)

(3) an increase in the frequency of advance payments of the tax credit for child care expenses and the tax credit granting a work premium;

(4) the implementation of special rules for the transfer, in 2011, of contributions paid into registered education savings plans;

(5) the liability for tax in relation to the acquisition of replacement shares of a labour fund;

(6) the implementation of the non-taxable status of an indemnity paid to the subject of a clinical trial, up to a limit of \$1,500;

(7) the granting of tax relief for non-residents occupying key positions in a foreign production filmed in Québec;

(8) adjustments to tax credits in the cultural sector;

(9) the introduction of an additional deduction applicable to trucks and tractors designed for hauling freight and fuelled by liquefied natural gas;

(10) the extension of the tax credit for the construction and major repair of public access roads and bridges in forest areas;

(11) the replacement of the international financial centres regime with a refundable tax credit;

(12) the relaxation of the refundable tax credit for scientific research and experimental development wages;

(13) the extension, in certain circumstances, of the period for claiming a tax credit pertaining to businesses; and

(14) the temporary increase in the rates of the compensatory tax on financial institutions.

It also amends the Act respecting the Québec sales tax to introduce, amend or abolish fiscal measures specific to Québec. More specifically, the amendments deal with

(1) the improvement to the QST rebate in respect of a new residential unit;

(2) the striking out of the zero-rating measure in respect of the supply of a passenger air transportation service that is part of a continuous journey whose origin is the Gatineau airport and whose termination is in Canada;

(3) a change to the parimutuel tax structure; and

(4) the amendment of the insurance premium tax regime to provide for the collection and remittance of the tax on insurance premiums in respect of replacement insurance.

It also amends the Fuel Tax Act to provide for

(1) a gradual increase in the fuel tax, until the fiscal period 2013-2014, to bridge the gap between the revenues of the Road and Public Transit Infrastructure Fund and the expenditures relating to road and public transit infrastructures;

(Cont'd on next page)

Explanatory notes (Cont'd)

(2) an increase in the fuel tax rate applicable to gasoline in the territory of the Agence métropolitaine de transport; and

(3) a clarification relating to farm machinery to which certain fuel tax relief measures apply.

This Act further amends the Taxation Act to make amendments similar to those made to the Income Tax Act of Canada by Bill C-10 (Statutes of Canada, 2009, chapter 2), assented to on 12 March 2009. It thus gives effect mainly to harmonization measures announced in Information Bulletins published by the Ministère des Finances in 2009. More specifically, the amendments deal with the rules to determine a taxpayer's head office.

It also amends the Act respecting the Ministère du Revenu to make amendments similar to those made to the Excise Tax Act by Bill C-62 (Statutes of Canada, 2009, chapter 32), assented to on 15 December 2009, and that concern the mandatory electronic filing of tax returns. It thus gives effect to a harmonization measure announced in the Budget Speech delivered on 30 March 2010.

It further amends the Act respecting the Québec sales tax to make amendments similar to those made to federal regulatory provisions concerning place of supply rules and related rules concerning self-assessment and rebate by the New Harmonized Value-added Tax System Regulations (SOR/2010-117) and the New Harmonized Value-added Tax System Regulations, No. 2 (SOR/2010-151), adopted on 31 May 2010 and 17 June 2010, respectively. It thus gives effect to a harmonization measure announced in the Budget Speech delivered on 30 March 2010.

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



Chapter 1

AN ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON 30 MARCH 2010 AND TO CERTAIN OTHER BUDGET STATEMENTS

[Assented to 17 February 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

1. (1) Section 4 of the Act respecting international financial centres (R.S.Q., chapter C-8.3) is amended

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

““excluded corporation” means

(1) a corporation that is exempt from tax for a taxation year under Book VIII of Part I of the Taxation Act, unless the corporation is an insurer described in paragraph *k* of section 998 of that Act that is not so exempt from tax on the totality of its taxable income for the year because of section 999.0.1 of that Act; or

(2) a corporation that would be exempt from tax for a taxation year under section 985 of the Taxation Act but for section 192 of that Act;”;

(2) by replacing the definition of “financial corporation” by the following definition:

““financial corporation” means

(1) a bank within the meaning of section 1 of the Taxation Act;

(2) a savings and credit union within the meaning of section 797 of the Taxation Act;

(3) a trust company authorized under the legislation of Canada or of a province to provide trustee services;

(4) a corporation that is a registered securities dealer within the meaning of section 1 of the Taxation Act;

(5) an insurance corporation, within the meaning of the first paragraph of section 1166 of the Taxation Act, that is subject to tax under Part VI of that Act or that would be subject to such tax if it carried on a business in Québec;

(6) any other financial or insurance institution similar to an entity described in any of paragraphs 1 to 5; or

(7) a corporation all the issued capital stock of which, except directors' qualifying shares, belongs to one or more entities referred to in any of paragraphs 1 to 6;”.

(2) Paragraph 1 of subsection 1 has effect from 31 March 2010.

(3) Paragraph 2 of subsection 1 applies from 1 January 2011.

2. (1) Section 6 of the Act is amended

(1) by replacing the portion of the first paragraph before subparagraph 3 by the following:

“6. In this Act, except section 49 and subdivisions 1, 2 and 5 of Division II of Chapter V, an international financial centre means a business

(1) that is carried on by a corporation, except an excluded corporation; and

(2) all the activities of which pertain to qualified international financial transactions and such activities require that the corporation employ at least six eligible employees, within the meaning of section 1029.8.36.166.61 of the Taxation Act (chapter I-3);”;

(2) by striking out “or partnership” in subparagraph 6 of the first paragraph and in the second paragraph;

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

“For the purposes of subparagraph 2 of the first paragraph, an employee of a corporation in respect of whom a certificate recognizing the employee as a foreign specialist is issued to the corporation, for all or part of a calendar year, is deemed to be an eligible employee of the corporation for all or part of the taxation year that includes all or part of the calendar year.”;

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

“If, in respect of a business that is an international financial centre on 30 March 2010, this section applies, in the case where the business is carried on by a corporation, before 1 January 2013 or, if it is earlier, the date on which an election made by the corporation under the fourth paragraph of section 1029.8.36.166.62 of the Taxation Act becomes effective, or, in the case

where the business is carried on by a partnership, before 1 January 2014, it is to be read as it read on 30 March 2010.

For the purposes of section 49 and subdivisions 1, 2 and 5 of Division II of Chapter V, the following rules apply:

(1) a business carried on by a corporation after 31 December 2012 or, if it is earlier, the date preceding the date on which an election made by the corporation under the fourth paragraph of section 1029.8.36.166.62 of the Taxation Act becomes effective, or by a partnership after 31 December 2013 may not be an international financial centre operated by the corporation or partnership; and

(2) if, in a taxation year, a corporation is a member of a partnership that operates an international financial centre in a fiscal period of the partnership that ends in that year and the corporation begins to benefit from the provisions of Division II.6.14.3 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act from a given time in the year, the partnership is deemed, in respect of the corporation, to have ceased to operate the international financial centre on the day preceding the given time in the year.”

(2) Subsection 1 has effect from 31 March 2010.

3. (1) Section 15 of the Act is amended

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

“**15.** The Minister shall issue to a corporation or a partnership a qualification certificate recognizing an employee described in the second paragraph as an employee other than a foreign specialist, upon being satisfied that it may reasonably be expected that from the date or for the period specified in the qualification certificate, the employee’s duties with the corporation or partnership are devoted, in a proportion of at least 75%, to carrying out qualified international financial transactions as part of the operations of a business of the corporation or partnership which constitutes or shall constitute an international financial centre.”;

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

“The employee to whom the first paragraph refers is

(1) an employee who, before 31 March 2010, entered into an employment contract with the corporation or partnership with a view to performing the duties referred to in the first paragraph and who begins to hold the employment before 1 July 2010; or

(2) an employee who, on 30 March 2010, is an individual described in section 66 who holds employment with the corporation or partnership and whose reference period determined under section 69 ends after that date but

before 1 January 2013, if the corporation did not make an election under the fourth paragraph of section 1029.8.36.166.62 of the Taxation Act (chapter I-3), or 1 January 2014 in any other case.”

(2) Subsection 1 has effect from 31 March 2010.

4. (1) Section 16 of the Act is repealed.

(2) Subsection 1 has effect from 20 April 2010.

5. (1) Section 22 of the Act is repealed.

(2) Subsection 1 has effect from 20 April 2010.

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

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

“(1) in the case of an employee in respect of whom subparagraph 1 of the first paragraph applies by reason of a qualification certificate issued in respect of the employee in accordance with section 15 in relation to that employment, or in respect of whom subparagraph 2 of the first paragraph applies by reason of a certificate issued in respect of the employee in accordance with section 20 in relation to that employment, the lesser of

(a) the percentage, specified in the fourth paragraph, of the part of the employee’s wages, within the meaning of section 72, from that employment for the period or part of the period concerned, and

(b) the product obtained by multiplying the amount specified in the fifth paragraph by the proportion that the number of days in the period or part of the period concerned is of 365; or”;

(2) by adding the following paragraphs after the third paragraph:

“The percentage to which subparagraph *a* of subparagraph 1 of the second paragraph refers is

(1) 37.5% for the taxation year 2010;

(2) 30% for the taxation year 2011;

(3) 20% for the taxation year 2012; or

(4) 10% for the taxation year 2013.

The amount to which subparagraph *b* of subparagraph 1 of the second paragraph refers is

- (1) \$50,000 for the taxation year 2010;
 - (2) \$40,000 for the taxation year 2011;
 - (3) \$26,667 for the taxation year 2012; or
 - (4) \$13,333 for the taxation year 2013.”
- (2) Subsection 1 applies from the taxation year 2010.

7. (1) Section 71 of the Act is replaced by the following section:

“71. An individual who holds employment with a corporation or partnership operating an international financial centre may deduct, in computing the individual’s taxable income for a taxation year, an amount not exceeding the lesser of

(1) the total of

(a) the percentage, specified in the second paragraph, of the aggregate of all amounts each of which is the part of the individual’s wages for the year from an employment with a particular corporation or partnership operating an international financial centre, that may reasonably be attributed to the qualifying period established in respect of the individual under subparagraph 1 of the first paragraph of section 73 in relation to the particular corporation or partnership, except, if applicable, the part of that period that is included in the individual’s reference period, established under section 69, in relation to an employment, and

(b) the aggregate of all amounts each of which is the product obtained by multiplying 37.5% by the part of the individual’s wages for the year from an employment with a particular corporation or partnership operating an international financial centre, that may reasonably be attributed to a qualifying period established in respect of the individual under subparagraph 2 of the first paragraph of section 73 in relation to the particular corporation or partnership, except, if applicable, the part of that period that is included in the individual’s reference period, established under section 69, in relation to an employment; and

(2) the product obtained by multiplying the amount specified in the third paragraph by the proportion, not exceeding 1, that the number of days in all the qualifying periods established in respect of the individual under section 73 and to which the aggregate of all the amounts determined in subparagraph 1 relates is of 365.

The percentage to which subparagraph *a* of subparagraph 1 of the first paragraph refers is

- (1) 37.5% for the taxation year 2010;

- (2) 30% for the taxation year 2011;
- (3) 20% for the taxation year 2012; or
- (4) 10% for the taxation year 2013.

The amount to which subparagraph 2 of the first paragraph refers is

- (1) \$50,000 for the taxation year 2010;
- (2) \$40,000 for the taxation year 2011;
- (3) \$26,667 for the taxation year 2012; or
- (4) \$13,333 for the taxation year 2013.”

- (2) Subsection 1 applies from the taxation year 2010.

8. (1) Section 73 of the Act is replaced by the following section:

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

(1) the particular period, for which the conditions of the second paragraph are met, that begins on the day provided for in the third paragraph and that ends on the earliest of

(a) the day preceding the day on which any of the conditions of the second paragraph ceases to be met,

(b) 31 December 2012, if the particular corporation did not make an election under the fourth paragraph of section 1029.8.36.166.62 of the Taxation Act, and

(c) 31 December 2013; or

(2) a particular period that ends before 30 March 2010 and for which the conditions of the second paragraph are met.

The conditions to which subparagraphs 1 and 2 of the first paragraph refer are as follows:

(1) the individual worked throughout the particular period exclusively or almost exclusively

(a) for the particular corporation or partnership, or

(b) for a group of corporations or partnerships each of which was operating an international financial centre, including the particular corporation or partnership, if all the activities of those international financial centres are conducted in one place within the urban agglomeration of Montréal;

(2) the whole of the particular period is covered by a valid certificate which was issued in respect of the individual in accordance with section 20 to each corporation or partnership that is the particular corporation or the particular partnership or, if applicable, any of the other corporations or partnerships referred to in subparagraph *b* of subparagraph 1, in relation to the individual's employment with the corporation or partnership; and

(3) the business to which the certificate referred to in subparagraph 2 relates is, throughout the particular period, an international financial centre of the corporation or partnership referred to in that subparagraph.

The day to which subparagraph 1 of the first paragraph refers is

(1) if the individual is an employee described in subparagraph 1 of the second paragraph of section 15, the day on which the individual begins to hold the employment referred to in that subparagraph 1;

(2) if the individual is an employee described in subparagraph 2 of the second paragraph of section 15, the day that follows the day on which the individual's reference period established under section 69 ends; and

(3) in any other case, 30 March 2010."

(2) Subsection 1 applies from the taxation year 2010.

9. (1) The Act is amended by inserting the following section after section 73:

"73.1. If an individual is absent from an employment the individual holds with a corporation or partnership operating an international financial centre and, but for that absence, the conditions of subparagraphs 1 and 2 of the second paragraph of section 73 would have been met for the individual's period of absence in relation to the employment, the Minister may, if the Minister is of the opinion that the individual is temporarily absent from the employment for reasons the Minister deems reasonable, consider that those conditions are met for the period of absence for the purpose of establishing the particular period described in subparagraph 1 of the first paragraph of section 73 in relation to the employment."

(2) Subsection 1 applies from the taxation year 2010.

PUBLIC CURATOR ACT

10. (1) Section 76.1 of the Public Curator Act (R.S.Q., chapter C-81) is amended by striking out “, 58”.

(2) Subsection 1 applies from 1 April 2011.

TAXATION ACT

11. (1) Section 2.2 of the Taxation Act (R.S.Q., chapter I-3) is amended by replacing “II.11.13” by “II.11.3”.

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

12. (1) Section 7.9 of the Act is replaced by the following section:

“7.9. For the purposes of this Part and the regulations, the following rules apply in respect of a property that is, at any time, subject to a usufruct, right of use or substitution:

(a) the usufruct, right of use or substitution, as the case may be, is deemed to be at that time a trust or, if the usufruct, right of use or substitution, as the case may be, is created by will, a trust created by will;

(b) the property is deemed

i. if the usufruct, right of use or substitution, as the case may be, arises on the death of a testator, to have been transferred to the trust on and as a consequence of the death of the testator, and not otherwise, and

ii. if the usufruct, right of use or substitution, as the case may be, arises otherwise, to have been transferred — at the time it first became subject to the usufruct, right of use or substitution, as the case may be — to the trust by the person who granted the usufruct, right of use or substitution; and

(c) the property is deemed to be, throughout the period in which it is subject to the usufruct, right of use or substitution, as the case may be, held by the trust, and not otherwise.”

(2) Subsection 1 applies to a taxation year that begins after 30 October 2003.

13. (1) Section 7.9.1 of the Act is amended by replacing “Paragraphs *a* and *b* of section 7.9 do not apply” by “Section 7.9 does not apply”.

(2) Subsection 1 applies to a taxation year that begins after 30 October 2003.

14. (1) Section 7.10 of the Act is replaced by the following section:

“7.10. For the purposes of this Part and the regulations, an arrangement (other than a partnership, a qualifying arrangement or an arrangement that is a trust determined without reference to this section) is deemed to be a trust and property subject to rights and obligations under the arrangement is, if the arrangement is deemed by this section to be a trust, deemed to be held in trust and not otherwise, if the arrangement

(a) is established before 31 October 2003 under a written contract that is governed by the laws of Québec and provides that, for the purposes of this Part and the regulations, the arrangement must be considered to be a trust; and

(b) creates rights and obligations that are substantially similar to the rights and obligations under a trust (determined without reference to this section and sections 7.9, 7.10.1 and 7.11).”

(2) Subsection 1 applies to a taxation year that begins after 30 October 2003. In addition, when section 7.10 of the Act applies to a taxation year that begins after 31 December 1988 and before 31 October 2003, in respect of an arrangement that is entered into between an individual and a corporation licensed or otherwise authorized under the laws of Canada or of a province to carry on in Canada the business of offering its services as trustee and that is accepted by the Minister of National Revenue for registration under section 146 or 146.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), it is to be read

(1) as if “and in which it is provided that, for the purposes of this Part, the arrangement is considered to be a trust” in paragraph *a* was struck out, where the arrangement is presented as a declaration of trust but does not provide that, for the purposes of Part I of that Act, the arrangement must be considered to be a trust; and

(2) without reference to its paragraph *b*.

15. (1) The Act is amended by inserting the following section after section 7.10:

“7.10.1. For the purposes of section 7.10 and this section, an arrangement is a qualifying arrangement if it is

(a) entered into with a corporation that is licensed or otherwise authorized under the laws of Canada or of a province to carry on in Canada the business of offering its services as trustee;

(b) established under a written contract that is governed by the laws of Québec;

(c) presented as a declaration of trust or provides that, for the purposes of this Part and the regulations, it must be considered to be a trust; and

(d) presented as an arrangement in respect of which the corporation is to take action for the arrangement to become a registered disability savings plan, a registered education savings plan, a registered retirement income fund, a registered retirement savings plan or a TFSA.

If the arrangement is a qualifying arrangement, the following rules apply:

(a) the arrangement is deemed to be a trust;

(b) any property contributed at any time to the arrangement by an annuitant, a holder or a subscriber under the arrangement, as the case may be, is deemed to have been transferred, at that time, to the trust by the annuitant, holder or subscriber, as applicable; and

(c) property subject to rights and obligations under the arrangement is deemed to be held in trust and not otherwise.”

(2) Subsection 1 applies to a taxation year that begins after 30 October 2003. However, when section 7.10.1 of the Act applies to a taxation year that ends

(1) before 1 January 2008, it is to be read

(a) as if “a registered disability savings plan, a registered education savings plan, a registered retirement income fund, a registered retirement savings plan or a TFSA” in subparagraph *d* of the first paragraph was replaced by “a registered education savings plan, a registered retirement income fund or a registered retirement savings plan”; and

(b) as if “, a holder” and “, holder” in subparagraph *b* of the second paragraph were struck out; and

(2) in the calendar year 2008, it is to be read as if “a registered disability savings plan, a registered education savings plan, a registered retirement income fund, a registered retirement savings plan or a TFSA” in subparagraph *d* of the first paragraph was replaced by “a registered disability savings plan, a registered education savings plan, a registered retirement income fund or a registered retirement savings plan”.

16. (1) Section 7.11 of the Act is amended

(1) by striking out “referred to in that section” in paragraph *a*;

(2) by replacing “in an emphyteutic lease” in paragraph *b* by “of an emphyteutic lessee”.

(2) Subsection 1 applies to a taxation year that begins after 30 October 2003.

17. (1) Section 7.11.0.1 of the Act is amended by replacing “Sections 7.9, 7.10 and 7.11 do” by “Section 7.9 does”.

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

18. (1) Section 7.27 of the Act is amended by replacing “the portion of paragraph *a* of that section before subparagraph *i*” in paragraph *d* by “paragraph *b* of that section”.

(2) Subsection 1 has effect from 19 March 2007.

19. (1) Section 8.1 of the Act is replaced by the following section:

“8.1. In determining whether an individual is, for all or part of a taxation year, a foreign researcher within the meaning of section 737.19, a foreign researcher on a postdoctoral internship within the meaning of section 737.22.0.0.1, a foreign expert within the meaning of section 737.22.0.0.5, an eligible individual within the meaning of section 737.22.0.9, a foreign professor within the meaning of section 737.22.0.5, a foreign specialist within the meaning of any of sections 737.18.6, 737.18.29 and 737.22.0.1 or a foreign farm worker within the meaning of section 737.22.0.12 and in determining whether the requirement of the definition of “eligible production” in section 737.22.0.9 in relation to a producer’s residence is satisfied, section 8 is to be read without reference to its paragraph *a*.”

(2) Subsection 1 applies from the taxation year 2010.

20. (1) The Act is amended by inserting the following section after section 16:

“16.0.1. If, but for this section, a corporation would not have an establishment, the corporation is deemed to have an establishment at the place designated in its articles as its head office.”

(2) Subsection 1 applies from the taxation year 2009.

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

“16.1.2. For the purposes of the definition of “Canadian banking business” in section 1, subparagraph *a* of the first paragraph of section 21.32, section 125.1, the second paragraph of section 171, section 217.15, the definition of “goodwill amount” in section 333.4, paragraph *b* of section 333.14, section 740, subparagraph *ii* of subparagraph *b* of the first paragraph of section 785.2 and paragraph *b.1* of section 1029.8.17, if a person is not resident in Canada but is resident in a country with which a tax agreement defining “permanent establishment” has been entered into, the establishment of the person means, despite sections 12 to 16.1, the permanent establishment of the person, within the meaning assigned by the tax agreement.”

(2) Subsection 1, when it inserts “the definition of “Canadian banking business” in section 1,” in section 16.1.2 of the Act, applies to a taxation year that ends after 27 June 1999.

(3) Subsection 1, when it inserts “, subparagraph ii of subparagraph *b* of the first paragraph of section 785.2” in section 16.1.2 of the Act, has effect from 2 October 1996. However, when section 16.1.2 of the Act applies before 20 December 2006, it is to be read as if “subparagraph *b* of the first paragraph of section 785.2” was replaced by “paragraph *b* of section 785.2”.

22. (1) Section 29 of the Act is amended by replacing “358.0.3” in the second paragraph by “358.0.4”.

(2) Subsection 1 applies from the taxation year 2010.

23. (1) The Act is amended by inserting the following after section 156.7:

“DIVISION VIII.2.1

“OTHER DEDUCTION IN RESPECT OF CERTAIN INVESTMENTS

“156.7.1. A taxpayer, other than a trust, may deduct, in computing the taxpayer’s income from a business for a taxation year, an amount equal to 85% of the aggregate of all amounts each of which is an amount deducted by the taxpayer in computing the taxpayer’s income for the year under paragraph *a* of section 130 or the second paragraph of section 130.1, in respect of the taxpayer’s prescribed depreciable property.”

(2) Subsection 1 has effect from 31 March 2010.

24. (1) Section 175.6.1 of the Act is amended

(1) by replacing “gross revenue” in subparagraphs i to iii of subparagraph *a* of the first paragraph by “deemed gross revenue”;

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

“For the purposes of subparagraphs i to iii of subparagraph *a* of the first paragraph, the taxpayer’s deemed gross revenue for the year from the business referred to in that subparagraph *a* is the amount determined by the formula

$(A/B) + (C - A)$.”;

(3) by inserting “and in the second paragraph” after “first paragraph” in the portion of the second paragraph before subparagraph *a*;

(4) by replacing subparagraph *a* of the third paragraph by the following subparagraph:

“(a) for the purposes of subparagraphs *a* and *b* of the first paragraph, the taxpayer’s deemed gross revenue or gross revenue for the year from a business or property is deemed to be equal to the amount obtained by multiplying that revenue by the proportion that 365 is of the number of days in the year; and”.

(2) Subsection 1 applies to a taxation year that ends after 30 March 2004. However, it does not apply in respect of cases pending on 3 November 2010 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, is based on the application of subparagraph *a* of the first paragraph of section 175.6.1 of the Act.

25. (1) Section 230.0.0.4.1 of the Act is amended

(1) by replacing “produise” in the French text by “présente”;

(2) by adding the following paragraph:

“For the purposes of the first paragraph, a taxpayer is deemed to have filed with the Minister the prescribed form containing prescribed information in respect of an expenditure on or before the day that is 12 months after the taxpayer’s filing-due date for a taxation year so that an amount may be deducted by the taxpayer in computing the taxpayer’s income under sections 222 to 224 in respect of the expenditure, if

(a) the taxpayer has filed with the Minister the prescribed form containing prescribed information and, if applicable, a copy of each agreement, certificate, advance ruling, qualification certificate, rate schedule, receipt or report on or before the day that is 12 months after that date so as to be deemed to have paid an amount to the Minister for the year in respect of the expenditure under any of Divisions II.5.1 to II.6.15 of Chapter III.1 of Title III of Book IX; and

(b) the taxpayer files with the Minister the prescribed form containing prescribed information more than 12 months after that date so that an amount may be deducted by the taxpayer in computing the taxpayer’s income under sections 222 to 224 in respect of the expenditure.”

(2) Subsection 1 applies in respect of an application filed by a taxpayer after 30 March 2010 so that an amount may be deducted by the taxpayer under sections 222 to 224 of the Act.

26. Section 232 of the Act is amended by replacing “object” in subparagraph *c* of the third paragraph by “subject”.

27. Section 241.0.1 of the Act is amended by replacing “suite à” in the portion before paragraph *a* in the French text by “à la suite de” and by replacing

“shall be deemed to be” in the portion before paragraph *a* by “is deemed to be”.

28. (1) Section 336 of the Act is amended by replacing paragraph *d.2.1* by the following paragraph:

“(d.2.1) the aggregate of all amounts each of which is an amount that the taxpayer is required to pay for the year as a consequence of the application of section 1129.66.3 in relation to an amount that was included in computing the taxpayer’s income because of section 904 for the year or for a preceding taxation year;”.

(2) Subsection 1 applies from the taxation year 2010.

29. (1) Section 336.5 of the Act is amended, in the definition of “investment expense”,

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

“(a.1) for the purposes of subparagraph i of that subparagraph *a.2*, any amount deducted by the individual under paragraph *a* of section 141 in computing the individual’s income for the year from a property were equal to zero;”;

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

“ii. expenses described in section 336.5.1 that were not renounced in respect of a flow-through share and were incurred after 11 March 2005 by a partnership, or that were renounced in respect of a flow-through share that was”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 2009.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 11 March 2005.

30. (1) Section 336.5.1 of the Act is amended by adding the following paragraph after paragraph *e*:

“(f) expenses incurred in Québec that, because of section 726.4.12, are not expenses referred to in subparagraph i of paragraph *a* of section 726.4.10.”

(2) Subsection 1 applies to a taxation year that ends after 11 March 2005.

31. (1) The Act is amended by inserting the following after section 358.0.3:

“CHAPTER IX.0.3**“INDEMNITIES RELATING TO CLINICAL TRIALS**

“358.0.4. An individual, other than a trust, may deduct, in computing the individual’s income for a taxation year, the lesser of \$1,500 and the aggregate of all amounts each of which is

(a) the amount of an indemnity described in the second paragraph and included under any of sections 32 to 58.3 in computing the individual’s income for the year from an office or employment; or

(b) the amount of an indemnity described in the second paragraph and included in computing the individual’s income for the year from a business.

The indemnity to which subparagraphs *a* and *b* of the first paragraph refer means an indemnity paid to an individual who participates as a clinical trial subject in such a trial carried on by another person or partnership in accordance with the standards set by the Food and Drug Regulations made under the Food and Drugs Act (Revised Statutes of Canada, 1985, chapter F-27).”

(2) Subsection 1 applies from the taxation year 2010.

32. Section 510.0.1 of the Act is replaced by the following section:

“510.0.1. If the shareholder of a corporation disposes of a share of the capital stock of the corporation as a result of the redemption, acquisition or cancellation of the share by the corporation, the shareholder is, for the purposes of this Part, deemed to dispose of the share to the corporation.”

33. Section 712.0.1 of the Act is amended by replacing “710.2 or 710.4, as the case may be” by “710.2 and, if applicable, section 710.4”.

34. (1) Section 737.18.14 of the Act is amended by replacing the definition of “eligible activities” in the first paragraph by the following definition:

““eligible activities” of a corporation or partnership, in relation to a major investment project, means, subject to section 737.18.16.1, the activities or part of the activities carried on by the corporation or partnership in the course of carrying on the recognized business in connection with which the major investment project is carried out or is in the process of being carried out, that arise from the major investment project, except, in respect of the activities of a corporation, the part of the activities of the corporation that

(a) are carried on under a contract that is an eligible contract for the purposes of Division II.6.0.1.8 of Chapter III.1 of Title III of Book IX;

(b) are eligible activities for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX; or

(c) are qualified international financial transactions within the meaning of section 7 of the Act respecting international financial centres (chapter C-8.3) that are carried out after any of the following dates in the course of the operations of an international financial centre operated by the corporation:

i. 30 March 2010, if the corporation does not operate the international financial centre on that date, or

ii. the date that precedes the date on which an election made by the corporation under the fourth paragraph of section 1029.8.36.166.62 becomes effective, if the corporation operates the international financial centre on 30 March 2010;”.

(2) Subsection 1 has effect from 31 March 2010.

35. Section 737.18.18 of the Act is amended by replacing the portion of paragraph *a* of the definition of “eligible region” in the first paragraph before subparagraph i by the following:

“(a) 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):”.

36. (1) The heading of Title VII.3.3 of Book IV of Part I of the Act is replaced by the following heading:

“TITLE VII.3.3

“DEDUCTION IN RESPECT OF A FOREIGN WORKER HOLDING A KEY POSITION IN A FOREIGN PRODUCTION”.

(2) Subsection 1 applies from the taxation year 2010.

37. (1) Section 737.22.0.9 of the Act is amended by replacing the definition of “eligible production” by the following definition:

““eligible production”, in relation to an individual, means the production specified in the qualification certificate referred to in the definition of “eligible individual” that the Société de développement des entreprises culturelles has issued to the individual, and in respect of which, if the qualification certificate certifies that the individual works on the production otherwise than as a producer, the position of producer has been entrusted to another individual who was not resident in Canada at the time the position was entrusted to the other individual.”

(2) Subsection 1 applies from the taxation year 2010.

38. (1) Section 752.0.7.4 of the Act is amended

(1) by replacing subparagraph 3 of subparagraph i of paragraph *a* by the following subparagraph:

“(3) the individual files with the Minister, for the year, in relation to the self-contained domestic establishment, a copy of the individual’s account of property taxes for the year, or, if the individual is unable to file a copy of that account or if the individual does not own the self-contained domestic establishment, the prescribed form, on or before the individual’s filing-due date for the year;”;

(2) by replacing subparagraph 3 of subparagraph i of paragraph *b* by the following subparagraph:

“(3) the individual files with the Minister, for the year, in relation to the self-contained domestic establishment, a copy of the account of property taxes, for the year, of the individual’s eligible spouse, or, if the individual is unable to file a copy of that account or if the spouse does not own the self-contained domestic establishment, the prescribed form, on or before the individual’s filing-due date for the year, unless that copy or the form is otherwise filed with the Minister for the year by the spouse;”.

(2) Subsection 1 applies from the taxation year 2011.

39. Section 752.0.10.7 of the Act is amended by replacing “752.0.10.4 or 752.0.10.4.2, as the case may be” by “752.0.10.4 and, if applicable, section 752.0.10.4.2”.

40. Section 766.5 of the Act is amended by replacing “Division IV” in the following provisions of the definition of “split income” by “Division IV of Chapter II”:

— paragraph *a*;

— the portion of subparagraph ii of paragraph *c* before subparagraph 1.

41. Section 776.1.5.0.1 of the Act is amended by replacing the definition of “specified balance” in the first paragraph by the following definition:

““specified balance” of an individual at any time means an amount equal to the amount by which the aggregate of all the individual’s eligible amounts received by the individual at or before that time exceeds the aggregate of all amounts each of which is

(a) an amount paid by the individual under section 776.1.5.0.2 or 776.1.5.0.3 on the acquisition of replacement shares in a taxation year that ended before that time;

(b) 100/15 of an amount that the individual is required to pay under section 1086.14 or 1086.16 for a taxation year that ended before that time in

respect of replacement shares that were not acquired by the individual and that relate to original shares other than original shares described in paragraph *c*; or

(c) 400% of an amount that the individual is required to pay under section 1086.14 or 1086.16 for a taxation year that ended before that time in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.1.”

42. Section 776.1.5.0.2 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) B is the aggregate of all amounts each of which is

i. an amount paid by the individual on the acquisition of replacement shares in a taxation year preceding the particular taxation year or within 60 days after the end of that preceding year that is included in the particular participation period of the individual,

ii. 100/15 of an amount that the individual is required to pay under section 1086.14 for a taxation year that precedes the particular taxation year and that is included in the particular participation period of the individual in respect of replacement shares that were not acquired by the individual and that relate to original shares other than original shares described in subparagraph iii, or

iii. 400% of an amount that the individual is required to pay under section 1086.14 for a taxation year that precedes the particular taxation year and that is included in the particular participation period of the individual in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.1; and”.

43. Sections 776.1.5.0.3 and 776.1.5.0.4 of the Act are replaced by the following sections:

“776.1.5.0.3. If at a particular time in a taxation year an individual ceases to be resident in Canada, the individual shall acquire replacement shares, for the period in the year during which the individual was resident in Canada, for an amount equal to the amount by which the aggregate of all amounts each of which is an eligible amount of the individual received by the individual in the year or a preceding taxation year exceeds the aggregate of all amounts each of which is

(a) an amount paid by the individual under section 776.1.5.0.2 on the acquisition of replacement shares not later than 60 days after the particular time and before the individual files a fiscal return for the year;

(b) 100/15 of an amount that the individual is required to pay under section 1086.14 for a taxation year that ended before the particular time in respect of replacement shares that were not acquired by the individual and that relate to original shares other than original shares described in paragraph *c*; or

(c) 400% of an amount that the individual is required to pay under section 1086.14 for a taxation year that ended before the particular time in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.1.

“776.1.5.0.4. If an individual dies at a particular time in a taxation year, replacement shares must be acquired, in the year or within 60 days after the end of the year, for an amount equal to the amount by which the aggregate of all amounts each of which is an eligible amount of the individual received by the individual in the year or a preceding taxation year exceeds the aggregate of all amounts each of which is

(a) an amount paid by the individual under section 776.1.5.0.2 on the acquisition of replacement shares before the particular time;

(b) 100/15 of an amount that the individual is required to pay under section 1086.14 for a taxation year that ended before the particular time in respect of replacement shares that were not acquired by the individual and that relate to original shares other than original shares described in paragraph *c*; or

(c) 400% of an amount that the individual is required to pay under section 1086.14 for a taxation year that ended before the particular time in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.1.”

44. Section 776.1.5.0.6 of the Act is amended by replacing the definition of “specified balance” in the first paragraph by the following definition:

““specified balance” of an individual at any time means an amount equal to the amount by which the aggregate of all the individual’s eligible amounts received by the individual at or before that time exceeds the aggregate of all amounts each of which is

(a) an amount paid by the individual under section 776.1.5.0.7 or 776.1.5.0.8 on the acquisition of replacement shares in a taxation year that ended before that time;

(b) 100/15 of an amount that the individual is required to pay under section 1086.20 or 1086.22 for a taxation year that ended before that time in respect of replacement shares that were not acquired by the individual and that relate to original shares other than original shares described in paragraph *c*; or

(c) 400% of an amount that the individual is required to pay under section 1086.20 or 1086.22 for a taxation year that ended before that time in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.1.”

45. Section 776.1.5.0.7 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) B is the aggregate of all amounts each of which is

i. an amount paid by the individual on the acquisition of replacement shares in a taxation year preceding the particular taxation year or within 60 days after the end of that preceding year, other than a taxation year included in a participation period of the individual that ended before the particular taxation year,

ii. 100/15 of an amount that the individual is required to pay under section 1086.20 for a taxation year preceding the particular taxation year, other than a taxation year included in a participation period of the individual that ended before the particular taxation year, in respect of replacement shares that were not acquired by the individual and that relate to original shares other than original shares described in subparagraph iii, or

iii. 400% of an amount that the individual is required to pay under section 1086.20 for a taxation year preceding the particular taxation year, other than a taxation year included in a participation period of the individual that ended before the particular taxation year, in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.1; and”.

46. Sections 776.1.5.0.8 and 776.1.5.0.9 of the Act are replaced by the following sections:

“**776.1.5.0.8.** If at a particular time in a taxation year an individual ceases to be resident in Canada, the individual shall acquire replacement shares, for the period in the year during which the individual was resident in Canada,

for an amount equal to the amount by which the aggregate of all amounts each of which is an eligible amount of the individual received by the individual in the year or a preceding taxation year exceeds the aggregate of all amounts each of which is

(a) an amount paid by the individual under section 776.1.5.0.7 on the acquisition of replacement shares not later than 60 days after the particular time and before the individual files a fiscal return for the year;

(b) 100/15 of an amount that the individual is required to pay under section 1086.20 for a taxation year that ended before the particular time in respect of replacement shares that were not acquired by the individual and that relate to original shares other than original shares described in paragraph *c*; or

(c) 400% of an amount that the individual is required to pay under section 1086.20 for a taxation year that ended before the particular time in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.1.

“776.1.5.0.9. If an individual dies at a particular time in a taxation year, replacement shares must be acquired, in the year or within 60 days after the end of the year, for an amount equal to the amount by which the aggregate of all amounts each of which is an eligible amount of the individual received by the individual in the year or a preceding taxation year exceeds the aggregate of all amounts each of which is

(a) an amount paid by the individual under section 776.1.5.0.7 on the acquisition of replacement shares before the particular time;

(b) 100/15 of an amount that the individual is required to pay under section 1086.20 for a taxation year that ended before the particular time in respect of replacement shares that were not acquired by the individual and that relate to original shares other than original shares described in paragraph *c*; or

(c) 400% of an amount that the individual is required to pay under section 1086.20 for a taxation year that ended before the particular time in respect of replacement shares that were not acquired by the individual and that relate to original shares referred to in paragraph *b* of section 776.1.1 and acquired by the individual in the period specified in the second paragraph of section 776.1.1.1.”

47. (1) Section 895 of the Act is amended by replacing “prescribed educational program” in subparagraph 2 of subparagraph ii of paragraph *f.1* by “prescribed training program”.

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

48. (1) Section 895.0.1.1 of the Act is amended by inserting “or a prescribed training program” after “prescribed educational program”.

(2) Subsection 1 applies from the taxation year 2008. However, it does not apply in respect of a cessation of enrolment that occurs before 1 January 2008.

49. (1) Sections 1000.2 and 1000.3 of the Act are replaced by the following sections:

“1000.2. If a taxpayer has deducted, in respect of a property described in the second paragraph, an amount in computing the taxpayer’s income under paragraph *a* of section 130 or the second paragraph of section 130.1 for a taxation year ending before all the conditions applicable to the property and set out in the third paragraph have been met, and, in a subsequent taxation year, an event occurs that results in any of those conditions not being able to be met, the taxpayer shall, on or before the taxpayer’s filing-due date for that subsequent taxation year, file with the Minister for any taxation year that precedes the subsequent taxation year and for which the taxpayer’s fiscal return was filed by the taxpayer under section 1000, and for which tax consequences under this Part arise from the fact that, in the case of a property described in subparagraph *a* of the second paragraph, the property cannot be included in the class provided for in that subparagraph or, in the case of a property described in subparagraph *b* of the second paragraph, the property does not meet all the conditions prescribed under subparagraph *b* of the third paragraph, an amended fiscal return in which those tax consequences must be taken into account.

The property to which the first paragraph refers is

(*a*) a property in Class 12 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1) because of subparagraph *t* of the first paragraph of that class or of the second or fourth paragraph of that class; or

(*b*) a prescribed property.

The conditions to which the first paragraph refers are

(*a*) in the case of a property described in subparagraph *a* of the second paragraph, the conditions of subparagraph *t* of the first paragraph of Class 12 of Schedule B to the Regulation respecting the Taxation Act or of the second or fourth paragraph of that class; or

(*b*) in the case of a property described in subparagraph *b* of the second paragraph, the prescribed conditions.

“1000.3. If a partnership has deducted, in respect of a property described in the second paragraph, an amount in computing its income under paragraph *a*

of section 130 or the second paragraph of section 130.1 for a particular fiscal period ending before all the conditions applicable to the property and set out in the third paragraph have been met, and, in a subsequent fiscal period, an event occurs that results in any of those conditions not being able to be met, each taxpayer who was a member of the partnership at the end of the particular fiscal period shall, on or before the taxpayer's filing-due date for the taxpayer's taxation year in which that subsequent fiscal period ends or would have ended had the taxpayer been a member of the partnership at the end of that subsequent fiscal period, file with the Minister for any taxation year that precedes that taxation year and for which the taxpayer's fiscal return was filed by the taxpayer under section 1000, and for which tax consequences under this Part arise from the fact that, in the case of a property described in subparagraph *a* of the second paragraph, the property cannot be included in the class provided for in that subparagraph or, in the case of a property described in subparagraph *b* of the second paragraph, the property does not meet all the conditions prescribed under subparagraph *b* of the third paragraph, an amended fiscal return in which those tax consequences must be taken into account.

The property to which the first paragraph refers is

(*a*) a property in Class 12 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1) because of subparagraph *t* of the first paragraph of that class or of the second or fourth paragraph of that class; or

(*b*) a prescribed property.

The conditions to which the first paragraph refers are

(*a*) in the case of a property described in subparagraph *a* of the second paragraph, the conditions of subparagraph *t* of the first paragraph of Class 12 of Schedule B to the Regulation respecting the Taxation Act or of the second or fourth paragraph of that class; or

(*b*) in the case of a property described in subparagraph *b* of the second paragraph, the prescribed conditions.”

(2) Subsection 1 has effect from 31 March 2010.

50. (1) Section 1010.0.0.1 of the Act is amended

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

“1010.0.0.1. Despite the expiry of the time limits provided for in section 1010, if a taxpayer has deducted, or is a member of a partnership that has deducted, in respect of a property described in the second paragraph, an amount in computing income under paragraph *a* of section 130 or the second paragraph of section 130.1 for a taxation year or a fiscal period, as the case may be, ending before all the conditions applicable to the property and set out

in the third paragraph have been met, and, in a subsequent taxation year or fiscal period, an event occurs that results in any of those conditions not being able to be met, the following rules apply:

(a) the Minister may, at any time, but for the amended fiscal return that the taxpayer is required to file under section 1000.2 or 1000.3, redetermine the tax, interest and penalties payable under this Part by the taxpayer for any taxation year for which tax consequences under this Part arise from the fact that, in the case of a property described in subparagraph *a* of the second paragraph, the property cannot be included in the class provided for in that subparagraph or, in the case of a property described in subparagraph *b* of the second paragraph, the property does not meet all the conditions prescribed for the purposes of subparagraph *b* of the third paragraph; and”;

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

“The property to which the first paragraph refers is

(a) a property in Class 12 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1) because of subparagraph *t* of the first paragraph of that class or of the second or fourth paragraph of that class; or

(b) a prescribed property.

The conditions to which the first paragraph refers are

(a) in the case of a property described in subparagraph *a* of the second paragraph, the conditions of subparagraph *t* of the first paragraph of Class 12 of Schedule B to the Regulation respecting the Taxation Act or of the second or fourth paragraph of that class; or

(b) in the case of a property described in subparagraph *b* of the second paragraph, the prescribed conditions.”

(2) Subsection 1 has effect from 31 March 2010.

51. (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.6.14.1” in subparagraph *b* by “, II.6.6.1 to II.6.14.1 and II.6.14.3”;

(2) by inserting the following subparagraph after subparagraph *v* of subparagraph *c*:

“v.1. the amount of financial assistance granted by the Canada Media Fund;”;

(3) by inserting the following subparagraphs after subparagraph viii.1 of subparagraph *c*:

“viii.2. the amount of financial assistance granted by the Fonds francophone d’aide au développement cinématographique,

“viii.3. the amount of financial assistance granted under the Mesure régionale d’aide au démarrage de productions cinématographiques et télévisuelles implemented by the Ministère de la Culture, des Communications et de la Condition féminine, Ville de Québec and the Bureau de la Capitale-Nationale, or”.

(2) Paragraph 1 of subsection 1 has effect from 31 March 2010.

(3) Paragraph 2 of subsection 1 has effect from 1 April 2010.

(4) Paragraph 3 of subsection 1 has effect from 1 January 2009.

52. (1) Section 1029.6.0.1 of the Act is amended by replacing paragraph *c* by the following paragraph:

“(c) a taxpayer who is a corporation operating an international financial centre in a taxation year or a member of a partnership at the end of a fiscal period of the partnership ending in the year and in which the partnership operates such a centre shall not be deemed to have paid to the Minister any amount for the year under this chapter other than an amount that the taxpayer is deemed to have so paid for the year under Division II.6.0.1.8, in respect of a cost, an expenditure or any costs, incurred by the taxpayer or the partnership in the course of the operations of the international financial centre before,

i. if the international financial centre is operated by the taxpayer on 30 March 2010, 1 January 2013, or, if it is earlier, the date on which an election made by the taxpayer under the fourth paragraph of section 1029.8.36.166.62 becomes effective, or

ii. if the international financial centre is operated by the partnership, 1 January 2014;”.

(2) Subsection 1 has effect from 31 March 2010.

53. (1) Section 1029.6.0.1.2 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph, a taxpayer is deemed to have filed with the Minister the prescribed form containing prescribed information and, if applicable, a copy of the documents referred to in the first paragraph on or before the day that is 12 months after the taxpayer’s filing-due date for a taxation year so as to be deemed to have paid an amount to the Minister for the year in

respect of a cost, an expenditure or any costs under any of Divisions II to II.6.15 (in this paragraph referred to as the “particular division”), if

(a) the taxpayer files with the Minister the prescribed form containing prescribed information and, if applicable, a copy of the documents referred to in the first paragraph more than 12 months after that date so as to be deemed to have paid an amount to the Minister for the year in respect of the cost, expenditure or costs under the particular division; and

(b) the taxpayer has filed with the Minister the prescribed form containing prescribed information and, if applicable, a copy of the documents referred to in the first paragraph on or before the day that is 12 months after that date so as to be deemed to have paid an amount to the Minister for the year in respect of the cost, expenditure or costs under any of Divisions II to II.6.15 other than the particular division.”

(2) Subsection 1 applies in respect of an application filed by a taxpayer after 30 March 2010 so as to be deemed to have paid an amount to the Minister of Revenue under any of Divisions II to II.6.15 of Chapter III.1 of Title III of Book IX of Part I of the Act.

54. (1) Section 1029.6.0.6 of the Act is amended

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

“The amounts to which the first paragraph refers are”;

(2) by inserting the following subparagraphs after subparagraph *h* of the fourth paragraph:

“(h.1) the amounts of \$110, \$128, \$265, \$339, \$515, \$625 and \$790, wherever they are mentioned in section 1029.8.116.16;

“(h.2) the amount of \$30,875 mentioned in section 1029.8.116.16;”.

(2) Subsection 1, except paragraph 2 when it enacts subparagraph *h.1* of the fourth paragraph of section 1029.6.0.6 of the Act, applies from the taxation year 2012.

(3) Paragraph 2 of subsection 1, when it enacts subparagraph *h.1* of the fourth paragraph of section 1029.6.0.6 of the Act, applies from the taxation year 2013.

55. (1) Section 1029.6.0.7 of the Act is amended

(1) by inserting “h.2,” after “f,” in the first paragraph;

(2) by inserting “h.1,” after “h,” in the second paragraph.

- (2) Paragraph 1 of subsection 1 applies from the taxation year 2011.
- (3) Paragraph 2 of subsection 1 applies from the taxation year 2013.

56. (1) Section 1029.7 of the Act is amended, in the first paragraph,

(1) by replacing “with whom or with which” and “who or which” wherever they appear in the following provisions by “with whom” and “who”, respectively:

- subparagraphs *b* and *b.1*;
- subparagraphs *d* and *d.1*;
- subparagraphs *f* and *f.1*;
- subparagraphs *h* and *h.1*;

(2) by replacing subparagraph *c* by the following subparagraph:

“(c) one-half of that portion of the consideration paid under the contract by the taxpayer to a person or partnership who has an establishment situated in Québec and with whom the taxpayer was dealing at arm’s length at the time the contract was entered into,

i. that may reasonably be attributed to such research and development undertaken on the taxpayer’s behalf in the year by the employees of an establishment of that person or partnership situated in Québec or that could be so attributed if that person or partnership had such employees, or

ii. that may reasonably be attributed to such research and development undertaken on the taxpayer’s behalf in Québec in the year by an individual, other than a trust, who is, if that person is a corporation, a shareholder of that person or who is a member of that partnership;”;

(3) by replacing subparagraph *e* by the following subparagraph:

“(e) one-half of that portion of the consideration paid by the taxpayer under a particular contract, other than a contract by which the taxpayer causes scientific research and experimental development to be undertaken on the taxpayer’s behalf, for work relating to such research and development undertaken in any taxation year, to a person or partnership who has an establishment situated in Québec and with whom the taxpayer was dealing at arm’s length at the time the particular contract was entered into,

i. that may reasonably be attributed to work undertaken in the year by the employees of an establishment of that person or partnership situated in Québec or that could be so attributed if that person or partnership had such employees, or

ii. that may reasonably be attributed to work undertaken in Québec in the year by an individual, other than a trust, who is, if that person is a corporation, a shareholder of that person or who is a member of that partnership;”;

(4) by replacing subparagraph *g* by the following subparagraph:

“(g) one-half of that portion of the consideration paid under the contract by the taxpayer to a person or partnership with whom the taxpayer was not dealing at arm’s length at the time the contract was entered into, and paid again by that person or partnership, under a particular contract, to another person or partnership who has an establishment situated in Québec and with whom the taxpayer was dealing at arm’s length at the time the particular contract was entered into,

i. that may reasonably be attributed to such research and development undertaken on the taxpayer’s behalf in the year by the employees of an establishment of that other person or partnership situated in Québec or that could be so attributed if that other person or partnership had such employees, or

ii. that may reasonably be attributed to such research and development undertaken on the taxpayer’s behalf in Québec in the year by an individual, other than a trust, who is, if that other person is a corporation, a shareholder of that other person or who is a member of that other partnership;”;

(5) by replacing subparagraph *i* by the following subparagraph:

“(i) one-half of that portion of the consideration paid by the taxpayer under a particular contract, other than a contract by which the taxpayer causes scientific research and experimental development to be undertaken on the taxpayer’s behalf, for work relating to such research and development undertaken in any taxation year, to a person or partnership with whom the taxpayer was not dealing at arm’s length at the time the particular contract was entered into, and paid again by that person or partnership, under another particular contract, to another person or partnership who has an establishment situated in Québec and with whom the taxpayer was dealing at arm’s length at the time the other particular contract was entered into,

i. that may reasonably be attributed to the work undertaken in the year by the employees of an establishment of that other person or partnership situated in Québec or that could be so attributed if that other person or partnership had such employees, or

ii. that may reasonably be attributed to the work undertaken in Québec in the year by an individual, other than a trust, who is, if that other person is a corporation, a shareholder of that other person or who is a member of that other partnership.”

(2) Paragraphs 2 to 5 of subsection 1 apply in respect of an expenditure incurred by a taxpayer in a taxation year

(1) that ends after 29 March 2010; or

(2) that ends before 30 March 2010 and in respect of which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on that date.

57. (1) Section 1029.8 of the Act is amended, in the first paragraph,

(1) by replacing “with whom or with which” and “who or which” wherever they appear in the following provisions by “with whom” and “who”, respectively:

— subparagraphs *b* and *b.1*;

— subparagraphs *d* and *d.1*;

— subparagraphs *f* and *f.1*;

— subparagraphs *h* and *h.1*;

(2) by replacing subparagraph *c* by the following subparagraph:

“(c) one-half of that portion of the consideration paid under the contract by the partnership to a person or another partnership who has an establishment situated in Québec and with whom all the members of the partnership were dealing at arm’s length at the time the contract was entered into,

i. that may reasonably be attributed to such research and development undertaken on its behalf in that fiscal period by the employees of an establishment of that person or other partnership situated in Québec or that could be so attributed if that person or other partnership had such employees, or

ii. that may reasonably be attributed to such research and development undertaken on its behalf in Québec in that fiscal period by an individual, other than a trust, who is, if that person is a corporation, a shareholder of that person or who is a member of that other partnership;”;

(3) by replacing subparagraph *e* by the following subparagraph:

“(e) one-half of that portion of the consideration paid by the partnership under a particular contract, other than a contract by which the partnership causes scientific research and experimental development to be undertaken on its behalf, for work relating to such research and development undertaken in any fiscal period, to a person or another partnership who has an establishment situated in Québec and with whom all the members of the partnership were dealing at arm’s length at the time the particular contract was entered into,

i. that may reasonably be attributed to work undertaken in that fiscal period by the employees of an establishment of that person or other partnership situated in Québec or that could be so attributed if that person or other partnership had such employees, or

ii. that may reasonably be attributed to work undertaken in Québec in that fiscal period by an individual, other than a trust, who is, if that person is a corporation, a shareholder of that person or who is a member of that other partnership;”;

(4) by replacing subparagraph *g* by the following subparagraph:

“(g) one-half of that portion of the consideration paid under the contract by the partnership to a person or another partnership with whom a member of the partnership was not dealing at arm’s length at the time the contract was entered into, and paid again by that person or that other partnership, under a particular contract, to another person or partnership who has an establishment situated in Québec and with whom all the members of the partnership were dealing at arm’s length at the time the particular contract was entered into,

i. that may reasonably be attributed to such research and development undertaken on its behalf in that fiscal period by the employees of an establishment of that other person or partnership situated in Québec or that could be so attributed if that other person or partnership had such employees, or

ii. that may reasonably be attributed to such research and development undertaken on its behalf in Québec in the year by an individual, other than a trust, who is, if that other person is a corporation, a shareholder of that other person or who is a member of that other partnership;”;

(5) by replacing subparagraph *i* by the following subparagraph:

“(i) one-half of that portion of the consideration paid by the partnership under a particular contract, other than a contract by which the partnership causes scientific research and experimental development to be undertaken on its behalf, for work relating to such research and development undertaken in any fiscal period, to a person or another partnership with whom a member of the partnership was not dealing at arm’s length at the time the particular contract was entered into, and paid again by that person or that other partnership, under another particular contract, to another person or partnership who has an establishment situated in Québec and with whom all the members of the partnership were dealing at arm’s length at the time the other particular contract was entered into,

i. that may reasonably be attributed to the work undertaken in that fiscal period by the employees of an establishment of that other person or partnership situated in Québec or that could be so attributed if that other person or partnership had such employees, or

ii. that may reasonably be attributed to the work undertaken in Québec in that fiscal period by an individual, other than a trust, who is, if that other person is a corporation, a shareholder of that other person or who is a member of that other partnership.”

(2) Paragraphs 2 to 5 of subsection 1 apply in respect of an expenditure incurred by a partnership in a fiscal period of the partnership that ends in a taxation year of a taxpayer

(1) that ends after 29 March 2010; or

(2) that ends before 30 March 2010 and in respect of which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on that date.

58. (1) The Act is amended by inserting the following section after section 1029.8.0.0.1:

“**1029.8.0.0.2.** For the purposes of this division, the following rules apply:

(a) an individual who participates as a clinical trial subject in such a trial carried on by another person or partnership, in accordance with the standards set by the Food and Drug Regulations made under the Food and Drugs Act (Revised Statutes of Canada, 1985, chapter F-27), is deemed to be carrying on work relating to scientific research and experimental development; and

(b) the portion of a consideration paid under a contract, that is referred to in any of subparagraphs *c*, *e*, *g* and *i* of the first paragraph of section 1029.7 or 1029.8, must not be reduced by the amount of an indemnity described in the second paragraph that is attributable to the portion of the consideration.

The indemnity to which subparagraph *b* of the first paragraph refers means an indemnity paid to an individual who participates as a clinical trial subject in such a trial carried on by another person or partnership, in accordance with the standards set by the Food and Drug Regulations made under the Food and Drugs Act, and who is not an employee of

(a) in the case of a portion of a consideration paid under a contract or particular contract referred to in subparagraph *c* or *e* of the first paragraph of section 1029.7 or 1029.8 to a person or partnership with whom the taxpayer was dealing at arm’s length at the time the contract or particular contract was entered into, that person or partnership; and

(b) in the case of a portion of a consideration that has been paid again under a particular contract referred to in subparagraph *g* or *i* of the first paragraph of section 1029.7 or 1029.8 to another person or partnership with whom the taxpayer was dealing at arm’s length at the time the particular contract was entered into, that other person or partnership.”

(2) Subsection 1 applies in respect of the following expenditures:

(1) an expenditure incurred by a taxpayer in a taxation year

(a) that ends after 29 March 2010; or

(b) that ends before 30 March 2010 and in respect of which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on that date; and

(2) an expenditure incurred by a partnership in a fiscal period of the partnership that ends in a taxation year of a taxpayer

(a) that ends after 29 March 2010; or

(b) that ends before 30 March 2010 and in respect of which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on that date.

59. (1) Section 1029.8.9 of the Act is amended

(1) by replacing the portion of the third paragraph before subparagraph *b* by the following:

“Where an amount has been paid to an eligible university entity pursuant to a university research contract, or to an eligible public research centre or an eligible research consortium, as the case may be, pursuant to an eligible research contract, before a favourable advance ruling is given by the Ministère du Revenu regarding the contract, the amount so paid is, for the purposes of the first paragraph, deemed to have been paid after a favourable advance ruling was given by the Ministère du Revenu regarding the contract, if

(a) an application for an advance ruling regarding the contract has been filed with the Ministère du Revenu

i. on or before the ninetieth day following the date on which the contract was entered into,

ii. where the conditions of the fourth paragraph in respect of the application for an advance ruling are met, within three years following the date on which the contract was entered into, or

iii. where the conditions of the fifth paragraph in respect of the application for an advance ruling are met, more than three years following the date on which the contract was entered into; and”;

(2) by replacing “subparagraph *a*” in the portion of the fourth paragraph before subparagraph *a* by “subparagraph ii of subparagraph *a*”;

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

“The conditions to which subparagraph iii of subparagraph *a* of the third paragraph refers in respect of an application for an advance ruling regarding a university research contract or an eligible research contract entered into by a taxpayer are as follows:

(*a*) the taxpayer has filed with the Minister the prescribed form containing prescribed information and, if applicable, a copy of each agreement, certificate, advance ruling, qualification certificate, rate schedule, receipt or report on or before the day that is 12 months after the taxpayer’s filing-due date for a taxation year so as to be deemed to have paid an amount to the Minister for the year under any of Divisions II.5.1 to II.6.15 in respect of an expenditure incurred under the contract; and

(*b*) the Minister considers that the reasons put forward justify granting the application.”

(2) Subsection 1 applies in respect of an application for an advance ruling filed after 30 March 2010.

60. (1) Section 1029.8.21.17 of the Act is amended by adding the following subparagraph after subparagraph *b* of the second paragraph:

“(c) no expenditure may be taken into account for the purpose of determining the expenditure in respect of an eligible liaison and transfer service of a corporation or partnership if it is

i. a consideration described in the third paragraph of section 1029.7 or 1029.8,

ii. an expenditure described in paragraph *d.1* of section 1029.8.1, or

iii. a qualified expenditure, within the meaning of the first paragraph of section 1029.8.16.1.1.”

(2) Subsection 1 applies in respect of an expenditure incurred after 30 March 2010.

61. (1) Section 1029.8.34 of the Act is amended by replacing “subparagraphs ii to viii.1” in subparagraph *d* of the ninth paragraph by “subparagraphs ii to viii.3”.

(2) Subsection 1 has effect from 27 October 2010. In addition, when section 1029.8.34 of the Act applies after 31 December 2008, it is to be read as if “subparagraphs ii to viii.1” in subparagraphs iii and iv of subparagraph *c* of the ninth paragraph was replaced by “subparagraphs ii to viii.3”.

62. (1) Section 1029.8.35 of the Act is amended by replacing “subparagraphs ii to viii.1” in subparagraph *c* of the first paragraph by “subparagraphs ii to viii.3”.

(2) Subsection 1 has effect from 1 January 2009.

63. (1) Section 1029.8.36.0.0.1 of the Act is amended

(1) by replacing “300%” in subparagraph 3 of subparagraph *i* of paragraph *a* of the definition of “qualified film dubbing expenditure” in the first paragraph and subparagraph *ii* of paragraph *b* of that definition by “285.71%”;

(2) by replacing “40.5%” in subparagraph *i* of paragraph *b* of the definition of “qualified film dubbing expenditure” in the first paragraph by “45%”;

(3) by inserting the following subparagraphs after subparagraph *v* of paragraph *a* of the definition of “eligible dubbing service” in the first paragraph:

“v.1. the audition, that is, the test session intended to establish the dubbing cast,

“v.2. the preparation of texts, that is, the work relating to computer-assisted detection including the preparation and formatting of the original text according to the standards of the detection software used, preparation of markers, verification and correction of adapted texts;”;

(4) by replacing paragraph *b* of the definition of “eligible dubbing service” in the first paragraph by the following paragraph:

“(b) in any other case, any of the following services:

i. a service referred to in any of subparagraphs *i* to *v.2* of paragraph *a*, or

ii. the production of video titles for a version in a language other than the original language, that is, the marking and adaptation of the text for subtitles, preparation of the electronic title files, their computer graphic production and their incorporation in the video montage and, in that respect, titles include subtitles, inter-titles, supers and credits and video includes any medium other than celluloid film;”;

(5) by replacing subparagraphs *a* and *b* of the fifth paragraph by the following subparagraphs:

“(a) “285.71%” were 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; and

“(b) “285.71%” were replaced wherever it appears by “342.85%”, in the case of a production referred to in subparagraph *b* of the first paragraph of section 1029.8.36.0.0.2.”

(2) Subsection 1 applies in respect of a production for which an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 March 2010.

64. (1) Section 1029.8.36.0.0.2 of the Act is amended by replacing subparagraphs *a* to *b* of the first paragraph by the following subparagraphs:

“(a) in the case of a production for which an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 March 2010, 35% of its qualified film dubbing expenditure for the year in respect of the production of that qualified production;

“(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 and before 31 March 2010, 30% of its qualified film dubbing expenditure for the year in respect of the production of that qualified production; and

“(b) in any other case, 29.1667% of its qualified film dubbing expenditure for the year in respect of the production of that qualified production.”

(2) Subsection 1 has effect from 31 March 2010.

65. (1) Section 1029.8.36.0.0.4 of the Act is amended, in the definition of “production costs” in the first paragraph,

(1) by inserting “, except the costs related to the financing of the property” at the end of paragraph *c*;

(2) by inserting the following paragraphs after paragraph *d*:

“(d.1) the travel expenses that are incurred by the corporation in the year in relation to the stages of production of the property that are referred to in paragraph *a* 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 that respect in a year preceding that year, that are directly attributable to the production of the property, if any of the following conditions is met in respect of those expenses:

i. the point of departure and the point of arrival are situated in Québec, and

ii. if either the point of departure or the point of arrival is situated in Québec, the expenses are incurred with a travel agent who is an individual resident in Québec at the time the travel agent services are rendered, or who is a corporation

or partnership that carries on a business in Québec and has an establishment in Québec at that time;

“(d.2) the expenses that are incurred by the corporation in the year with the Société de développement des entreprises culturelles in relation to the issue of a certificate by the Société de développement des entreprises culturelles in respect of the property for the purposes of this division;

“(d.3) the cost that is incurred by the corporation in the year and, where the year is the taxation year in which the corporation files an application for an advance ruling, that is incurred by the corporation in a year preceding that year, in respect of an insurance contract or a performance bond contract, that is directly attributable to the production of the property, to the extent that

i. the contract is entered into in relation to the stages of production of the property that are referred to in paragraph *a*, and

ii. the issuer of the contract carries on a business in Québec and has an establishment in Québec at the time the contract is entered into; and”;

(3) by replacing “paragraphs *a* to *d*” in paragraph *e* by “paragraphs *a* to *d.3*”.

(2) Subsection 1 has effect from 13 June 2009.

66. Section 1029.8.36.0.0.7 of the Act is amended by replacing “285.7143%” in subparagraph *a* of the seventh paragraph by “285.71%”.

67. (1) Section 1029.8.36.0.0.10 of the Act is amended

(1) by inserting the following subparagraph after subparagraph *b* of the second paragraph:

“(b.1) despite subparagraph *a*, in relation to a property that is a circus show, an aquatic show or an ice show in respect of which any of the periods specified in paragraphs *a* to *c* of the definition of “qualified performance” in the first paragraph began before 14 March 2008 and had not ended on 13 March 2008, a salary or wages or another remuneration does not include an expenditure that the corporation incurs in respect of the property before

i. 14 March 2008, or

ii. if it is later, the date included in a period for which a favourable advance ruling has been given or a certificate has been issued by the Société de développement des entreprises culturelles in respect of the property, that is the date from which the Société de développement des entreprises culturelles recognizes the performance as qualifying for the purposes of this division;”;

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

“(b.1) despite subparagraphs *a* and *b*, the production costs directly attributable to the production of a property that is a circus show, an aquatic show or an ice show referred to in subparagraph *b.1* of the second paragraph do not include an expenditure that the corporation incurred in respect of the property before the date determined in accordance with that subparagraph *b.1* and the portion of the cost of acquisition of a particular property referred to in subparagraph *b* is determined without taking into account the use of the particular property by the corporation before that date; and”;

(3) by replacing “285.7143%” in subparagraph *b* of the seventh paragraph by “285.71%”.

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of a property for which a favourable advance ruling has been given, or a certificate has been issued, by the Société de développement des entreprises culturelles after 13 March 2008.

68. Section 1029.8.36.0.0.13 of the Act is amended by replacing “285.7143%” in subparagraphs *a* and *b* of the tenth paragraph by “285.71%”.

69. (1) Section 1029.8.36.0.3.8 of the Act is amended by replacing “an organized set of numerical information” in the definition of “multimedia title” in the first paragraph by “a title”.

(2) Subsection 1 has effect from 31 March 2010.

70. (1) Section 1029.8.36.0.3.18 of the Act is amended by replacing “an organized set of numerical information” in the definition of “eligible multimedia title” in the first paragraph by “a title”.

(2) Subsection 1 has effect from 31 March 2010.

71. (1) The heading of subdivision 1 of Division II.6.5.3 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

“§1. — *Definitions and general*”.

(2) Subsection 1 has effect from 1 January 2010.

72. (1) Section 1029.8.36.59.12 of the Act is amended

(1) by replacing subparagraph *i* of paragraph *b* of the definition of “eligible expenses” by the following subparagraph:

“i. the expenses are incurred after 23 March 2006 and before 1 April 2013 in accordance with an annual forest management plan approved by the Minister of Natural Resources and Wildlife or a special forest management plan implemented by that Minister, and”;

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

““special forest management plan” means a plan referred to in section 79 of the Forest Act;”.

(2) Subsection 1 applies in respect of expenses incurred after 23 March 2006. However, when subparagraph i of paragraph *b* of the definition of “eligible expenses” in section 1029.8.36.59.12 of the Act applies before 19 April 2006, it is to be read as if “Minister of Natural Resources and Wildlife” was replaced by “Minister of Natural Resources, Wildlife and Parks”.

73. (1) The Act is amended by inserting the following section after section 1029.8.36.59.12:

“1029.8.36.59.12.1. For the purposes of subparagraph i of paragraph *b* of the definition of “eligible expenses” in section 1029.8.36.59.12 and of section 1029.8.36.59.14.1, the following rules apply:

(a) if expenses incurred in a calendar year are reasonably attributable to the carrying out of eligible construction and major repair work in a subsequent calendar year, the expenses are deemed to be incurred in the subsequent calendar year; and

(b) if expenses incurred or deemed to be incurred in the calendar year 2013 are reasonably attributable to the carrying out of eligible construction and major repair work after 31 March 2013, the expenses are deemed to be incurred after 31 March 2013.”

(2) Subsection 1 applies in respect of expenses incurred after 31 December 2009.

74. (1) Sections 1029.8.36.59.13 and 1029.8.36.59.14 of the Act are amended by replacing “to 90% of” in the portion of the first paragraph before subparagraph *a* by “to the result obtained by applying the percentage specified in section 1029.8.36.59.14.1 to”.

(2) Subsection 1 applies in respect of expenses incurred after 31 December 2009.

75. (1) The Act is amended by inserting the following section after section 1029.8.36.59.14:

“1029.8.36.59.14.1. The specified percentage that applies to eligible expenses and to which the first paragraph of sections 1029.8.36.59.13 and 1029.8.36.59.14 refers is

- (a) 90%, if the eligible expenses are incurred in the calendar year 2010;
- (b) 80%, if the eligible expenses are incurred in the calendar year 2011;
- (c) 70%, if the eligible expenses are incurred in the calendar year 2012;
or
- (d) 60%, if the eligible expenses are incurred after 31 December 2012 and before 1 April 2013.”

(2) Subsection 1 applies in respect of expenses incurred after 31 December 2009.

76. Section 1029.8.36.72.82.4.1 of the Act is amended by striking out “of the employee” in the portion of paragraph *a* before subparagraph i and in subparagraph ii of paragraph *a*.

77. Section 1029.8.36.72.82.10 of the Act is amended by striking out “of the employee” in subparagraph i.1 of subparagraph *a* of the first paragraph.

78. Section 1029.8.36.72.82.10.1 of the Act is amended, in subparagraph *a* of the first paragraph,

- (1) by striking out “of the employee” in subparagraphs ii and iv;
- (2) by striking out “a given activity of the employee that is” in subparagraph iv.1.

79. (1) Section 1029.8.36.72.82.23 of the Act is amended by replacing “the vendor’s base period” in subparagraph ii of subparagraph *b* of the first paragraph and in subparagraph 2 of subparagraph ii of subparagraph *d* of that paragraph by “the particular corporation’s base period”.

(2) Subsection 1 has effect from 1 January 2004.

80. (1) The Act is amended by inserting the following after section 1029.8.36.166.60:

“DIVISION II.6.14.3

“CREDIT FOR INTERNATIONAL FINANCIAL CENTRES

“1029.8.36.166.61. In this division,

“eligible employee” of a corporation for all or part of a taxation year means an employee of the corporation in respect of whom a qualification certificate to the effect that the employee is an eligible employee for all or part of the year is issued to the corporation for the year by the Minister of Finance for the purposes of this division;

“qualified wages” incurred by a corporation in a taxation year in respect of an eligible employee for all or part of the taxation year means the lesser of

(a) the amount obtained by multiplying \$66,667 by the proportion that the number of days in the taxation year during which the employee qualifies as an eligible employee of the corporation is of 365; and

(b) the amount by which the amount of the wages incurred in the year by the corporation in respect of the employee, while the employee qualifies as an eligible employee of the corporation, to the extent that that amount is paid, exceeds the aggregate of

i. the aggregate of all amounts each of which is an amount of government assistance or non-government assistance attributable to such wages that the corporation has received, is entitled to receive or may reasonably expect to receive, on or before the corporation’s filing-due date for the taxation year, and

ii. the aggregate of all amounts each of which is the amount of a benefit or advantage in respect of such wages, other than a benefit or advantage that may reasonably be attributed to the duties performed by the employee in the course of the operations of the business carried on by the corporation in the taxation year that a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, on or before the corporation’s filing-due date for that taxation year, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner;

“wages” means the income computed under Chapters I and II of Title II of Book III.

“1029.3.36.166.62.” A corporation operating an international financial centre in a taxation year that holds for that year a valid qualification certificate issued by the Minister of Finance for the purposes of this division and that encloses with the fiscal return it is required to file for the year under section 1000 the documents described in the third paragraph is deemed, subject to the second paragraph, to have paid to the Minister on the corporation’s balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to 30% of the aggregate of all amounts each of which is the qualified wages incurred by the corporation in the year in respect of an eligible employee for all or part of that year.

For the purpose of computing the payments that a corporation referred to in the first paragraph is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(*a*) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(*b*) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

The documents to which the first paragraph refers are the following:

(*a*) the prescribed form containing prescribed information;

(*b*) a copy of any qualification certificate that has been issued to the corporation for the taxation year by the Minister of Finance for the purposes of this division.

Despite the first paragraph, a corporation may be deemed to have paid an amount to the Minister under this section for a taxation year only if

(*a*) the corporation elects irrevocably in the manner and within the time specified in the fifth paragraph to avail itself, as of any time in the year, of this division in respect of all the international financial centres it operates on 30 March 2010; or

(*b*) the corporation makes an election under subparagraph *a* in respect of a preceding taxation year.

A corporation makes an election under subparagraph *a* of the fourth paragraph, in respect of a taxation year, by filing the prescribed form containing prescribed information with the Minister on or before the corporation's filing-due date for the year.

“1029.8.36.166.63. If a corporation pays in a taxation year (in this section referred to as the “repayment year”), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that was taken into account for the purpose of computing qualified wages incurred in a particular taxation year by

the corporation in respect of an eligible employee and in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.166.62 for the particular taxation year, the corporation is deemed, if it encloses the prescribed form with the fiscal return it is required to file for the repayment year under section 1000, to have paid to the Minister on its balance due-day for the repayment year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the amount that it would be deemed to have paid to the Minister for the particular year in respect of the qualified wages under section 1029.8.36.166.62 if any amount of assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the amount determined under subparagraph *i* of paragraph *b* of the definition of “qualified wages” in section 1029.8.36.166.61, exceeds the aggregate of

(a) the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.166.62 for the particular year in respect of the qualified wages; and

(b) any amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under this section in respect of an amount of repayment of that assistance.

“1029.8.36.166.64. For the purposes of section 1029.8.36.166.63, an amount of assistance is deemed to be repaid by a corporation in a taxation year, pursuant to a legal obligation, if that amount

(a) reduced, because of subparagraph *i* of paragraph *b* of the definition of “qualified wages” in section 1029.8.36.166.61, the amount of the wages referred to in that paragraph *b*, for the purpose of computing qualified wages in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.166.62;

(b) was not received by the corporation; and

(c) ceased in the taxation year to be an amount that the corporation may reasonably expect to receive.”

(2) Subsection 1 has effect from 31 March 2010.

81. (1) Section 1029.8.61.2.2 of the Act is amended, in the second paragraph,

(1) by replacing “a week” in the portion of subparagraph *c* before subparagraph *i* by “every two weeks”;

(2) by replacing “seven” in the portion of subparagraph *e* before subparagraph *i* by “three”.

(2) Subsection 1 applies from the taxation year 2010.

82. (1) Sections 1029.8.61.2.3 and 1029.8.61.2.4 of the Act are amended, in the second paragraph,

- (1) by replacing “a week” in subparagraph *c* by “every two weeks”;
- (2) by replacing “seven” in subparagraph *e* by “three”.
- (2) Subsection 1 applies from the taxation year 2010.

83. (1) Section 1029.8.80.2 of the Act is amended, in the second paragraph,

- (1) by replacing subparagraphs *a* and *b* by the following subparagraphs:

“(a) if the Minister receives from the individual the application referred to in the first paragraph not later than 1 December of the preceding year, the amount of the advance relating to child care expenses is payable in 12 equal advance payments made on or before the fifteenth day of each month of the year; and

“(b) if the Minister receives from the individual the application referred to in the first paragraph after 1 December of the preceding year and not later than 1 September of the year, the amount of the advance relating to child care expenses is payable in equal advance payments made on or before the fifteenth day of each month of the year that is subsequent to the particular month in which the application is received, if the application is received on the first day of that month, or, in any other case, that is subsequent to the month that follows the particular month.”;

- (2) by striking out subparagraphs *c* and *d*.

(2) Subsection 1 applies in respect of an amount paid in advance for a taxation year subsequent to the taxation year 2010.

84. (1) Section 1029.8.105 of the Act is amended by inserting “preceding the taxation year 2010” after “for a taxation year” in the portion before paragraph *a*.

- (2) Subsection 1 has effect from 1 January 2010.

85. (1) Section 1029.8.105.3 of the Act is repealed.

- (2) Subsection 1 applies from 1 January 2011.

86. (1) The Act is amended by inserting the following after section 1029.8.109.1:

“DIVISION II.16.1**“TRANSITIONAL CREDIT FOR RECIPIENTS OF LAST RESORT FINANCIAL ASSISTANCE****“§1. — Interpretation**

“1029.8.109.2. In this division,

“adult” has the meaning assigned by section 24 of the Individual and Family Assistance Act (chapter A-13.1.1);

“dwelling unit” has the meaning assigned by section 43 of the Individual and Family Assistance Regulation (R.R.Q., chapter A-13.1.1, r. 1);

“excluded adult” means an adult referred to in section 67 of the Individual and Family Assistance Regulation, as it read before being repealed;

“family” has the meaning assigned by section 25 of the Individual and Family Assistance Act;

“ineligible student” means an adult described in paragraph 1 of section 27 of the Individual and Family Assistance Act;

“spouse” has, despite section 2.2.1, the meaning assigned by section 22 of the Individual and Family Assistance Act.

For the purposes of this division, sections 41 and 42 of the Individual and Family Assistance Regulation must be taken into consideration to determine whether an adult occupies the same dwelling unit as another independent adult or a family.

“§2. — Credit

“1029.8.109.3. If an adult, other than an excluded adult, and, if applicable, the adult’s spouse is, for a particular month that is in a taxation year and is included in the period beginning on 1 January 2010 and ending on 30 June 2011, a recipient under a financial assistance program provided for in Chapter I or II of Title II of the Individual and Family Assistance Act (chapter A-13.1.1), the aggregate of the following amounts is deemed for the particular month to be an overpayment of the adult’s tax payable under this Part for that year:

(a) \$14.92, if the financial assistance is paid for an independent adult or for a family composed of only one adult;

(b) \$29.83, if the financial assistance is paid for a family composed of two adults; and

(c) \$10.16, if the adult referred to in paragraph *a*, other than the spouse of an ineligible student, does not reside in the same dwelling unit as another independent adult or another family.

“1029.8.109.4. If, in a particular month, an adult is the spouse of another adult, only one of them may benefit, for the particular month, from an amount deemed under section 1029.8.109.3 to be an overpayment of tax payable for a taxation year.

The amount that, for a particular month, is deemed under section 1029.8.109.3 to be an overpayment of an adult’s tax payable for the taxation year that includes the particular month is included in the computation of the social assistance benefit or social solidarity allowance paid by the Minister of Employment and Social Solidarity to the adult for that month under the Individual and Family Assistance Act (chapter A-13.1.1).

The amount that, for any of the months of January, February and March 2010, has been included in the computation of the social assistance benefit or social solidarity allowance paid by the Minister of Employment and Social Solidarity to an adult for that month to account for the advance Québec sales tax credit, in accordance with section 66 of the Individual and Family Assistance Regulation (R.R.Q., chapter A-13.1.1, r. 1), is deemed to have been included in that computation in accordance with the second paragraph and not to account for the advance sales tax credit.

If the second paragraph applies to any of the first six months of the taxation year 2011, the amount that, in accordance with that paragraph, is included in the computation of the social assistance benefit or social solidarity allowance paid by the Minister of Employment and Social Solidarity to an adult for that month accounts for an advance payment of an amount deemed under section 1029.8.116.16 to be an overpayment of the adult’s tax payable for the year.

However, the following presumptions must be taken into consideration for the purposes of the fourth paragraph if the social assistance benefit or social solidarity allowance is paid for a family composed of two adults:

(a) the Minister of Employment and Social Solidarity is deemed to pay an amount equal to 50% of the benefit or allowance to each of those adults for the particular month; and

(b) the amount that, in accordance with the second paragraph, is included in the computation of the benefit or allowance paid to each of those adults is deemed to be equal to 50% of the amount that, for the particular month, is deemed, under section 1029.8.109.3, to be an overpayment of the tax payable by either of those adults for the taxation year 2011.

“1029.8.109.5. Despite section 1007 and Chapter III of the Act respecting the Ministère du Revenu (chapter M-31), Chapters II and III of

Title III of the Individual and Family Assistance Act (chapter A-13.1.1) apply to this division, with the necessary modifications.

1029.8.109.6. On behalf of the Minister of Revenue, the Minister of Employment and Social Solidarity administers the payment of an amount deemed under section 1029.8.109.3 to be an overpayment of an adult's tax payable for a taxation year."

(2) Subsection 1 has effect from 1 January 2010. However, when the definition of "excluded adult" in the first paragraph of section 1029.8.109.2 of the Act applies in respect of a month before 1 April 2010, it is to be read without reference to " , as it read before being repealed".

87. (1) Section 1029.8.114 of the Act is amended by inserting "preceding the taxation year 2010" after "for a taxation year" in the portion before paragraph *a*.

(2) Subsection 1 has effect from 1 January 2010.

88. (1) Section 1029.8.116.9 of the Act is amended, in the second paragraph,

(1) by replacing subparagraphs *a* and *b* by the following subparagraphs:

"(a) if the Minister receives from the individual the application referred to in the first paragraph not later than 1 December of the preceding year, the amount of the advance relating to the work premium is payable in 12 equal advance payments made on or before the fifteenth day of each month of the year; and

"(b) if the Minister receives from the individual the application referred to in the first paragraph after 1 December of the preceding year and not later than 1 September of the year, the amount of the advance relating to the work premium is payable in equal advance payments made on or before the fifteenth day of each month of the year that is subsequent to the particular month in which the application is received, if the application is received on the first day of that month, or, in any other case, that is subsequent to the month that follows the particular month.";

(2) by striking out subparagraphs *c* and *d*.

(2) Subsection 1 applies in respect of an amount paid in advance for a taxation year subsequent to the taxation year 2010.

89. (1) The Act is amended by inserting the following after section 1029.8.116.11:

“DIVISION II.17.2**“SOLIDARITY CREDIT****“§1. — Interpretation and general**

“1029.3.116.12. In this division,

“base year” in relation to a particular month means

(a) if the particular month is any of the first six months of a calendar year, the taxation year that ended on 31 December of the second preceding calendar year; or

(b) if the particular month is any of the last six months of a calendar year, the taxation year that ended on 31 December of the preceding calendar year;

“cohabiting spouse” of an individual at any time means, subject to the second paragraph, the person who at that time is the individual’s spouse and is not living separate and apart from the individual;

“eligible dwelling” of an eligible individual means a dwelling situated in Québec in which the individual ordinarily lives and that is the individual’s principal place of residence, except

(a) a dwelling in low-rental housing within the meaning of article 1984 of the Civil Code;

(b) a dwelling situated in a facility maintained by a public institution or a private institution which is party to an agreement under the Act respecting health services and social services (chapter S-4.2) that operates a hospital centre, a residential and long-term care centre or a rehabilitation centre referred to in that Act;

(c) a dwelling situated in a facility maintained by a hospital centre or a reception centre that is a public institution for the purposes of the Act respecting health services and social services for Cree Native persons (chapter S-5) or that entered into a contract or an agreement in accordance with section 176 or 177 of that Act;

(d) a dwelling situated in an immovable or residential facility where are offered the services of an intermediate resource or a family-type resource within the meaning of the Act respecting health services and social services or those of a foster family within the meaning of the Act respecting health services and social services for Cree Native persons;

(e) a dwelling for which an amount is paid in discharge of rent under the National Housing Act (Revised Statutes of Canada, 1985, chapter N-11);

(f) a room situated in the principal residence of the lessor, if less than three rooms are rented or offered for rent and if the room has neither a separate

entrance from the outside nor sanitary facilities separate from those used by the lessor; and

(g) a room situated in a hotel establishment or rooming house, that is leased or subleased for a period of less than 60 consecutive days;

“eligible individual” in respect of a particular month means an individual who, at the beginning of that month,

(a) is either 18 years of age or over, or an emancipated minor, the spouse of another individual, or the father or mother of a child with whom the individual resides;

(b) is resident in Québec or, if the individual is the cohabiting spouse of a person who is deemed to be resident in Québec throughout the taxation year that includes that time, other than a person who is exempt from tax for the year under any of subparagraphs *a* to *d* and *f* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu (chapter M-31), was resident in Québec in any preceding taxation year;

(c) is, or whose cohabiting spouse is,

i. a Canadian citizen,

ii. a permanent resident within the meaning of subsection 1 of section 2 of the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27),

iii. a temporary resident or a holder of a temporary resident permit, within the meaning of the Immigration and Refugee Protection Act, who was resident in Canada during the 18-month period preceding that time, or

iv. a protected person within the meaning of the Immigration and Refugee Protection Act; and

(d) is not an excluded individual;

“excluded individual” in respect of a particular month means

(a) a person in respect of whom another individual receives, for the particular month, an amount deemed under section 1029.8.61.18 to be an overpayment of the other individual’s tax payable;

(b) a person confined to a prison or a similar institution at the beginning of the particular month; or

(c) a person who would be exempt from tax for the particular month under section 982 or 983 or any of subparagraphs *a* to *d* and *f* of the first paragraph of section 96 of the Act respecting the Ministère du Revenu if that month were a taxation year, or the cohabiting spouse of such a person at the beginning of that month;

“family income” of an individual for the base year relating to a particular month means the aggregate of the income of the individual for the base year and the income, for that year, of the individual’s cohabiting spouse at the beginning of the particular month;

“northern village” means a municipality established in accordance with the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1).

If an individual receives, for a particular month, an amount deemed under section 1029.8.61.18 to be an overpayment of the individual’s tax payable in respect of a person who ordinarily lives with the individual, the individual and the person who is the individual’s cohabiting spouse at any time in that month for the purposes of Division II.11.2 are each the cohabiting spouse of the other at that time for the purposes of this Division.

“1029.8.116.13. For the purposes of the definition of “cohabiting spouse” in the first paragraph of section 1029.8.116.12, a person is not to be considered to be living separate and apart from an individual at any time unless the person was living separate and apart from the individual at that time, because of a breakdown of their marriage, for a period of at least 90 days that includes that time.

“1029.8.116.14. For the purposes of this division, a person who has been allowed, on a particular day, to be temporarily absent from a prison or similar institution to which the person has been confined is deemed to be confined to that prison or similar institution throughout that day.

“1029.8.116.15. For the purposes of the definition of “family income” in the first paragraph of section 1029.8.116.12, the following rules apply:

(a) if an individual becomes a bankrupt in a particular calendar year, section 779 does not apply for the purpose of determining the individual’s income for the year;

(b) if an individual was not resident in Canada throughout a particular base year, the individual’s income for the year is deemed to be equal to the income that would be determined in respect of the individual for the year under this Part if the individual had been resident in Québec and in Canada throughout the year;

(c) if an individual who was not resident in Québec on 31 December of a particular base year was resident in Canada throughout that year, the individual’s income for the year is deemed to be equal to the individual’s income for that year for the purposes of Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement); and

(d) if, for a particular month, an individual is, for the purposes of the Individual and Family Assistance Act (chapter A-13.1.1), eligible for a last resort financial assistance benefit under Chapter I or II of Title II of that Act,

the individual's income for the base year relating to the particular month is deemed to be equal to zero.

If, in respect of a child, an individual receives for a particular month an amount deemed under section 1029.8.61.18 to be an overpayment of the individual's tax payable and a person who is the individual or, if applicable, the individual's cohabiting spouse at the beginning of the particular month was not resident in Québec on 31 December of the base year relating to the particular month, for the purpose of determining for that base year the family income of the individual or of the cohabiting spouse, the person's income for the base year is, despite subparagraph *b* or *c* of the first paragraph but subject to subparagraph *d* of that paragraph, the person's income for that year for the purposes of Division II.11.2.

“§2. — *Credit*

“**1029.8.116.16.** The amount determined by the following formula is deemed, for a particular month that is subsequent to the month of June 2011, to be an overpayment of tax payable under this Part for a taxation year by an eligible individual in respect of the particular month, if the eligible individual makes an application to that effect in accordance with section 1029.8.116.18, if the individual has filed a document in which the individual agrees that the payment of the amount be made by direct deposit in a bank account held at a financial institution having an establishment situated in Québec and if the individual and, if applicable, the individual's cohabiting spouse at the beginning of the particular month file the document specified in section 1029.8.116.19 for the base year relating to the particular month:

$$1/12 (A + B + C - D).$$

In the formula in the first paragraph,

(a) A is the aggregate of

i. \$265,

ii. \$265 if, at the beginning of the particular month, the eligible individual has a cohabiting spouse resident in Québec who ordinarily lives with the individual and is not confined to a prison or a similar institution, and

iii. \$128 if, at the beginning of the particular month, the eligible individual ordinarily lives in a self-contained domestic establishment in which no other eligible individual ordinarily lives;

(b) B is an amount equal to zero, unless, at the beginning of the particular month, the eligible individual, or the individual's cohabiting spouse with whom the individual ordinarily lives, owns, leases or subleases the individual's eligible dwelling, in which case B is the aggregate of

i. \$515 if, at the beginning of the particular month, the eligible individual owns, leases or subleases the eligible dwelling and, at that time, neither the individual's cohabiting spouse, nor another eligible individual who owns, leases

or subleases the dwelling with the individual, ordinarily lives in the dwelling,

ii. \$625 if, at the beginning of the particular month, the eligible individual ordinarily lives in the eligible dwelling with the individual's cohabiting spouse and, at that time, no other eligible individual who owns, leases or subleases the dwelling with the individual or with the individual's cohabiting spouse ordinarily lives in the dwelling,

iii. if, at the beginning of the particular month, the eligible individual is not referred to in subparagraph i or ii, but owns, leases or subleases the eligible dwelling with one or more other persons who ordinarily live in the dwelling, the amount that results from multiplying the quotient obtained by dividing \$625 by the number of such persons who own, lease or sublease the dwelling by the amount specified in the fourth paragraph,

iv. the product obtained by multiplying \$110 by the number of persons each of whom is a child, other than a child referred to in section 1029.8.61.18.2, in respect of whom the individual, or the person who at that time is the individual's cohabiting spouse with whom the individual ordinarily lives, receives, for the particular month, an amount deemed under section 1029.8.61.18 to be an overpayment of tax payable, and

v. 50% of the product obtained by multiplying \$110 by the number of persons each of whom is a child referred to in section 1029.8.61.18.2 in respect of whom the individual, or the person who at that time is the individual's cohabiting spouse with whom the individual ordinarily lives, receives, for the particular month, an amount deemed under section 1029.8.61.18 to be an overpayment of tax payable;

(c) C is an amount equal to zero, unless, at the beginning of the particular month, the eligible individual ordinarily lives in the territory of a northern village in which the individual's principal place of residence is situated, in which case C is the aggregate of

i. \$790,

ii. \$790 if, at the beginning of the particular month, the eligible individual has a cohabiting spouse

(1) who ordinarily lives in that territory with the eligible individual,

(2) whose principal place of residence is situated in that territory, and

(3) who is not confined to a prison or a similar institution,

iii. the product obtained by multiplying \$339 by the number of persons each of whom is a child in respect of whom the following conditions are met at the beginning of the particular month:

(1) the child is not referred to in section 1029.8.61.18.2,

(2) the child ordinarily lives in that territory in which the child's principal place of residence is situated, and

(3) the eligible individual or the individual's cohabiting spouse receives in relation to that child, for the particular month, an amount deemed under section 1029.8.61.18 to be an overpayment of tax payable, and

iv. 50% of the product obtained by multiplying \$339 by the number of persons each of whom is a child in respect of whom the following conditions are met at the beginning of the particular month:

(1) the child is referred to in section 1029.8.61.18.2,

(2) the child ordinarily lives in that territory in which the child's principal place of residence is situated, and

(3) the eligible individual or the individual's cohabiting spouse receives in relation to that child, for the particular month, an amount deemed under section 1029.8.61.18 to be an overpayment of tax payable; and

(d) D is the amount determined by the formula

$$E \times (F - G).$$

In the formula in subparagraph *d* of the second paragraph,

(a) E is

i. 3%, if B and C in the formula in the first paragraph have a value equal to zero in respect of the eligible individual for the particular month, or

ii. 6%, in any other case;

(b) F is the eligible individual's family income for the base year relating to the particular month; and

(c) G is an amount of \$30,875.

The amount to which subparagraph iii of subparagraph *b* of the second paragraph refers is equal to

(a) 2, if, at the beginning of the particular month, the cohabiting spouse of the eligible individual with whom the spouse ordinarily lives in the eligible dwelling is one of its owners, lessees or sublessees; and

(b) 1, in any other case.

“1029.8.116.17. If section 1029.8.116.16 applies in respect of a particular month included in the taxation year 2011, it is to be read

(a) as if “1/12” in the formula in the first paragraph were replaced by “1/6”;

(b) as if “\$265” and “\$128” wherever they appear in subparagraph *a* of the second paragraph were replaced by “\$220” and “\$125”, respectively;

(c) as if “\$515”, “\$625” and “\$110” wherever they appear in subparagraph *b* of the second paragraph were replaced by “\$75”, “\$100” and “\$25”, respectively; and

(d) as if “\$790” and “\$339” wherever they appear in subparagraph *c* of the second paragraph were replaced by “\$775” and “\$332”, respectively.

“1029.8.116.18. The application referred to in the first paragraph of section 1029.8.116.16 must be filed with the Minister no later than 11 months after the end of the particular month in respect of which the application is made, by means of

(a) if the eligible individual is resident in Québec on the 31 December preceding the 12-month period that includes the particular month and that begins on 1 July of a calendar year, the fiscal return the individual is required to file under section 1000 for the taxation year that ends on that 31 December, or would be required to file if the individual had tax payable for that taxation year under this Part; and

(b) in any other case, the prescribed form containing prescribed information.

If, at the beginning of a particular month, an eligible individual ordinarily lives with another eligible individual who is the individual’s cohabiting spouse, the application of only one of them may be considered to be valid in respect of the particular month.

The Minister may, at any time, extend the time for filing the application to which the first paragraph refers.

“1029.8.116.19. The document to which the first paragraph of section 1029.8.116.16 refers is

(a) if the individual is resident in Québec on 31 December of the base year, the fiscal return the individual is required to file under section 1000 for the year, or would be required to file if the individual had tax payable for the year under this Part;

(b) if the individual is not resident in Québec on 31 December of the base year but is resident in Canada throughout that year, the return of income the

individual is required to file under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for that year or a statement of income for that year that the individual files by means of the prescribed form containing prescribed information; and

(c) in any other case, a statement of income for the base year that the individual files by means of the prescribed form containing prescribed information.

If, in respect of a child, an individual receives for a particular month an amount deemed under section 1029.8.61.18 to be an overpayment of the individual's tax payable and, for the base year relating to the particular month, the document that a person who is the individual, or, if applicable, the individual's cohabiting spouse at the beginning of that month, is required to file is any of the documents specified in subparagraphs *b* and *c* of the first paragraph, the document is deemed to be filed by the person if the corresponding document referred to in paragraph *b* or *c* of section 1029.8.61.23 has been sent to the Régie des rentes du Québec.

“1029.8.116.20. If, at the beginning of a particular month, an eligible individual is not the owner, lessee or sublessee of the individual's eligible dwelling and the particular person who is the owner, lessee or sublessee of the dwelling is confined to a prison or a similar institution at that time and was, immediately before being confined, the cohabiting spouse of the individual with whom the particular person ordinarily lived, the eligible individual rather than the particular person is, for the purposes of subparagraph *b* of the second paragraph of section 1029.8.116.16, deemed, at the beginning of the particular month, to be the owner, lessee or sublessee, as applicable, of the dwelling.

“1029.8.116.21. If, at the beginning of a particular month, an eligible individual is not the owner, lessee or sublessee of the individual's eligible dwelling and one or more particular persons who are the owners of the dwelling at that time are children in respect of whom the individual receives, for the particular month, an amount deemed under section 1029.8.61.18 to be an overpayment of the individual's tax payable, the eligible individual rather than each of the particular persons is, for the purposes of subparagraph *b* of the second paragraph of section 1029.8.116.16, deemed, at the beginning of the particular month, to be the owner of the dwelling.

“1029.8.116.22. An individual who receives, in a particular month, an amount deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable for a taxation year and who ceases to be an eligible individual in that month shall notify the Minister to that effect before the end of the first month that follows the particular month.

“1029.8.116.23. An eligible individual shall notify the Minister of any change in circumstances that may affect the individual's entitlement to receive an amount deemed under section 1029.8.116.16 to be an overpayment

of the individual's tax payable for a taxation year, and shall do so before the end of the month that follows the month in which the change occurs.

If information is communicated by the Régie des rentes du Québec in relation to information referred to in the first paragraph of section 1029.8.116.35 or by the Minister of Employment and Social Solidarity in relation to information referred to in the second paragraph of that section, the Minister may consider that a notice of change in circumstances has been communicated to the Minister.

“1029.8.116.24. If a change in circumstances has the effect of increasing the amount that an individual is entitled to receive in respect of an amount deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable for a taxation year, the amount is revised from the beginning of the particular month that follows the month in which the change in circumstances occurs, unless the Minister is notified of the change only after the end of the eleventh month that follows the particular month, in which case the amount is revised from the beginning of the eleventh month that precedes the month in which the Minister is notified of the change.

“1029.8.116.25. The Minister shall determine the set of amounts that an eligible individual is entitled to receive for each 12-month period that begins on 1 July of each calendar year in respect of the amounts each of which is deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable for a taxation year and shall send the individual a notice of determination in that respect.

The set of amounts determined under the first paragraph is revised during the year if a change in circumstances has the effect of changing it and a new notice is sent by the Minister to the eligible individual.

If, before 1 January of a particular taxation year, the Minister sends a notice of determination concerning a set of amounts for the period described in the first paragraph that includes that date, the amount determined by the Minister that is specified in the notice for each of the months following the month of December is deemed to be equal to the amount that would have been determined if, at the time of the determination, section 1029.6.0.6 had been applied for that year in respect of each of the amounts referred to in subparagraphs *h.1* and *h.2* of the fourth paragraph of that section.

“§3. — *Payment*

“1029.8.116.26. The Minister shall pay to an eligible individual who is entitled to receive, for a particular month of a taxation year, an amount deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable for that year, in the first five days of the particular month, the amount determined in respect of the individual for that month.

However, for a particular month of the year 2011, the amount paid by the Minister to an eligible individual may not exceed the amount by which the amount, to which the first paragraph refers, that is determined in respect of the eligible individual for the particular month exceeds the amount determined, subject to the fourth paragraph, by the formula

A – B.

In the formula in the second paragraph,

(a) A is the aggregate of all amounts each of which is the portion of a social assistance benefit or of a social solidarity allowance that is received for any of the months of January through June 2011 by the eligible individual or the person who, at the beginning of the particular month, is the cohabiting spouse of the individual and ordinarily lives with that individual, under the Individual and Family Assistance Act (chapter A-13.1.1), and that is attributable to the amount referred to in the fourth paragraph of section 1029.8.109.4; and

(b) B is

i. if the particular month is July 2011, an amount equal to zero, or

ii. in any other case, the aggregate of all amounts each of which is the amount by which the amount, to which the first paragraph refers, that is determined in respect of the eligible individual for a month preceding the particular month exceeds the excess amount determined in respect of the individual for the preceding month in accordance with the second paragraph.

The amount determined by the formula in the second paragraph may not exceed 50% of the amount, to which the first paragraph refers, that is determined in respect of the eligible individual for the particular month if

(a) the eligible individual is, for the particular month, a recipient under a financial assistance program provided for in Chapter I or II of Title II of the Individual and Family Assistance Act; and

(b) the eligible individual's status as a recipient under such a program has been brought to the attention of the Minister at least 21 days before the date provided for the payment of the amount, to which the first paragraph refers, that is determined in respect of the individual for the particular month.

For the purposes of subparagraph *a* of the third paragraph, the social assistance benefit or social solidarity allowance that the Minister of Employment and Social Solidarity is deemed to pay to the individual because of the application of subparagraph *a* of the fifth paragraph of section 1029.8.109.4 is deemed to be received by the individual or the person under the Individual and Family Assistance Act.

“1029.8.116.27. In exceptional circumstances and if convinced that it is in the family’s interest, the Minister may pay to the cohabiting spouse of an eligible individual an amount that the individual is entitled to receive in respect of an amount deemed under section 1029.8.116.16 to be an overpayment of the individual’s tax payable, if that spouse is also an eligible individual.

“1029.8.116.28. The Minister may require that an individual who applies for or receives an amount deemed under section 1029.8.116.16 to be an overpayment of the individual’s tax payable for a taxation year provide the Minister with documents or information so that the Minister may ascertain whether the individual is entitled to receive that amount.

The Minister may suspend the payment of an amount referred to in the first paragraph until the Minister has been provided with the required documents or information if the individual fails to provide the required documents or information before the expiry of 45 days after the date of the request.

The Minister may suspend the payment of an amount referred to in the first paragraph for the duration of an inquiry on the individual’s eligibility. The Minister shall conduct the inquiry diligently.

“1029.8.116.29. The Minister is not bound to pay the amount that is determined in respect of an eligible individual for a particular month in respect of an amount deemed under section 1029.8.116.16 to be an overpayment of the individual’s tax payable for a taxation year, if the amount is less than \$20.

However, the aggregate of all amounts each of which is the amount referred to in the first paragraph or an amount determined in respect of the eligible individual in respect of such a deemed amount for a subsequent month that is included in the 12-month period (in this section referred to as the “payment period”) that begins on 1 July of a calendar year and includes the particular month, must be paid to the individual in the first subsequent month included in the payment period for which the aggregate reaches or exceeds \$20.

In addition, an aggregate of amounts, determined in accordance with the second paragraph, that is less than \$20 must be paid to the eligible individual in the last month of the payment period if it reaches or exceeds \$2.

“§4. — Administrative provisions

“1029.8.116.30. If an amount is refunded to an individual, or allocated to another of the individual’s liabilities, in respect of an amount that, for a particular month, is deemed under section 1029.8.116.16 to be an overpayment of the individual’s tax payable for a taxation year, interest is to be paid to the individual on the amount for the period ending on the day the overpayment is refunded or allocated and beginning on the day that is the latest of

(a) the sixth day of the particular month;

(b) the forty-sixth day following the day on which the application referred to in the first paragraph of section 1029.8.116.16 has been filed with the Minister for the 12-month period that begins on 1 July of a calendar year and that includes the particular month;

(c) in the case of an additional amount determined for the particular month following a change in circumstances, the forty-sixth day following the day on which the Minister has been notified of the change;

(d) in the case of an additional amount determined for the particular month following a written application to amend the fiscal return filed under this Part for the base year relating to the particular month, the forty-sixth day following the day on which the Minister received the application; and

(e) in the case of an additional amount determined for the particular month following an amendment of the return of income filed under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for the base year relating to the particular month or of the income statement filed by means of the prescribed form for that base year, the forty-sixth day following the day on which the amendment has been brought to the attention of the Minister.

However, if the total of the amounts of interest determined under the first paragraph in respect of an individual for any month included in a 12-month period that begins on 1 July of a calendar year is less than \$1, the Minister is not bound to pay that amount to the individual.

“1029.8.116.31. The amount by which the amount that is paid to an individual in respect of an amount that, for a particular month, is deemed under section 1029.8.116.16 to be an overpayment of the individual’s tax payable for a taxation year, exceeds the amount that should have been paid to the individual for that month, is deemed to be tax payable by the individual under this Part from the date of that payment and bears interest from that date to the day of payment at the rate set under section 28 of the Act respecting the Ministère du Revenu (chapter M-31).

“1029.8.116.32. If, for a particular month, the Minister has refunded to an individual, or allocated to another of the individual’s liabilities, an amount exceeding that to which the individual was entitled in respect of an amount that, for that month, is deemed under section 1029.8.116.16 to be an overpayment of the individual’s tax payable for a taxation year, the individual and the person who at the beginning of the particular month is the individual’s cohabiting spouse with whom the individual ordinarily lives are solidarily liable for the payment of the excess amount.

However, nothing in this section limits the liability of the individual or of that person under any other provision of this Act.

“1029.8.116.33. The Minister may at any time assess the cohabiting spouse of an individual in respect of an amount payable under section 1029.8.116.32, and this Book applies, with the necessary modifications, to that assessment as if it had been made under Title II.

“1029.8.116.34. If a person is a debtor under a fiscal law or about to become so, or is in debt to the State under an Act, other than a fiscal law, referred to in a regulation made under the second paragraph of section 31 of the Act respecting the Ministère du Revenu (chapter M-31) and the person is, for a particular month, a recipient under a financial assistance program provided for in Chapter I or II of Title II of the Individual and Family Assistance Act (chapter A-13.1.1), the Minister may not, despite that section 31, allocate to the payment of the debt of that person more than 50% of the amount to be paid to the person for the particular month in respect of an amount deemed under section 1029.8.116.16 to be an overpayment of the person’s tax payable for a taxation year, if the person’s status as a recipient under such a program has been brought to the attention of the Minister at least 21 days before the date provided for the payment of that amount.

“1029.8.116.35. Any contestation in respect of the accuracy of information that is communicated to the Minister by the Régie des rentes du Québec in relation to a cohabiting spouse, to an individual who receives an amount deemed under section 1029.8.61.18 to be an overpayment of the individual’s tax payable, to the person in respect of whom an individual receives the deemed amount or to the custody, shared or not, of that person, and that is used by the Minister for the purposes of this division, must be brought in accordance with sections 1029.8.61.39 to 1029.8.61.41.

Any contestation in respect of the accuracy of information that is communicated to the Minister by the Minister of Employment and Social Solidarity in relation to an individual’s eligibility to either of the financial assistance programs provided for in Chapters I and II of Title II of the Individual and Family Assistance Act (chapter A-13.1.1) and that is used by the Minister for the purposes of this division, must be brought in accordance with Chapter III of Title III of that Act.”

(2) Subsection 1 applies from the taxation year 2011.

90. (1) Section 1029.8.128 of the Act is amended by adding the following subparagraph after subparagraph ii of subparagraph *a* of the second paragraph:

“iii. on or before 31 March 2012, if the application is made in respect of contributions deemed to have been made in the year in respect of the beneficiary as a consequence of the application of section 1029.8.136.1; and”.

(2) Subsection 1 applies from 1 January 2011.

91. (1) Section 1029.8.129 of the Act is amended by replacing “of section 1029.8.128” in the portion before paragraph *a* by “of sections 1029.8.128 and 1029.8.136.1”.

(2) Subsection 1 applies from 1 January 2011.

92. (1) Section 1029.8.136 of the Act is amended

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

“1029.8.136. If, in a taxation year, a property held by a trust governed by a registered education savings plan (in this section and section 1029.8.137 referred to as the “transferor plan”) is the subject of an authorized transfer to a trust governed by another registered education savings plan (in this section and section 1029.8.137 referred to as the “transferee plan”), the contributions that were made in the year to the transferor plan before the time of the authorized transfer and after 20 February 2007, are deemed to have been made in the year to the transferee plan by or on behalf of the subscriber under the plan in respect of a particular beneficiary, up to”;

(2) by adding the following subparagraph after subparagraph *c* of the second paragraph:

“(d) an education savings incentive agreement is applicable at the time of the transfer in respect of the transferee plan.”

(2) Paragraph 2 of subsection 1 applies in respect of a transfer made after 29 June 2010.

93. (1) The Act is amended by inserting the following section after section 1029.8.136:

“1029.8.136.1. If, in the calendar year 2011, all the property held by a trust that is resident in Québec and that is governed by a registered education savings plan (in this section referred to as the “transferor plan”) is the subject of an authorized transfer, within the meaning of the second paragraph of section 1029.8.136, to a trust governed by another registered education savings plan (in this section referred to as the “transferee plan”), and if the conditions of the second paragraph are met, the contributions that were made in a taxation year preceding the year 2011 and after 20 February 2007 to the transferor plan are deemed to have been made in that taxation year to the transferee plan by or on behalf of the subscriber under the plan in respect of a particular beneficiary, up to

(a) if the particular beneficiary is the only beneficiary under the transferee plan at the time of the authorized transfer, the aggregate of the contributions made in that taxation year and after 20 February 2007, in respect of any beneficiary under the transferor plan; and

(b) if the transferee plan has more than one beneficiary at the time of the authorized transfer, the particular beneficiary's share, established according to the apportionment provided for in the transferee plan, of the aggregate of the contributions made in that taxation year and after 20 February 2007, in respect of any beneficiary under the transferor plan.

The conditions to which the first paragraph refers are as follows:

(a) the trustee under the transferor plan did not file with the Minister, before 1 January 2011, an application for the education savings incentive in the manner described in an education savings incentive agreement in respect of a beneficiary under a registered education savings plan in respect of which the trustee under the transferor plan acted as a trustee; and

(b) an education savings incentive agreement has been entered into between the Minister and the trustee under the transferee plan before 1 January 2011 and the trustee under the transferee plan filed with the Minister, before that date, at least one application for the education savings incentive in the manner described in the agreement in respect of a beneficiary under a registered education savings plan in respect of which the trustee under the transferee plan acted as a trustee.

For the purposes of the first paragraph, the contributions made in a year to the transferor plan do not include the contributions that have been withdrawn from the plan in the year.”

(2) Subsection 1 applies from 1 January 2011.

94. (1) Section 1029.8.144.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“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 apply for 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 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.”

(2) Subsection 1 applies in respect of a transfer made after 29 June 2010.

95. Section 1049.0.5 of the Act is replaced by the following section:

“1049.0.5. Every person who makes a statement to another person or assents to, acquiesces in or participates in the making of a statement by or on behalf of the other person, that the person knows, or would reasonably be expected to know but for circumstances amounting to culpable conduct, is a

false statement that could be used by or on behalf of the other person for a purpose of this Act, except sections 965.39.1 to 965.39.7 incurs a penalty in respect of the false statement equal to the greater of \$1,000 and the lesser of

(a) the penalty that the other person would incur under section 1049 if the other person had made the statement in a return filed for the purposes of this Act, except sections 965.39.1 to 965.39.7, and had known that the statement was false; and

(b) the aggregate of \$100,000 and the person's gross compensation, at the time the notice of assessment of the penalty is sent to the person, in respect of the false statement that could be used by or on behalf of the other person."

96. Section 1049.0.5.1 of the Act is amended by replacing the portion before paragraph *b* by the following:

"1049.0.5.1. Every person who makes a statement to another person or assents to, acquiesces in or participates in the making of a statement by or on behalf of the other person, that the person knows, or would reasonably be expected to know but for circumstances amounting to culpable conduct, is a false statement that could be used by or on behalf of the other person for a purpose of the Cooperative Investment Plan Act (chapter R-8.1.1) or of sections 965.39.1 to 965.39.7 incurs a penalty in respect of the false statement equal to,

(a) if the statement is made in the course of planning, selling or promoting an arrangement in relation to the application of the Cooperative Investment Plan Act, the greater of \$1,000 and the person's gross compensation, at the time the notice of assessment of the penalty is sent to the person, in respect of the false statement that could be used by or on behalf of the other person; and"

97. Section 1049.0.6 of the Act is replaced by the following section:

"1049.0.6. For the purposes of sections 1049.0.5 and 1049.0.5.1, a person (in this section referred to as the "advisor") who acts on behalf of the other person referred to in either of those sections is not considered to have acted in circumstances amounting to culpable conduct in respect of the false statement referred to in either of those sections solely because the advisor relied, in good faith, on information provided to the advisor by or on behalf of the other person or, because of such reliance, failed to verify, correct or investigate the information."

98. Section 1049.0.8 of the Act is replaced by the following section:

"1049.0.8. For the purposes of this chapter, if a person is assessed a penalty that is referred to in section 1049.0.5 or 1049.0.5.1, the person's gross compensation at any time in respect of the false statement that could be used by or on behalf of the other person referred to in that section does not include

the aggregate of all amounts each of which is the amount of a penalty, other than a penalty the assessment of which is deemed to be null because of section 1049.0.9, determined under section 1049.0.5 or 1049.0.5.1, to the extent that the false statement was used by or on behalf of that other person, and for which a notice of assessment was sent to the person before that time.”

99. Section 1049.0.10 of the Act is replaced by the following section:

“1049.0.10. If an employee, other than a specified employee, works for the other person referred to in section 1049.0.5 or 1049.0.5.1, the following rules apply:

(a) sections 1049.0.5 and 1049.0.5.1 do not apply to the employee to the extent that the false statement could be used by or on behalf of the other person for a purpose of this Act; and

(b) the conduct of the employee is deemed to be that of the other person for the purpose of applying section 1049 to the other person.”

100. (1) Section 1052 of the Act is amended by inserting “, II.17.2” after “II.17” in the portion before paragraph *a*.

(2) Subsection 1 applies from 1 July 2011.

101. Section 1086.15 of the Act is amended

(1) by replacing “réfère l’article 1086.14” in the portion of the first paragraph before the formula in the French text by “l’article 1086.14 fait référence”;

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

“(b) B is the aggregate of all amounts each of which is

i. an amount paid by the individual on the acquisition of replacement shares in a taxation year preceding the particular taxation year referred to in section 1086.14 or within 60 days after the end of that preceding year that is included in the particular participation period referred to in section 1086.14, or

ii. 100/15 of an amount that the individual is required to pay under section 1086.14 for a taxation year that precedes the particular taxation year referred to in section 1086.14 and that is included in the particular participation period referred to in section 1086.14 in respect of replacement shares that have not been acquired by the individual;”.

102. Section 1086.17.1 of the Act is amended, in paragraph *a*,

(1) by replacing “for the purposes of subparagraphs *b* and *d* of the second paragraph of section 1086.15” in subparagraph 2 of subparagraph *i* by “for the purposes of subparagraph *i* of subparagraph *b* of the second paragraph of section 1086.15 and subparagraph *d* of that second paragraph”;

(2) by adding the following subparagraph after subparagraph 2 of subparagraph *i*:

“(3) the only replacement shares whose non-acquisition is considered for the purposes of subparagraph *ii* of subparagraph *b* 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”;

(3) by replacing “for the purposes of subparagraphs *b* and *d* of the second paragraph of section 1086.15” in subparagraph 2 of subparagraph *ii* by “for the purposes of subparagraph *i* of subparagraph *b* of the second paragraph of section 1086.15 and subparagraph *d* of that second paragraph”;

(4) by inserting the following subparagraphs after subparagraph 2 of subparagraph *ii*:

“(2.1) the only replacement shares whose non-acquisition is considered for the purposes of subparagraph *ii* of subparagraph *b* of the second paragraph of section 1086.15 were the replacement shares that may reasonably be considered to relate to such original shares,

“(2.2) the fraction “100/15” provided for in subparagraph *ii* of subparagraph *b* of the second paragraph of section 1086.15 were replaced by a percentage of 400%, and”.

103. (1) Section 1086.18 of the Act is replaced by the following section:

“1086.18. Sections 1086.14, 1086.16 and 1086.17 do not apply in respect of an individual for a particular taxation year other than a taxation year described in the second paragraph if, not later than 60 days after the end of the particular year, the individual may make a request for the redemption of original shares issued to the individual, otherwise than under Division II of Chapter III of Title III of Book V of Part I.

The taxation year to which the first paragraph refers is a taxation year for which the individual may deduct an amount from the individual’s tax otherwise payable under section 776.1.1 or section 776.1.2 in relation to an amount paid in a preceding taxation year of the individual, or within 60 days after the end of that preceding taxation year, in which the individual had to acquire replacement shares for an amount at least equal to the amount determined under section 776.1.5.0.2 for the preceding year in respect of the individual.”

(2) Subsection 1 applies from the taxation year 2010.

104. Section 1086.21 of the Act is amended

(1) by replacing “réfère l’article 1086.20” in the portion of the first paragraph before the formula in the French text by “l’article 1086.20 fait référence”;

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

“(b) B is the aggregate of all amounts each of which is

i. an amount paid by the individual on the acquisition of replacement shares in a taxation year preceding the particular taxation year referred to in section 1086.20 or within 60 days after the end of that preceding year, other than a taxation year included in a participation period of the individual that ended before the particular taxation year referred to in section 1086.20, or

ii. 100/15 of an amount that the individual is required to pay under section 1086.20 for a taxation year preceding the particular taxation year referred to in section 1086.20 in respect of replacement shares that have not been acquired by the individual, other than a taxation year included in a participation period of the individual that ended before the particular taxation year referred to in section 1086.20;”.

105. Section 1086.23.1 of the Act is amended, in paragraph *a*,

(1) by replacing “for the purposes of subparagraphs *b* and *d* of the second paragraph of section 1086.21” in subparagraph 2 of subparagraph *i* by “for the purposes of subparagraph *i* of subparagraph *b* of the second paragraph of section 1086.21 and subparagraph *d* of that second paragraph”;

(2) by adding the following subparagraph after subparagraph 2 of subparagraph *i*:

“(3) the only replacement shares whose non-acquisition is considered for the purposes of subparagraph *ii* of subparagraph *b* 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”;

(3) by replacing “for the purposes of subparagraphs *b* and *d* of the second paragraph of section 1086.21” in subparagraph 2 of subparagraph *ii* by “for the purposes of subparagraph *i* of subparagraph *b* of the second paragraph of section 1086.21 and subparagraph *d* of that second paragraph”;

(4) by inserting the following subparagraphs after subparagraph 2 of subparagraph *ii*:

“(2.1) the only replacement shares whose non-acquisition is considered for the purposes of subparagraph *ii* of subparagraph *b* of the second paragraph of

section 1086.21 were the replacement shares that may reasonably be considered to relate to such original shares,

“(2.2) the fraction “100/15” provided for in subparagraph ii of subparagraph *b* of the second paragraph of section 1086.21 were replaced by a percentage of 400%, and”.

106. (1) Section 1086.24 of the Act is replaced by the following section:

“1086.24. Sections 1086.20, 1086.22 and 1086.23 do not apply in respect of an individual for a particular taxation year other than a taxation year described in the second paragraph if, not later than 60 days after the end of the particular year, the individual may make a request for the redemption of original shares issued to the individual, otherwise than under Division III of Chapter III of Title III of Book V of Part I.

The taxation year to which the first paragraph refers is a taxation year for which the individual may deduct an amount from the individual’s tax otherwise payable under section 776.1.1 or section 776.1.2 in relation to an amount paid in a preceding taxation year of the individual, or within 60 days after the end of that preceding taxation year, in which the individual had to acquire replacement shares for an amount at least equal to the amount determined under section 776.1.5.0.7 for the preceding year in respect of the individual.”

(2) Subsection 1 applies from the taxation year 2010.

107. (1) Section 1129.2 of the Act is amended by replacing “subparagraphs ii to viii.1” in subparagraph vi of subparagraph *c* of the first paragraph by “subparagraphs ii to viii.3”.

(2) Subsection 1 has effect from 1 January 2009.

108. (1) The Act is amended by inserting the following after section 1129.45.41.18:

“PART III.10.9.3

“SPECIAL TAX RELATING TO THE CREDIT FOR INTERNATIONAL FINANCIAL CENTRES

“1129.45.41.19. In this Part, “eligible employee”, “qualified wages” and “wages” have the meaning assigned by section 1029.8.36.166.61.

“1129.45.41.20. Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.166.62, on account of its tax payable for a particular taxation year under Part I, in relation to qualified wages incurred in the particular taxation year in respect of an eligible employee, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the “repayment year”) in which an amount

relating to wages included in computing the qualified wages is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.166.62 or 1029.8.36.166.63, in relation to the qualified wages, exceeds the total of

(a) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under section 1029.8.36.166.62 or 1029.8.36.166.63, in relation to the qualified wages, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to wages included in computing the qualified wages, were refunded, paid or allocated in the particular year; and

(b) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under this section for a taxation year preceding the repayment year, in relation to the qualified wages.

“1129.45.41.21. For the purposes of Part I, except Division II.6.14.3 of Chapter III.1 of Title III of Book IX, tax paid at any time by a corporation to the Minister under section 1129.45.41.20, in relation to qualified wages, is deemed to be an amount of assistance repaid at that time by the corporation in respect of the wages, pursuant to a legal obligation.

“1129.45.41.22. Unless otherwise provided in this Part, the first paragraph of section 549, section 564 if it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 31 March 2010.

109. (1) Section 1159.1 of the Act is amended

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

““bank” means a bank, within the meaning of section 1, that has an establishment in Québec in a taxation year;”;

(2) by replacing the definition of “trust corporation” by the following definition:

““trust corporation” means a corporation that is authorized under the legislation of Canada or of a province to provide trustee services and that has an establishment in Québec in a taxation year;”;

(3) by replacing the definition of “loan corporation” by the following definition:

““loan corporation” means a corporation that has an establishment in Québec in a taxation year and that is

(a) a corporation, other than a trust corporation, authorized by the legislation of Canada or of a province to accept deposits from the public;

(b) a corporation all or substantially all of the assets of which are shares or debts of corporations referred to in Title II of Book III of Part IV to which it is related for the purposes of that Part; or

(c) a corporation recognized by the Minister in accordance with section 1143.1 and whose recognition is in force;”;

(4) by replacing the definition of “corporation trading in securities” by the following definition:

““corporation trading in securities” means a corporation that is a registered securities dealer within the meaning of section 1 and that has an establishment in Québec in a taxation year;”.

(2) Subsection 1 applies from 1 January 2011.

110. (1) Section 1159.3 of the Act is amended

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

“**1159.3.** Subject to the first paragraph of section 1159.3.1, the compensation tax a person referred to in section 1159.2 is required to pay for a taxation year is equal to;”;

(2) by replacing “Notwithstanding the foregoing, where” in the portion of the second paragraph before subparagraph *a* by “However, subject to the second paragraph of section 1159.3.1, if”.

(2) Subsection 1 has effect from 31 March 2010.

111. (1) The Act is amended by inserting the following section after section 1159.3:

“**1159.3.1.** If the taxation year for which a compensation tax is computed under the first paragraph of section 1159.3 is included, in whole or in part, in the period beginning on 31 March 2010 and ending on 31 March 2014 (in this section referred to as the “rate increase period”), the following rules apply:

(a) subparagraph ii of subparagraph *a* of the first paragraph of section 1159.3 is to be read as follows:

“ii. the aggregate of 3.9% of the amount paid as wages in the part of the year that is included in the rate increase period and 2% of the amount paid as wages in the part of the year that is not included in that period;”;

(b) the rate mentioned in subparagraphs i and ii of subparagraph *b*, in subparagraph ii of subparagraph *d* and in subparagraph *d.1* of the first paragraph of section 1159.3 is replaced by a rate equal to the total of

i. the proportion of 0.55% that the number of days in the taxation year that are included in the rate increase period is of the number of days in the taxation year, and

ii. the proportion of 0.35% that the number of days in the taxation year that are not included in the rate increase period is of the number of days in the taxation year;

(c) subparagraph *c* of the first paragraph of section 1159.3 is to be read as follows:

“(c) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of 3.8% of the amount paid as wages in the part of the year that is included in the rate increase period and 2.5% of the amount paid as wages in the part of the year that is not included in that period;” and

(d) subparagraph *e* of the first paragraph of section 1159.3 is to be read as follows:

“(e) in the case of any other person, the aggregate of 1.5% of the amount paid as wages in the part of the year that is included in the rate increase period and 1% of the amount paid as wages in the part of the year that is not included in that period.”

If the taxation year for which a compensation tax is computed under the second paragraph of section 1159.3 is included, in whole or in part, in the rate increase period, the following rules apply:

(a) subparagraph ii of subparagraph *a* of the second paragraph of section 1159.3 is to be read as follows:

“ii. the aggregate of 3.9% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that are included in the rate increase period and 2% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that are not included in that period;”;

(b) the rate mentioned in subparagraphs i and ii of subparagraph *b* and in subparagraph ii of subparagraph *d* of the second paragraph of section 1159.3 is replaced by a rate equal to the total of

i. the proportion of 0.55% that the number of days in the taxation year, included in the rate increase period, during which the person was a financial institution is of the number of days in the taxation year during which the person was a financial institution, and

ii. the proportion of 0.35% that the number of days in the taxation year, not included in the rate increase period, during which the person was a financial institution is of the number of days in the taxation year during which the person was a financial institution;

(c) subparagraph *c* of the second paragraph of section 1159.3 is to be read as follows:

“(c) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of 3.8% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that are included in the rate increase period and 2% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that are not included in that period;” and

(d) subparagraph *e* of the second paragraph of section 1159.3 is to be read as follows:

“(e) in the case of any other person, except a professional order that has set up an insurance fund, in accordance with section 86.1 of the Professional Code, the aggregate of 1.5% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that are included in the rate increase period and 1% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that are not included in that period.”

(2) Subsection 1 has effect from 31 March 2010.

ACT RESPECTING THE MINISTÈRE DU REVENU

112. (1) Section 28.2 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31) is amended by replacing the first paragraph by the following paragraph:

“**28.2.** For the purpose of determining the interest payable, if a person pays to the Minister or to a financial institution all or part of the amount that the person is required to pay following a notice of assessment, a notice of determination or a notice sent by the Minister under section 1029.8.61.43 of the Taxation Act (chapter I-3), the date of the payment is deemed to be the day of sending of the notice of assessment, of the notice of determination or of the

notice of the Minister provided for in section 1029.8.61.43 of the Taxation Act if the payment is made within the time limit determined by the Minister and mentioned in the notice of assessment, in the notice of determination or in the notice of the Minister.”

(2) Subsection 1 applies from 1 July 2011.

113. (1) The Act is amended by inserting the following section after section 37.1.2:

“37.1.3. A person who, for a reporting period, is a prescribed person or a member of a prescribed class of persons shall send the return the person is required to file under section 468 of the Act respecting the Québec sales tax (chapter T-0.1) for the reporting period to the Minister by way of electronic filing according to the terms and conditions specified by the Minister.”

(2) Subsection 1 applies in respect of a reporting period ending after 30 June 2010.

114. Section 59.5.3 of the Act is amended

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

“59.5.3. Every person who makes a statement to another person or assents to, acquiesces in or participates in the making of a statement by or on behalf of the other person, that the person knows, or would reasonably be expected to know but for circumstances amounting to culpable conduct, is a false statement that could be used by or on behalf of the other person for a purpose of Title I of the Act respecting the Québec sales tax (chapter T-0.1) incurs a penalty in respect of the false statement equal to the greater of \$1,000 and the lesser of

(a) the aggregate of \$100,000 and the person’s gross compensation, at the time the notice of assessment of the penalty is sent to the person, in respect of the false statement that could be used by or on behalf of the other person; and”;

(2) by replacing “la personne donnée” wherever it appears in subparagraphs i to iii of paragraph *b* in the French text by “l’autre personne”.

115. Section 59.5.4 of the Act is replaced by the following section:

“59.5.4. For the purposes of section 59.5.3, a person (in this section referred to as the “advisor”) who acts on behalf of the other person referred to in that section is not considered to have acted in circumstances amounting to culpable conduct in respect of the false statement referred to in that section solely because the advisor relied, in good faith, on information provided to the advisor by or on behalf of the other person or, because of such reliance, failed to verify, correct or investigate the information.”

116. Section 59.5.6 of the Act is replaced by the following section:

“59.5.6. For the purposes of sections 59.5.1 to 59.5.9, if a person is assessed a penalty that is referred to in section 59.5.3, the person’s gross compensation at any time in respect of the false statement that could be used by or on behalf of the other person referred to in that section does not include the aggregate of all amounts each of which is the amount of a penalty, other than a penalty the assessment of which is deemed to be null because of section 59.5.7, determined under section 59.5.3, to the extent that the false statement was used by or on behalf of that other person, and for which a notice of assessment was sent to the person before that time.”

117. Section 59.5.8 of the Act is replaced by the following section:

“59.5.8. If an employee, other than a specified employee within the meaning of section 1 of the Taxation Act (chapter I-3), works for the other person referred to in section 59.5.3, the following rules apply:

(a) section 59.5.3 does not apply to the employee to the extent that the false statement could be used by or on behalf of the other person for a purpose of Title I of the Act respecting the Québec sales tax (chapter T-0.1); and

(b) the conduct of the employee is deemed to be that of the other person for the purpose of applying section 59.3 to the other person.”

118. (1) Section 91.1 of the Act is amended by replacing “section 37.1 or 37.1.2” in the first paragraph by “any of sections 37.1, 37.1.2 and 37.1.3”.

(2) Subsection 1 applies in respect of a reporting period ending after 30 June 2010.

ACT RESPECTING THE RÉGIE DE L’ASSURANCE MALADIE DU QUÉBEC

119. (1) Section 37.4 of the Act respecting the Régie de l’assurance maladie du Québec (R.S.Q., chapter R-5) is amended, in subparagraph *a* of the first paragraph,

(1) by replacing subparagraphs i to iv by the following subparagraphs:

“i. \$14,080 where, for the year, the individual has no eligible spouse and no dependent child,

“ii. \$22,820 where, for the year, the individual has no eligible spouse but has one dependent child,

“iii. \$25,875 where, for the year, the individual has no eligible spouse but has more than one dependent child,

“iv. \$22,820 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) \$25,875 where the individual has one dependent child for the year, or

“(2) \$28,695 where the individual has more than one dependent child for the year; and”.

(2) Subsection 1 applies from the year 2010.

ACT RESPECTING PROPERTY TAX REFUND

120. (1) Section 2 of the Act respecting property tax refund (R.S.Q., chapter R-20.1) is amended by inserting “preceding the year 2011” after “31 December in a year”.

(2) Subsection 1 applies from 1 January 2011.

ACT RESPECTING THE QUÉBEC SALES TAX

121. (1) Section 18.0.1 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by replacing “primarily” in the first paragraph by “to an extent of at least 10%”.

(2) Subsection 1 applies in respect of

(1) a supply made after 30 June 2010; and

(2) all or part of the consideration for a supply that becomes due, or is paid without having become due, after 30 June 2010.

122. (1) Section 22.2 of the Act is amended by striking out the definition of “place of negotiation”.

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

123. (1) Section 22.10 of the Act is replaced by the following section:

“**22.10.** For the purposes of sections 22.11.1 and 22.11.2,

“Canadian rights” in respect of an incorporeal movable property means that part of the property that can be used in Canada;

“specified location” of a supplier means

(1) the supplier’s permanent establishment; or

(2) a vending machine.”

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

124. (1) The Act is amended by inserting the following section after section 22.10:

“**22.10.1.** Sections 22.11.1 to 22.11.4 do not apply to an incorporeal movable property to which any of sections 22.21 to 22.27 applies.”

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

125. (1) Section 22.11 of the Act is repealed.

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

126. (1) The Act is amended by inserting the following sections after section 22.11:

“**22.11.1.** A supply of an incorporeal movable property (other than an incorporeal movable property that relates to an immovable or to a corporeal movable property) in respect of which the Canadian rights can only be used primarily in Québec is deemed to be made in Québec.

“**22.11.2.** A supply of an incorporeal movable property (other than an incorporeal movable property that relates to an immovable or to a corporeal movable property) in respect of which the Canadian rights can be used otherwise

than only primarily in Québec and otherwise than only primarily outside Québec is deemed to be made in Québec if,

(1) in the case of a supply for which the value of the consideration is \$300 or less that is made through a specified location of the supplier in Québec and in the presence of an individual who is, or who acts on behalf of, the recipient, the incorporeal movable property can be used in Québec; and

(2) in the case of a supply that is not deemed under paragraph 1 to be made in Québec, the following conditions are satisfied:

(a) in the ordinary course of the supplier's business, the supplier obtains an address (in this paragraph referred to as the "particular address") that is

i. if the supplier obtains only one address that is a home or a business address in Canada of the recipient, the home or business address obtained by the supplier,

ii. if the supplier obtains more than one address described in subparagraph i, the address described in that subparagraph that is most closely connected with the supply, or

iii. in any other case, the address in Canada of the recipient that is most closely connected with the supply,

(b) the particular address is in Québec, and

(c) the incorporeal movable property can be used in Québec.

"22.11.3. A supply of an incorporeal movable property that relates to an immovable is deemed to be made in Québec if the immovable that is situated in Canada is situated primarily in Québec.

"22.11.4. A supply of an incorporeal movable property that relates to a corporeal movable property is deemed to be made in Québec if the corporeal movable property that is ordinarily situated in Canada is ordinarily situated primarily in Québec."

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

127. (1) Section 22.13 of the Act is repealed.

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

128. (1) Section 22.14 of the Act is amended by replacing “of section 22.15,” by “of sections 22.15.0.2 and 22.15.0.4 to 22.15.0.6,”.

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

129. (1) The Act is amended by inserting the following section after section 22.14:

“**22.14.1.** Sections 22.15.0.1 to 22.15.0.6 do not apply to a service to which any of sections 22.18 to 22.27 applies.”

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

130. (1) Section 22.15 of the Act is repealed.

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

131. (1) The Act is amended by inserting the following sections after section 22.15:

“**22.15.0.1.** A supply of a service is deemed to be made in Québec if, in the ordinary course of the supplier’s business, the supplier obtains an address in Québec that is

(1) if the supplier obtains only one address that is a home or a business address in Canada of the recipient, the home or business address obtained by the supplier;

(2) if the supplier obtains more than one address described in subparagraph 1, the address described in that subparagraph that is most closely connected with the supply; or

(3) in any other case, the address in Canada of the recipient that is most closely connected with the supply.

The first paragraph does not apply in the case of a supply of

(1) a service in relation to an immovable;

(2) a service in relation to a corporeal movable property;

(3) a service (other than an advisory, consulting or professional service) all or substantially all of which is performed in the presence of the individual to whom it is rendered; or

(4) a service performed wholly outside Canada.

“22.15.0.2. A supply of a service is deemed to be made in Québec if the Canadian element of the service is performed primarily in Québec.

The first paragraph does not apply

(1) in the ordinary course of the supplier’s business, if the supplier obtains an address in Canada; or

(2) in the case of a supply of

(a) a service in relation to an immovable;

(b) a service in relation to a corporeal movable property; or

(c) a service (other than an advisory, consulting or professional service) all or substantially all of which is performed in the presence of the individual to whom it is rendered.

“22.15.0.3. A supply of a service in relation to an immovable is deemed to be made in Québec if the immovable that is situated in Canada is situated primarily in Québec.

“22.15.0.4. If a person makes a supply of a service in relation to a corporeal movable property that is situated in Québec at the particular time when the Canadian element of the service begins to be performed and, at all times when the Canadian element of the service is performed, the corporeal movable property remains in Québec, the supply is deemed to be made in Québec if the corporeal movable property is situated primarily in Québec at the particular time.

“22.15.0.5. If a person makes a supply of a service in relation to a corporeal movable property that is situated in Québec or in another province at the particular time when the Canadian element of the service begins to be performed and, at any time during the period when the Canadian element of the service is performed, the corporeal movable property does not remain in Québec or in the province in which it was situated at the particular time, the supply is deemed to be made in Québec if the corporeal movable property is situated primarily in Québec at any time when the service is performed and if the Canadian element of the service is performed primarily in Québec.

“22.15.0.6. A supply of a service (other than an advisory, consulting or professional service) all or substantially all of which is performed in the presence of the individual to whom it is rendered is deemed to be made in Québec if the Canadian element of the service is performed primarily in Québec.”

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

132. (1) Section 22.16 of the Act is amended

(1) by replacing “22.17” in the portion before the definition of “continuous journey” by “22.17.1”;

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

““leg” of a journey on a conveyance means a part of the journey that begins where passengers embark or disembark the conveyance or where it is stopped to allow for its servicing or refuelling and ends where it is next stopped for any of those purposes;”.

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

133. (1) Section 22.17 of the Act is repealed.

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

134. (1) The Act is amended by inserting the following sections after section 22.17:

“22.17.1. A supply of a passenger transportation service is deemed to be made in Québec if the passenger transportation service

(1) is part of a continuous journey in respect of which there is a ticket or voucher, issued in respect of the particular passenger transportation service included in the continuous journey that is provided first, specifying the origin of the continuous journey and

(a) the origin is a place in Québec, and

(b) the termination and all stopovers in respect of the continuous journey are in Canada;

(2) is part of a continuous journey in respect of which there is no ticket or voucher, issued in respect of the particular passenger transportation service included in the continuous journey that is provided first, specifying the origin of the continuous journey and

(a) the passenger transportation service included in the continuous journey that is provided first cannot begin otherwise than in Québec, and

(b) the termination and all stopovers in respect of the continuous journey are in Canada; or

(3) is not part of a continuous journey and

(a) the passenger transportation service begins in Québec, and

(b) the passenger transportation service ends in Canada.

“22.17.2. If, at the time when a supply of an incorporeal movable property that is a passenger transportation pass or a similar property allowing an individual to obtain one or more passenger transportation services is made, the supplier can determine that each passenger transportation service could not begin otherwise than in Québec and would terminate in Canada, the supply of the incorporeal movable property is deemed to be made in Québec.

“22.17.3. If a supply of a property or a service (other than a passenger transportation service) is made to an individual on board a conveyance in the course of a business of supplying passenger transportation services and the property or service is delivered, performed or made available on board the conveyance during any leg of the journey that begins in Québec and ends in Québec, the supply is deemed to be made in Québec.”

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

135. (1) Section 22.31 of the Act is amended by replacing “22.13” by “22.14”.

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; and

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

136. (1) Section 194 of the Act is amended by striking out subparagraph *d* of paragraph 1.

(2) Subsection 1 applies in respect of the supply of a transportation service made after 30 June 2010.

137. (1) Section 353.0.3 of the Act is amended by replacing “primarily” in the first paragraph by “to an extent of at least 10%”.

(2) Subsection 1 applies in respect of

(1) a supply made after 30 June 2010; and

(2) all or part of the consideration for a supply that becomes due, or is paid without having become due, after 30 June 2010.

138. (1) Section 353.0.4 of the Act is amended

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

“(4) the prescribed circumstances, if applicable, exist;”;

(2) by striking out paragraph 5.

(2) Subsection 1 has effect from 1 July 2010.

139. (1) Section 362.2 of the Act is amended by replacing “\$225,000” in paragraph 2 by “\$300,000”.

(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.

140. (1) Section 362.3 of the Act is amended, in the first paragraph,

(1) by replacing “36%” in the formula in subparagraph 1 by “50%”;

(2) by replacing subparagraph 2 by the following subparagraph:

“(2) where the total consideration is more than \$200,000 but less than \$300,000, the amount determined by the formula

$\{\$8,772 \times [(\$300,000 - C)/\$100,000]\} + B.$ ”

(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.

141. (1) Section 368.1 of the Act is amended by replacing “\$225,000” by “\$300,000”.

(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.

142. (1) Section 370.0.1 of the Act is amended by replacing “\$256,331” in subparagraph 3 of the first paragraph by “\$341,775”.

(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.

143. (1) Section 370.0.2 of the Act is amended

(1) in the first paragraph,

(a) by replacing “2.78%” in the formula in subparagraph 1 by “3.85%”;

(b) by replacing subparagraph 2 by the following subparagraph:

“(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 \$341,775, the amount determined by the formula

{[3.85% × (A – B)] × [(\$341,775 – C)/\$113,925]} + (8.5% × B).”;

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

“For the purposes of this section, the amount obtained by multiplying 3.85% by the difference between A and B may not exceed \$8,772.”

(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.

144. (1) Section 370.3.1 of the Act is amended by replacing “\$256,331” by “\$341,775”.

(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.

145. (1) Section 370.5 of the Act is amended by replacing “\$256,331” in paragraph 4 by “\$341,775”.

(2) Subsection 1 applies in respect of a supply, made by a cooperative housing corporation to a particular individual, of a share of its capital stock if

(1) the cooperative housing corporation has paid tax in respect of a taxable supply made to the corporation of the residential complex whose ownership and possession were transferred to it after 31 December 2010 under an agreement in writing entered into after that date; or

(2) the cooperative housing corporation is deemed to have made and received the taxable supply of the residential complex under sections 223 to 231.1 of the Act and to have paid tax in respect of the supply after 31 December 2010.

146. (1) Section 370.6 of the Act is amended

(1) in the first paragraph,

(a) by replacing “2.78%” in the formula in subparagraph 1 by “3.85%”;

(b) by replacing subparagraph 2 by the following subparagraph:

“(2) if the total consideration is more than \$227,850 but less than \$341,775, the amount determined by the formula

{\$8,772 × [(\$341,775 – A)/\$113,925]} + (8.5% × B).”;

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

“For the purposes of this section, the amount obtained by multiplying 3.85% by the difference between A and B may not exceed \$8,772.”

(2) Subsection 1 applies in respect of a supply, made by a cooperative housing corporation to a particular individual, of a share of its capital stock if

(1) the cooperative housing corporation has paid tax in respect of a taxable supply made to the corporation of the residential complex whose ownership and possession were transferred to it after 31 December 2010 under an agreement in writing entered into after that date; or

(2) the cooperative housing corporation is deemed to have made and received the taxable supply of the residential complex under sections 223 to 231.1 of the Act and to have paid tax in respect of the supply after 31 December 2010.

147. (1) Section 370.8 of the Act is amended by replacing “\$256,331” by “\$341,775”.

(2) Subsection 1 applies in respect of a supply, made by a cooperative housing corporation to a particular individual, of a share of its capital stock if

(1) the cooperative housing corporation has paid tax in respect of a taxable supply made to the corporation of the residential complex whose ownership and possession were transferred to it after 31 December 2010 under an agreement in writing entered into after that date; or

(2) the cooperative housing corporation is deemed to have made and received the taxable supply of the residential complex under sections 223 to 231.1 of the Act and to have paid tax in respect of the supply after 31 December 2010.

148. (1) Section 370.9 of the Act is amended

(1) by replacing “with section 370.10” in the portion before paragraph 1 by “with section 370.10 or 370.10.1”;

(2) by replacing “\$225,000” in paragraph 1 by “\$300,000”;

(3) by replacing “section 370.10” in paragraph 2 by “in sections 370.10 and 370.10.1”.

(2) Subsection 1 applies in respect of

(1) the taxable supply made under an agreement in writing relating to the construction or substantial renovation of a single unit residential complex or a residential unit held in co-ownership, if the agreement in writing is entered into after 31 December 2010; or

(2) the construction or substantial renovation of a single unit residential complex or a residential unit held in co-ownership that the particular individual carries on himself or herself, if the permit relating to the construction or substantial renovation is issued after 31 December 2010.

149. (1) Section 370.10 of the Act is amended by inserting “unless section 370.10.1 applies,” after “For the purposes of section 370.9,” in the portion of the first paragraph before subparagraph 1.

(2) Subsection 1 applies in respect of

(1) the taxable supply made under an agreement in writing relating to the construction or substantial renovation of a single unit residential complex or a residential unit held in co-ownership, if the agreement in writing is entered into after 31 December 2010; or

(2) the construction or substantial renovation of a single unit residential complex or a residential unit held in co-ownership that the particular individual carries on himself or herself, if the permit relating to the construction or substantial renovation is issued after 31 December 2010.

150. The Act is amended by inserting the following section after section 370.10:

“370.10.1. For the purposes of section 370.9, the rebate to which a particular individual is entitled in respect of the construction or substantial renovation of a single unit residential complex or a residential unit held in co-ownership is equal to

(1) where the fair market value referred to in paragraph 1 of section 370.9 is not more than \$200,000, the amount determined by the formula

$$[50\% \times (A - B)] + B; \text{ and}$$

(2) where the fair market value referred to in paragraph 1 of section 370.9 is more than \$200,000 but less than \$300,000, the amount determined by the formula

$$\{[50\% \times (A - B)] \times [(\$300,000 - C)/\$100,000]\} + B.$$

For the purposes of these formulas,

(1) A is the total tax paid by the particular individual before an application for the rebate is filed with the Minister under section 370.12;

(2) B is the tax paid under section 16 in respect of the amount of the rebate to which the particular individual is entitled in respect of the construction or substantial renovation of the residential complex under subsection 2 of section 256 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and

(3) C is the fair market value referred to in paragraph 1 of section 370.9.

For the purposes of this section, the amount obtained by multiplying 50% by the difference between A and B may not exceed \$8,772.

This section applies in respect of

(1) the taxable supply made under an agreement in writing relating to the construction or substantial renovation of a single unit residential complex or a residential unit held in co-ownership, if the agreement in writing is entered into after 31 December 2010; or

(2) the construction or substantial renovation of a single unit residential complex or a residential unit held in co-ownership that the particular individual carries on himself or herself, if the permit relating to the construction or substantial renovation is issued after 31 December 2010.”

151. (1) Section 370.13 of the Act is amended by replacing “\$225,000” by “\$300,000”.

(2) Subsection 1 applies in respect of

(1) the taxable supply made under an agreement in writing relating to the construction or substantial renovation of a single unit residential complex or a residential unit held in co-ownership, if the agreement in writing is entered into after 31 December 2010; or

(2) the construction or substantial renovation of a single unit residential complex or a residential unit held in co-ownership that the particular individual carries on himself or herself, if the permit relating to the construction or substantial renovation is issued after 31 December 2010.

152. (1) Section 520 of the Act is amended by inserting the following subparagraph after subparagraph *b* of paragraph 14:

“(b.1) the Act respecting parental insurance (chapter A-29.011);”.

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

153. (1) Section 522 of the Act is amended by inserting the following paragraph after the first paragraph:

“If a person who is an insurer fully or partially reimburses an insurance premium to another person and the person did not collect the tax in respect of the premium, the person may also reimburse to the other person the tax that the other person has paid in respect of the premium.”

(2) Subsection 1 has effect from 1 October 2010.

154. (1) Section 525 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 1:

“(1.1) the distributor authorized under the Act respecting the distribution of financial products and services (chapter D-9.2) to provide an automobile insurance policy that is replacement insurance within the meaning of paragraph 5 of section 424 of that Act;”;

(2) by replacing subparagraph 2 by the following subparagraph:

“(2) the insurer, if the premium has not been remitted to an insurance broker or to the distributor referred to in subparagraph 1.1 or if it has been remitted to an insurance broker from outside Québec who does not furnish proof to the insurer that the tax has been remitted to the Minister; or”.

(2) Subsection 1 has effect from 1 October 2010.

155. (1) Section 538 of the Act is amended

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

“**538.** Every person who, in Québec, makes a bet under a parimutuel system, on a horse race held at a racetrack in or outside Québec shall, on placing a bet, pay to the Minister a tax computed at the rate of 2.5% of the amount of the placed bet before any deduction prescribed or permitted by any other Act.”;

(2) by striking out paragraphs 1 and 2.

(2) Subsection 1 applies in respect of a bet placed after 30 March 2010.

156. (1) Section 541.47.11 of the Act is amended, in paragraph 1,

(1) by replacing “primarily” in subparagraph *a* by “to an extent of at least 10%”;

(2) by replacing “primarily” in subparagraph *e* by “to an extent of at least 10%”.

(2) Subsection 1 has effect from 27 October 2010.

157. (1) The Act is amended by inserting the following sections after section 635.9:

“635.10. Where a person received before 1 January 2011 a taxable supply of movable property in respect of which the person paid tax under section 16 at the rate of 7.5%, the person returns the property to the supplier after 31 December 2010 to exchange it for other movable property and the consideration for the supply of the other property is equal to the consideration for the supply of the returned property, the following rules apply:

(1) the person is not entitled to a refund of the tax paid in respect of the supply of the returned property; and

(2) tax under section 16 does not apply in respect of the supply of the other property.

“635.11. Where a person received before 1 January 2011 a taxable supply of movable property in respect of which the person paid tax under section 16 at the rate of 7.5%, the person returns the property to the supplier after 31 December 2010 to exchange it for other movable property and the consideration for the supply of the other property exceeds the consideration for the supply of the returned property, the following rules apply:

(1) the person is not entitled to a refund of the tax paid in respect of the supply of the returned property; and

(2) the person shall pay tax under section 16 but only on that part of the consideration for the supply of the other property which exceeds the consideration for the supply of the returned property.”

(2) Subsection 1 has effect from 1 January 2011.

158. (1) Section 677 of the Act is amended by inserting “which circumstances are prescribed circumstances and” after “353.0.4,” in subparagraph 35.1 of the first paragraph.

(2) Subsection 1 has effect from 1 July 2010.

FUEL TAX ACT

159. (1) Section 2 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended

(1) by replacing subparagraphs *a* and *b* of the first paragraph by the following subparagraphs:

“(a) in the case of the acquisition of gasoline,

i. \$0.162 per litre for the period beginning after 31 March 2010 and ending before 1 April 2011,

ii. \$0.172 per litre for the period beginning after 31 March 2011 and ending before 1 April 2012,

iii. \$0.182 per litre for the period beginning after 31 March 2012 and ending before 1 April 2013, or

iv. \$0.192 per litre from 1 April 2013; and

“(b) in the case of the acquisition of fuel oil,

i. \$0.172 per litre for the period beginning after 31 March 2010 and ending before 1 April 2011,

ii. \$0.182 per litre for the period beginning after 31 March 2011 and ending before 1 April 2012,

iii. \$0.192 per litre for the period beginning after 31 March 2012 and ending before 1 April 2013, or

iv. \$0.202 per litre from 1 April 2013;”;

(2) by replacing “\$0.015” in the third paragraph by “\$0.03”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2010. However, for each of the years 2010 to 2013, the persons who sell fuel in respect of which, as applicable, the fuel tax or the amount corresponding to the tax has been collected in advance or should have been collected in advance shall inventory the fuel referred to in paragraph 1 of subsection 1 that the persons have in stock at 12:00 midnight on 31 March of the particular year, make a report to the Minister of Revenue in prescribed form on or before the following 30 April and, at the same time, remit to the Minister of Revenue the fuel tax or the amount corresponding to the tax computed at the rate in effect on 1 April of that year, in respect of that fuel, after deducting the fuel tax or the amount corresponding to the tax computed at the rate in effect on 31 March of that year, to the extent that such remittance has not otherwise been made.

(3) Paragraph 2 of subsection 1 has effect from 1 May 2010.

160. (1) Section 10 of the Act is amended by adding “in respect of an immovable the consumer owns or leases” at the end of subparagraph i of paragraph *a*.

(2) Subsection 1 is declaratory.

161. (1) Section 19 of the Act is amended by adding “in respect of an immovable the consumer owns or leases” at the end of paragraph *d*.

(2) Subsection 1 is declaratory.

162. Section 32.1 of the Act is amended by replacing “18,200 litres” in the second paragraph by “25,000 litres”.

INDIVIDUAL AND FAMILY ASSISTANCE REGULATION

163. (1) Subdivision 2 of Division II of Chapter III of Title IV of the Individual and Family Assistance Regulation (R.R.Q., chapter A-13.1.1, r. 1), including its heading and sections 66 and 67, is repealed.

(2) Subsection 1 has effect from 1 April 2010.

164. (1) Section 179 of the Regulation is amended by adding the following paragraph:

“Similarly, a person is not required to repay the amount that, in accordance with the fourth paragraph of section 1029.8.109.4 of the Taxation Act, has been granted to account for the advance tax credit provided for in section 1029.8.116.16 of that Act if the claim covers a period for which the Minister has informed the Minister of Revenue of the amount granted to the person as such.”

(2) Subsection 1 has effect from 1 January 2011.

TRANSITIONAL AND FINAL PROVISIONS

165. Despite section 1029.6.0.1.2 of the Taxation Act (R.S.Q., chapter I-3), a corporation that could not, before the criteria concerning the issue by Investissement Québec of a qualification certificate relating to a corporation, for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX of Part I of that Act, and applicable in respect of wages incurred by a corporation and paid to its employees after 13 March 2008 were amended, be deemed to have paid an amount to the Minister of Revenue for a taxation year under that Division II.6.0.1.9 because a qualification certificate referred to in the first paragraph of section 1029.8.36.0.3.80 of that Act could not be issued to the corporation in respect of the taxation year and that files with the Minister of Revenue the prescribed form containing prescribed information and, if applicable, a copy of the documents referred to in that section 1029.6.0.1.2 more than 12 months after the corporation’s filing-due date for the taxation year so as to be deemed to have paid an amount to the Minister of Revenue for that year under that division, is deemed to have filed with the Minister of Revenue the prescribed form containing prescribed information and, if applicable, a copy of those documents on or before the day that is 12 months after the corporation’s filing-due date for the taxation year so as to be so deemed to have paid an amount, if the corporation files an application with the Minister of Revenue on or before 29 September 2011.

166. This Act comes into force on 17 February 2011.

2011, chapter 2

AN ACT TO ENSURE THE CONTINUITY OF THE PROVISION OF LEGAL SERVICES WITHIN THE GOVERNMENT AND CERTAIN PUBLIC BODIES

Bill 135

Introduced by Madam Michelle Courchesne, Minister responsible for Government Administration and Chair of the Conseil du trésor

Introduced 21 February 2011

Passed in principle 21 February 2011

Passed 22 February 2011

Assented to 22 February 2011

Coming into force: 22 February 2011

Legislation amended: None

Explanatory notes

The purpose of this Act is to ensure the continuity of the provision of legal services within the Government and certain public bodies. The Act also provides for the conditions of employment of advocates and notaries appointed in accordance with the Public Service Act and of criminal and penal prosecuting attorneys, in keeping with the salary parameters already agreed upon between the Government and most associations of employees in the public sector.

The advocates, notaries and attorneys concerned are required to cease participating in the current strike and resume work according to their normal work schedule and other applicable conditions of employment.

The collective agreement binding the advocates and notaries and the agreement binding the attorneys, both of which expired on 31 March 2010, are renewed with modifications in particular to increase the salary rates and scales.

Administrative, civil and penal provisions are prescribed to secure the continuity of the provision of the legal services concerned.



Chapter 2

AN ACT TO ENSURE THE CONTINUITY OF THE PROVISION OF LEGAL SERVICES WITHIN THE GOVERNMENT AND CERTAIN PUBLIC BODIES

[Assented to 22 February 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

PURPOSE AND SCOPE

1. The purpose of this Act is to ensure the continuity of the provision of legal services within the Government, its departments, certain bodies and the National Assembly, and within the courts of justice and administrative tribunals. The Act also provides for the conditions of employment of advocates and notaries whose functions consist in providing such services and of criminal and penal prosecuting attorneys, in keeping with the salary parameters already agreed upon between the Government and most associations of employees in the public sector.

2. In this Act, unless the context indicates otherwise,

“association” means the Association des juristes de l’État certified under sections 66 and 67 of the Public Service Act (R.S.Q., chapter F-3.1.1) or the Association des procureurs aux poursuites criminelles et pénales recognized by the Director of Criminal and Penal Prosecutions under section 10 of the Act respecting the collective bargaining plan of criminal and penal prosecuting attorneys (R.S.Q., chapter R-8.1.2) and any association that succeeds either of those associations;

“employee” means an advocate or a notary appointed in accordance with the Public Service Act or an attorney appointed under section 25 of the Act respecting the Director of Criminal and Penal Prosecutions (R.S.Q., chapter D-9.1.1) who is represented by an association on 20 February 2011 or who begins to be represented by an association after that date;

“public body” means the Government, a government department or a body in respect of which an association is certified or recognized to represent employees.

3. The National Assembly and any person appointed or designated by the National Assembly to exercise a function under its authority, whose personnel is appointed in accordance with the Public Service Act, and in respect of which

the Association des juristes de l'État is certified to represent employees, are considered to be public bodies for the purposes of this Act.

The same holds for the Director of Criminal and Penal Prosecutions and any person appointed or designated by the Government under an Act to an office determined in the Act, whose personnel is appointed in accordance with the Public Service Act, and in respect of which the Association des juristes de l'État is certified to represent employees.

DIVISION II

CONTINUITY OF SERVICES

4. All employees must, as of 1 p.m. on 22 February 2011, cease participating in the current strike and resume work according to their normal work schedule and other applicable conditions of employment.

All employees must, as of that time, perform all the duties attached to their respective functions, according to the applicable conditions of employment.

5. Employees are prohibited from participating in any concerted action involving a stoppage, slowdown, reduction or degradation of their normal professional or administrative activities or the effect of which is to prevent, hinder or reduce the provision of legal services or to delay criminal, penal, civil or administrative proceedings.

6. All public bodies, their officers and their representatives must, as of 1 p.m. on 22 February 2011, take the appropriate measures to ensure that normal legal services are provided by the employees.

7. The associations are prohibited from calling or continuing a strike or participating in any concerted action if the strike or concerted action involves a contravention by employees of section 4 or section 5.

Similarly, a lock-out is prohibited if it involves such a contravention.

8. The associations must take the appropriate measures to induce the employees they represent to comply with sections 4 and 5 and not to contravene sections 9 and 10.

9. No one may, by omission or otherwise, in any manner prevent or impede the provision of legal services by an employee or the performance by an employee of work related to such services, or directly or indirectly contribute to slowing down or delaying the performance of such work.

10. No one may hinder a person's access to a place if the person is authorized or has a duty to be there and if the place is a place where an employee must exercise his or her functions.

DIVISION III**CONDITIONS OF EMPLOYMENT**

11. The collective agreement between a public body and the Association des juristes de l'État referred to in the second paragraph of section 5 of the Act respecting conditions of employment in the public sector (2005, chapter 43), which collective agreement expired on 31 March 2010, is renewed and, with the necessary modifications, is binding on the parties until 31 March 2015.

The conditions of employment stipulated in the collective agreement are modified to give effect to the provisions of the schedule.

12. The agreement on the conditions of employment of criminal and penal prosecuting attorneys referred to in the second paragraph of section 6 of the Act respecting conditions of employment in the public sector, which agreement expired on 31 March 2010, is renewed and, with the necessary modifications, is binding on the parties until 31 March 2015.

The conditions of employment stipulated in the agreement are modified to give effect to the provisions of the schedule.

DIVISION IV**ADMINISTRATIVE AND CIVIL MEASURES****§1. — Union assessments**

13. On noting that its employees are not complying with section 4 or section 5 in sufficient number to ensure that its normal services are provided, a public body must suspend withholding any union assessment or dues or amount in lieu thereof from the salary of each of the employees represented by an association.

The suspension is effective for a period equal to 12 weeks per day or part of a day during which it is noted by the public body that the employees are not complying with section 4 or section 5 in sufficient number to ensure that its normal services are provided.

14. Despite any clause of a collective agreement or of an agreement, employees represented by an association referred to in section 13 are not required to pay any assessment, dues, contribution or other amount in lieu thereof to the association or to a third party for the benefit of the association for the duration of the suspension under section 13.

§2. — Remuneration of employees

15. No public body may remunerate an employee who contravenes section 4 or section 5 for the period during which the contravention occurred.

In addition, if the contravention consists in absence from work or participation in a work stoppage, the salary to be paid to the employee, under the applicable collective agreement or agreement, for work performed after the absence or work stoppage is reduced by an amount equal to the salary the employee would have received for each period of absence or work stoppage.

A public body must make the deductions resulting from the application of the second paragraph up to 20% of the salary per pay period and pay the sums deducted to a registered charity within the meaning of the Taxation Act (R.S.Q., chapter I-3) designated by order of the Government.

16. Any disagreement as to the application of section 15 is to be dealt with according to the grievance or disagreement settlement procedure, as applicable.

An employee is entitled to the reimbursement of the amount withheld only on showing that he or she complied with section 4 or section 5, as applicable, or was prevented from complying with that section despite having taken all reasonable means to do so and that the failure to comply with section 4 or section 5 was not part of any concerted action.

A person to whom a decision of a public body under this section is referred for arbitration or adjudication may only confirm or quash the decision, and may do so only on the basis of the second paragraph.

§3. — *Employees released to carry on union activities*

17. No public body may remunerate an employee released to carry on union activities for an association for a day or part of a day during which the association contravenes section 7.

In addition, the salary to be paid to the employee after the association's contravention, according to the applicable conditions of employment, is reduced by an amount equal to the amount that would have been paid to the employee had the contravention not occurred.

On noting a contravention referred to in the first paragraph, a public body must make the deductions resulting from the application of the second paragraph up to 20% of the salary per pay period, and pay the sums deducted to a registered charity within the meaning of the Taxation Act designated by order of the Government.

18. Any disagreement as to the application of section 17 is to be dealt with according to the grievance or disagreement settlement procedure, as applicable.

An employee is entitled to the reimbursement of the amount withheld under the second paragraph of section 17 only on showing that he or she did not

participate in the activities of the association that are related to the contravention.

A person to whom a decision of a public body under this section is referred for arbitration or adjudication may only confirm or quash the decision, and may do so only on the basis of the second paragraph.

19. On noting that an association has engaged in an act described in section 7, a public body must, after giving notice to the association, suspend, for the period determined under the third paragraph, paying the salary of any employee released during that period to carry on union activities for the association for the time during which the employee is released.

The first paragraph also applies if it is noted by a public body that the employees are not complying with section 4 or section 5 in sufficient number to ensure that its normal services are provided.

The suspension prescribed by this section is effective for a period equal to 12 weeks per day or part of a day during which the circumstances described in the first or second paragraph are noted by the public body.

§4. — *Work reorganization*

20. If the employees of a public body do not comply with section 4 or section 5 in sufficient number to ensure that normal legal services are provided, the Government may, by order, from the date, for the period and on the conditions it specifies and exclusively for the purpose of ensuring the provision of normal legal services by the public body, replace, amend or strike out any clause of the collective agreement or of the agreement between the public body and the association representing the employees in order to provide for the manner in which the public body is to fill a position, hire new employees and handle any matter related to work organization.

§5. — *Civil liability*

21. An association is liable for any damage caused during a contravention of section 4 or section 5 by employees it represents unless it proves that the damage is not a result of the contravention or that the contravention is not part of any concerted action.

22. A person who suffers damage because of an act in contravention of section 4 or section 5 may apply to the competent court to obtain compensation.

Despite article 1003 of the Code of Civil Procedure (R.S.Q., chapter C-25), if a person who suffered such damage brings a class action under Book IX of the Code by way of a motion in accordance with the second paragraph of article 1002 of the Code, the court authorizes the bringing of the class action if it is of the opinion that the person to whom the court intends to ascribe the

status of representative is in a position to adequately represent the members of the group described in the motion.

DIVISION V

PENAL PROVISIONS

23. A person, public body or association that contravenes section 4, 5, 6, 9 or 10 is guilty of an offence and is liable, for each day or part of a day during which the contravention continues, to a fine of

(1) \$100 to \$500 if the offender is an employee or a natural person other than a person referred to in paragraph 2;

(2) \$7,000 to \$35,000 if the offender is an officer, employee or representative of an association or an officer of a public body; and

(3) \$25,000 to \$125,000 if the offender is an association or a public body.

24. An association that contravenes the first paragraph of section 7 is guilty of an offence and is liable to the fine prescribed by paragraph 3 of section 23 for each day or part of day during which the contravention continues.

The same holds for a public body that does not comply with the second paragraph of section 7.

25. An association that contravenes section 8 is guilty of an offence and is liable to the fine prescribed by paragraph 3 of section 23 for each day or part of day during which a contravention of section 4 or section 5 continues.

26. A person who helps or, by encouragement, advice, consent, authorization or command, induces another person to commit an offence under this Act is guilty of an offence.

A person convicted under this section is liable to the same penalty as that prescribed for the offence the person helped or induced another person to commit.

DIVISION VI

FINAL PROVISIONS

27. The provisions of this Act relating to a collective agreement or an agreement referred to in Division III are deemed to be part of the collective agreement or agreement. They prevail over any conflicting provisions of the collective agreement or agreement.

28. Advocates and notaries appointed in accordance with the Public Service Act and transferred to the Agence du revenu du Québec on 1 April 2011 remain

employees within the meaning of this Act even if the Public Service Act no longer applies to them.

Advocates and notaries hired as such by the Agency after 31 March 2011 are employees within the meaning of this Act.

29. This Act does not restrict the application of the Pay Equity Act (R.S.Q., chapter E-12.001) or of any salary rate and scale increases arising out of adjustments resulting from the application of that Act.

30. The taking of an administrative measure or bringing of penal proceedings under any of sections 13 to 26 with respect to a person or a public body referred to in that section precludes the taking of a measure or bringing of proceedings with respect to the person or the public body under a similar provision of the Labour Code or the Act respecting the collective bargaining plan of criminal and penal prosecuting attorneys on the same grounds.

31. The Minister who is chair of the Conseil du trésor is responsible for the administration of this Act.

32. Division II ceases to have effect on 31 March 2015 or on any earlier date set by the Government.

33. This Act comes into force on 22 February 2011.

SCHEDULE*(Sections 11 and 12)***Conditions of employment of employees**Salary parameters

1. The salary rates and scales for employees 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%;
- (4) for the period from 1 April 2013 to 31 March 2014, 1.75%; and
- (5) for the period from 1 April 2014 to 31 March 2015, 2%.

The percentage prescribed by subparagraph 3 of the first paragraph is increased, on 1 April 2012, by 1.25 times the difference between the cumulative increase in Québec's nominal gross domestic product (GDP) for the years 2010 and 2011, 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 and 4.5% for the year 2011. The percentage increase so computed may not, however, be greater than 0.5%.

The percentage prescribed by subparagraph 4 of the first paragraph is increased, on 1 April 2013, by 1.25 times the difference between the cumulative increase in Québec's nominal 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 is reduced by the percentage increase granted on 1 April 2012 under the second paragraph. The sum of the percentage increase granted on 1 April 2012 under the second paragraph and the percentage increase granted on 1 April 2013 under this paragraph may not, however, be greater than 2%.

The percentage prescribed by subparagraph 5 of the first paragraph is increased, on 1 April 2014, by 1.25 times 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 is reduced by the percentage increase granted on 1 April 2012 under the second paragraph and the percentage increase granted on 1 April 2013 under the third paragraph. The sum of the

percentage increase granted on 1 April 2012 under the second paragraph, the percentage increase granted on 1 April 2013 under the third paragraph and the percentage increase granted on 1 April 2014 under this paragraph may not, however, be greater than 3.5%.

2. The salary rates and scales for employees in force on 30 March 2015 are increased on 31 March 2015 by a percentage equal to the difference between the cumulative annual variations in the consumer price index for Québec, based on Statistics Canada data, for the collective agreement years 2010-2011, 2011-2012, 2012-2013, 2013-2014 and 2014-2015 and the cumulative salary parameters determined under paragraph 1, including adjustments arising from an increase in Québec's nominal GDP. The percentage increase so computed may not, however, be greater than 1%.

3. The percentage increases prescribed by paragraphs 1 and 2 apply to the bonuses and allowances of employees.

They do not apply to bonuses and allowances expressed as a percentage of salary or to bonuses and allowances granted as compensation for expenses incurred by employees in the exercise of their functions.

4. For the purposes of the second, third and fourth paragraphs of paragraph 1, the cumulative increase in Québec's nominal GDP is determined by the sum of the annual variations in Québec's nominal GDP for the years concerned.

For the purposes of paragraph 2, the annual variation in the consumer price index for Québec is the variation between the average indexes for the months of April to March of the collective agreement year concerned and the average indexes for the preceding months of April to March.

5. The percentage increases prescribed by subparagraphs 3, 4 and 5 of the first paragraph of paragraph 1 and those prescribed by the second, third and fourth paragraphs of that paragraph are paid on employees' pay within 60 days after the publication of the Statistics Canada data regarding Québec's nominal GDP for the calendar year preceding the period concerned.

The percentage increase prescribed by paragraph 2 is paid on employees' pay within 60 days after the publication of the Statistics Canada data regarding the consumer price index for Québec for March 2015.

6. The chair of the Conseil du trésor publishes a notice of the percentage increase in the *Gazette officielle du Québec* within 60 days after the publication of the Statistics Canada data regarding Québec's nominal GDP for the years 2011, 2012 and 2013, and regarding the consumer price index for Québec for March 2015.

Special work schedule

7. The chief executive officer of a public body may, if need be, set a special work schedule for an employee. Such a schedule may not exceed 40 hours per week. All hours worked are to be paid at the hourly rate. A special work schedule does not affect the salary scale applicable to the employee or the manner in which the employee's hourly rate is determined.

The remuneration paid for hours worked beyond 35 hours is deemed not to be part of the annual salary but is pensionable for pension plan purposes.

2011, chapter 3
APPROPRIATION ACT NO. 1, 2011-2012

Bill 1

Introduced by Madam Michelle Courchesne, Minister responsible for Government Administration and Chair of the Conseil du trésor

Introduced 22 March 2011

Passed in principle 22 March 2011

Passed 22 March 2011

Assented to 23 March 2011

Coming into force: 23 March 2011

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the consolidated revenue fund, for the 2011-2012 fiscal year, a sum not exceeding \$16,412,219,362.00, representing some 31.7% of the estimates for each of the portfolio programs listed in the Schedule.

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



Chapter 3

APPROPRIATION ACT NO. 1, 2011-2012

[Assented to 23 March 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Government may draw out of the consolidated revenue fund a sum not exceeding \$16,412,219,362.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2011-2012 fiscal year. This sum is constituted as follows:

(1) a first portion of \$12,941,026,050.00, in appropriations allocated according to the appended programs, representing 25.0% of the appropriations to be voted in the 2011-2012 Expenditure Budget;

(2) an additional portion of \$3,471,193,312.00, in appropriations allocated according to the appended programs, representing some 6.7% of the appropriations to be voted in the 2011-2012 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 purposes 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. This Act comes into force on 23 March 2011.

SCHEDULE

AFFAIRES MUNICIPALES, RÉGIONS ET OCCUPATION
DU TERRITOIRE

	First portion	Additional portion
PROGRAM 1		
Greater Montréal Promotion and Development	32,604,900.00	17,414,783.00
PROGRAM 2		
Municipal Infrastructure Modernization	574,078,225.00	1,436,325,000.00
PROGRAM 3		
Compensation in lieu of Taxes and Financial Assistance to Municipalities	152,235,700.00	202,737,050.00
PROGRAM 4		
General Administration	17,894,400.00	
PROGRAM 5		
Regional Development and Rurality	28,703,750.00	1,000,000.00
PROGRAM 6		
Commission municipale du Québec	608,150.00	
PROGRAM 7		
Housing	113,592,325.00	
PROGRAM 8		
Régie du logement	4,361,825.00	
	924,079,275.00	1,657,476,833.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

	First portion	Additional portion
PROGRAM 1		
Bio-food Company Development, Training and Food Quality	113,963,700.00	76,000,000.00
PROGRAM 2		
Government Agencies	160,697,050.00	22,500,000.00
	<hr/>	<hr/>
	274,660,750.00	98,500,000.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

	First portion	Additional portion
PROGRAM 1		
Secrétariat du Conseil du trésor	297,898,775.00	
PROGRAM 2		
Commission de la fonction publique	925,300.00	
PROGRAM 3		
Retirement and Insurance Plans	1,104,450.00	
PROGRAM 4		
Contingency Fund	249,998,150.00	
	<hr/>	
	549,926,675.00	

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	16,077,225.00	
PROGRAM 3		
Canadian Intergovernmental Affairs	3,579,750.00	
PROGRAM 4		
Aboriginal Affairs	56,968,025.00	7,500,000.00
PROGRAM 5		
Youth	13,378,975.00	
PROGRAM 6		
Reform of Democratic Institutions and Access to Information	1,949,500.00	
	92,140,700.00	7,500,000.00

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	23,396,600.00	
PROGRAM 2		
Support for Culture, Communications and Government Corporations	141,150,050.00	11,143,380.00
PROGRAM 3		
Charter of the French Language	6,873,850.00	
PROGRAM 4		
Status of Women	1,911,875.00	
	173,332,375.00	11,143,380.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

	First portion	Additional portion
PROGRAM 1		
Environmental Protection and Parks Management	59,835,400.00	8,316,500.00
PROGRAM 2		
Bureau d'audiences publiques sur l'environnement	1,343,500.00	170,000.00
	<hr/> 61,178,900.00	<hr/> 8,486,500.00

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

	First portion	Additional portion
PROGRAM 1		
Financial and Technical Support for Economic Development, Research, Innovation and Exports	122,815,875.00	52,502,776.00
PROGRAM 2		
Economic Development Fund Interventions	50,276,500.00	
PROGRAM 3		
Research and Innovation Agencies	50,123,550.00	13,568,109.00
	<hr/> 223,215,925.00	<hr/> 66,070,885.00

ÉDUCATION, LOISIR ET SPORT

	First portion	Additional portion
PROGRAM 1		
Administration and Consulting	37,994,025.00	
PROGRAM 2		
Tourism and Hotel Industry Training	6,050,925.00	
PROGRAM 3		
Financial Assistance for Education	169,442,925.00	
PROGRAM 4		
Preschool, Primary and Secondary Education	2,196,635,450.00	559,188,934.00
PROGRAM 5		
Higher Education	1,237,330,100.00	597,933,925.00
PROGRAM 6		
Development of Recreation and Sports	15,936,325.00	7,843,675.00
	<hr/> 3,663,389,750.00	<hr/> 1,164,966,534.00

EMPLOI ET SOLIDARITÉ SOCIALE

	First portion	Additional portion
PROGRAM 1		
Employment Assistance Measures	217,606,850.00	50,000,000.00
PROGRAM 2		
Financial Assistance Measures	660,456,400.00	102,000,000.00
PROGRAM 3		
Administration	115,160,675.00	25,000,000.00
	<hr/>	<hr/>
	993,223,925.00	177,000,000.00

FAMILLE ET AÎNÉS

	First portion	Additional portion
PROGRAM 1		
Planning, Research and Administration	13,813,525.00	
PROGRAM 2		
Assistance Measures for Families	514,834,850.00	54,819,400.00
PROGRAM 3		
Condition of Seniors	6,053,550.00	4,861,125.00
PROGRAM 4		
Public Curator	13,190,775.00	3,000,000.00
	<hr/> 547,892,700.00	<hr/> 62,680,525.00

FINANCES

	First portion	Additional portion
PROGRAM 1		
Department Administration	14,442,650.00	
PROGRAM 2		
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	27,786,600.00	
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	42,229,250.00	

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

	First portion	Additional portion
PROGRAM 1		
Immigration, Integration and Cultural Communities	78,097,875.00	
PROGRAM 2		
Agency Reporting to the Minister	207,000.00	
	<hr/>	
	78,304,875.00	

JUSTICE

	First portion	Additional portion
PROGRAM 1		
Judicial Activity	7,155,775.00	
PROGRAM 2		
Administration of Justice	70,153,925.00	8,025,000.00
PROGRAM 3		
Administrative Justice	2,968,300.00	
PROGRAM 4		
Assistance to Persons Brought before the Courts	36,606,425.00	
PROGRAM 5		
Protection Agency Reporting to the Minister	2,036,725.00	
PROGRAM 6		
Criminal and Penal Prosecutions	19,564,775.00	1,500,000.00
	<hr/> 138,485,925.00	<hr/> 9,525,000.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

	First portion	Additional portion
PROGRAM 1		
The Public Protector	3,499,800.00	
PROGRAM 2		
The Auditor General	6,455,925.00	944,105.00
PROGRAM 4		
The Lobbyists Commissioner	739,775.00	
	<hr/>	<hr/>
	10,695,500.00	944,105.00

RELATIONS INTERNATIONALES

	First portion	Additional portion
PROGRAM 1		
International Affairs	31,664,575.00	
	<hr/>	
	31,664,575.00	

RESSOURCES NATURELLES ET FAUNE

	First portion	Additional portion
PROGRAM 1		
Management of Natural Resources	130,630,825.00	60,865,000.00
PROGRAM 2		
Protection and Development of Wildlife Resources	16,753,675.00	4,000,000.00
	<hr/> 147,384,500.00	<hr/> 64,865,000.00

SANTÉ ET SERVICES SOCIAUX

	First portion	Additional portion
PROGRAM 1		
Québec-wide Operations	136,576,800.00	
PROGRAM 2		
Regional Operations	4,281,357,950.00	
PROGRAM 3		
Office des personnes handicapées du Québec	3,270,850.00	
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	4,421,205,600.00	

SÉCURITÉ PUBLIQUE

	First portion	Additional portion
PROGRAM 1		
Security, Prevention and Internal Management	138,684,725.00	5,486,800.00
PROGRAM 2		
Sûreté du Québec	149,621,175.00	117,803,150.00
PROGRAM 3		
Agencies Reporting to the Minister	7,955,350.00	
	<hr/>	<hr/>
	296,261,250.00	123,289,950.00

TOURISME

	First portion	Additional portion
PROGRAM 1		
Promotion and Development of Tourism	34,653,275.00	2,471,250.00
	<hr/> 34,653,275.00	<hr/> 2,471,250.00

TRANSPORTS

	First portion	Additional portion
PROGRAM 1		
Infrastructures and Transportation Systems	190,874,725.00	10,160,750.00
PROGRAM 2		
Administration and Corporate Services	22,920,050.00	
PROGRAM 3		
Promotion and Development of the Capitale-Nationale	15,645,900.00	6,112,600.00
	<hr/> 229,440,675.00	<hr/> 16,273,350.00

TRAVAIL

	First portion	Additional portion
PROGRAM 1		
Labour	7,659,650.00	
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	7,659,650.00	

2011, chapter 4
APPROPRIATION ACT NO.2, 2011-2012

Bill 8

Introduced by Madam Michelle Courchesne, Minister responsible for Government Administration and Chair of the Conseil du trésor

Introduced 4 May 2011

Passed in principle 4 May 2011

Passed 4 May 2011

Assented to 5 May 2011

Coming into force: 5 May 2011

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the consolidated revenue fund, for the 2011-2012 fiscal year, a sum not exceeding \$35,351,884,838.00, including \$509,000,000.00 for the payment of expenditures chargeable to the 2012-2013 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 2012-2013. Finally, it determines to what extent the Conseil du trésor may authorize the transfer of appropriations between programs or portfolios.



Chapter 4

APPROPRIATION ACT NO. 2, 2011-2012

[Assented to 5 May 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** The Government may draw out of the consolidated revenue fund a sum not exceeding \$35,351,884,838.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2011-2012 fiscal year, for which provision has not otherwise been made, including an amount of \$509,000,000.00 for the payment of expenditures chargeable to the 2012-2013 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 \$16,412,219,362.00 of the appropriations voted pursuant to the Appropriation Act No. 1, 2011-2012 (2011, chapter 3).
- 2.** The balance of any appropriation allocated for the 2011-2012 fiscal year that is not entirely used may, subject to the conditions stipulated in the Expenditure Budget, be carried over in 2012-2013, up to the equivalent of \$137,770,800.00. Moreover, the Conseil du trésor may authorize the carryover of an additional \$94,091,300.00 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 purposes 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 5 May 2011.

SCHEDULE 1

AFFAIRES MUNICIPALES, RÉGIONS ET OCCUPATION
DU TERRITOIRE

PROGRAM 1

Greater Montréal Promotion and Development	80,399,917.00
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PROGRAM 2

Municipal Infrastructure Modernization	285,909,675.00
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PROGRAM 3

Compensation in lieu of Taxes and Financial Assistance to Municipalities	253,970,050.00
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PROGRAM 4

General Administration	53,683,200.00
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PROGRAM 5

Regional Development and Rurality	85,111,250.00
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PROGRAM 6

Commission municipale du Québec	1,824,450.00
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PROGRAM 7

Housing	340,776,975.00
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PROGRAM 8

Régie du logement	13,085,475.00
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	1,114,760,992.00
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AGRICULTURE, PÊCHERIES ET ALIMENTATION

PROGRAM 1

Bio-food Company Development, Training and Food Quality	265,891,100.00
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PROGRAM 2

Government Agencies	459,591,150.00
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	725,482,250.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

PROGRAM 1

Secrétariat du Conseil du trésor	893,696,325.00
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PROGRAM 2

Commission de la fonction publique	2,775,900.00
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PROGRAM 3

Retirement and Insurance Plans	3,313,350.00
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PROGRAM 4

Contingency Fund	749,994,450.00
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	1,649,780,025.00

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	48,231,675.00
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PROGRAM 3

Canadian Intergovernmental Affairs	10,739,250.00
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PROGRAM 4

Aboriginal Affairs	163,404,075.00
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PROGRAM 5

Youth	40,136,925.00
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PROGRAM 6

Reform of Democratic Institutions and Access to Information	5,848,500.00
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268,922,100.00

CULTURE, COMMUNICATIONS ET CONDITION FÉMININE

PROGRAM 1

Internal Management, Centre de conservation du Québec and Commission des biens culturels du Québec	70,189,800.00
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PROGRAM 2

Support for Culture, Communications and Government Corporations	412,306,770.00
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PROGRAM 3

Charter of the French Language	20,621,550.00
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PROGRAM 4

Status of Women	5,735,625.00
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	508,853,745.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

PROGRAM 1

Environmental Protection and Parks Management	171,189,700.00
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PROGRAM 2

Bureau d'audiences publiques sur l'environnement	3,860,500.00
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	175,050,200.00

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

PROGRAM 1

Financial and Technical Support for Economic Development, Research, Innovation and Exports	315,944,849.00
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PROGRAM 2

Economic Development Fund Interventions	150,829,500.00
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PROGRAM 3

Research and Innovation Agencies	136,802,541.00
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	603,576,890.00

ÉDUCATION, LOISIR ET SPORT

PROGRAM 1

Administration and Consulting	113,982,075.00
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PROGRAM 2

Tourism and Hotel Industry Training	18,152,775.00
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PROGRAM 3

Financial Assistance for Education	508,328,775.00
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PROGRAM 4

Preschool, Primary and Secondary Education	6,030,717,416.00
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PROGRAM 5

Higher Education	3,114,056,375.00
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PROGRAM 6

Development of Recreation and Sports	39,965,300.00
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	9,825,202,716.00
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EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 1

Employment Assistance Measures	602,820,550.00
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PROGRAM 2

Financial Assistance Measures	1,879,369,200.00
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PROGRAM 3

Administration	320,482,025.00
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	2,802,671,775.00
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FAMILLE ET AÎNÉS

PROGRAM 1

Planning, Research and Administration	41,440,575.00
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PROGRAM 2

Assistance Measures for Families	1,489,685,150.00
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PROGRAM 3

Condition of Seniors	13,299,525.00
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PROGRAM 4

Public Curator	36,572,325.00
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	1,580,997,575.00
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FINANCES

PROGRAM 1

Department Administration	43,327,950.00
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PROGRAM 2

Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	83,359,800.00
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126,687,750.00

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

PROGRAM 1

Immigration, Integration and Cultural Communities	234,293,625.00
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PROGRAM 2

Agency Reporting to the Minister	621,000.00
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	234,914,625.00

JUSTICE

PROGRAM 1

Judicial Activity	21,467,325.00
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PROGRAM 2

Administration of Justice	202,436,775.00
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PROGRAM 3

Administrative Justice	8,904,900.00
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PROGRAM 4

Assistance to Persons Brought before the Courts	109,819,275.00
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PROGRAM 5

Protection Agency Reporting to the Minister	6,110,175.00
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PROGRAM 6

Criminal and Penal Prosecutions	57,194,325.00
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	405,932,775.00
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PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

PROGRAM 1

The Public Protector	10,499,400.00
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PROGRAM 2

The Auditor General	18,423,670.00
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PROGRAM 4

The Lobbyists Commissioner	2,219,325.00
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	31,142,395.00
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RELATIONS INTERNATIONALES

PROGRAM 1

International Affairs

94,993,725.00

94,993,725.00

RESSOURCES NATURELLES ET FAUNE

PROGRAM 1

Management of Natural Resources	331,027,475.00
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PROGRAM 2

Protection and Development of Wildlife Resources	46,261,025.00
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377,288,500.00

SANTÉ ET SERVICES SOCIAUX

PROGRAM 1

Québec-wide Operations	409,730,400.00
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PROGRAM 2

Regional Operations	12,844,073,850.00
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PROGRAM 3

Office des personnes handicapées du Québec	9,812,550.00
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	13,263,616,800.00
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SÉCURITÉ PUBLIQUE

PROGRAM 1

Security, Prevention and Internal Management	410,567,375.00
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PROGRAM 2

Sûreté du Québec	331,060,375.00
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PROGRAM 3

Agencies Reporting to the Minister	23,866,050.00
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	765,493,800.00

TOURISME

PROGRAM 1

Promotion and Development
of Tourism101,488,575.00

101,488,575.00

TRANSPORTS

PROGRAM 1

Infrastructures and Transportation Systems	562,463,425.00
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PROGRAM 2

Administration and Corporate Services	68,760,150.00
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PROGRAM 3

Promotion and Development of the Capitale-Nationale	40,825,100.00
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	672,048,675.00

TRAVAIL

PROGRAM 1

Labour	22,978,950.00
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	22,978,950.00

SCHEDULE 2

APPROPRIATIONS TO BE VOTED FOR EXPENDITURES
CHARGEABLE TO THE 2012-2013 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	230,000,000.00	
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	230,000,000.00	
		<hr/>
		509,000,000.00

2011, chapter 5

AN ACT RESPECTING THE ELECTION PROCESS

(introduced during the 1st Session of the 39th Legislature and allowed to continue during the 2nd Session of the 39th Legislature on 24 February 2011)

Bill 119

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 9 December 2010

Passed 12 May 2011

Assented to 20 May 2011

Coming into force: 20 May 2011, except sections 13, 14 and 16, which come into force on 30 September 2012 unless the Government sets an earlier date for their coming into force

Legislation amended:

Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)

Election Act (R.S.Q., chapter E-3.3)

Act to amend the Election Act to encourage and facilitate voting (2006, chapter 17)

Regulation amended:

Regulation respecting the conditions of exercise of the duties of returning officer (R.R.Q., chapter E-3.3, r. 4)

Explanatory notes

This Act makes various changes to the electoral process established by the Election Act.

With respect to voting, the rules governing the determination of polling subdivisions and the special provisions relating to voting in a residential facility or at an elector's domicile are amended. Additional specifics are provided with respect to the establishment and opening of returning officers' offices, polling stations and mobile polling stations.

As regards election officers, it is provided that where there are fewer than three polling stations in the same place, the deputy returning officer and a poll clerk may act as identity verification panel members, other than the chairman. One of the two positions of officer in charge of the list of electors is abolished and the mode of appointment to the position is modified. The official agent of a candidate will be allowed

(Cont'd on next page)

Explanatory notes (Cont'd)

to appoint deputies. Moreover, the Election Act and the Regulation respecting the conditions of exercise of the duties of returning officer are amended as concerns the requirements for appointment as returning officer.

In more administrative matters, certain time limits for the filing of financial reports by authorized entities are extended when a return of election expenses must be filed almost simultaneously. Moreover, a candidate in a by-election may obtain an advance on the reimbursement of election expenses, subject to the same conditions as those applicable during a general election.

The Election Act and the Act respecting elections and referendums in municipalities are amended to require authorized parties to maintain a minimum number of members at all times.

Lastly, certain provisions of the Act to amend the Election Act to encourage and facilitate voting are clarified, in particular with regard to the revision of the list of electors and to voting at the office of the returning officer.



Chapter 5

AN ACT RESPECTING THE ELECTION PROCESS

[Assented to 20 May 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ELECTION ACT

1. Section 35 of the Election Act (R.S.Q., chapter E-3.3) is amended by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) of polling subdivisions comprising not more than 425 electors. However, a polling subdivision in which a residential facility described in section 180 is situated may exceed that figure by up to the number of electors registered on the permanent list of electors for the address of that facility; and

“(2) of electoral precincts comprising polling subdivisions served by the same voting place.”

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

“**51.1.** An authorized party must at all times have at least 100 members who are qualified electors and hold a valid membership card.

“**51.2.** Not later than 30 April each year, an authorized party must send to the Chief Electoral Officer a list showing the names and addresses of 100 members who meet the conditions set out in section 51.1.

The Chief Electoral Officer may take any necessary measures to verify the accuracy of the information provided under the first paragraph.”

3. Section 68 of the Act is amended by adding the following paragraph at the end:

“In addition, the Chief Electoral Officer must withdraw the authorization of a party which does not comply with section 51.1 and may withdraw the authorization of a party which does not provide the information required under section 51.2.”

4. Section 119 of the Act is replaced by the following section:

“**119.** Where the time fixed in section 113 or 117 expires during an election period, the deadline is deferred for 60 days.”

5. Section 120 of the Act is replaced by the following section:

“120. Where the time fixed in section 113 or 117 expires during the period in which a return of election expenses must be filed, the deadline is deferred for 120 days or to the 135th day after the polling date, whichever is later.”

6. The Act is amended by inserting the following section after section 120:

“120.1. Where the time fixed in section 432 or 434 expires during the period for filing the financial report provided for in section 113 or 117, the deadline is deferred for 60 days in the case of the report provided for in section 113 and for 30 days in the case of the report provided for in section 117.”

7. Section 121 of the Act is amended by replacing “and 120” by “, 120 and 120.1”.

8. Section 122 of the Act is amended by replacing “with a copy of each of the receipts issued for contributions received” in the second paragraph by “with the contribution slips that have not yet been sent to the Chief Electoral Officer”.

9. Section 126 of the Act is amended by inserting “the list of members of an authorized party referred to in section 51.2 and” after “except” in the first paragraph.

10. Section 132 of the Act is amended

(1) by striking out “As soon as the order instituting the election is issued,” at the beginning of the second paragraph;

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

“The main office must be in operation as soon as the order instituting the election is issued. The branch offices must be in operation at the time determined by the Chief Electoral Officer but not later than the twenty-first day before polling day.”

11. Section 212 of the Act is amended by inserting “, where the application to have a name struck off the list is filed under section 207 by an elector domiciled at the address for which that name is entered” after “192” in the first paragraph.

12. Section 241 of the Act is amended

(1) by replacing “on the back the signatures of two electors of the electoral division who know him” in subparagraph 3 of the first paragraph by “the person’s signature on the back”;

(2) by striking out the second paragraph.

13. Section 301.8 of the Act is amended by adding the following paragraph after the second paragraph:

“An elector temporarily living in a residential facility may vote at the facility provided a request to that effect is addressed to the returning officer within the time prescribed in the second paragraph and provided the elector is registered on the list of electors for the polling subdivision in which the elector is domiciled. If the elector is not domiciled in the electoral division in which the facility is located, sections 269 to 280 apply, with the necessary modifications.”

14. Section 301.13 of the Act is amended by inserting “is registered on the list of electors for the polling subdivision in which the facility is located and” after “elector who”.

15. Section 301.16 of the Act is amended by replacing the first paragraph by the following paragraph:

“301.16. The returning officer sets up as many mobile polling stations as necessary.”

16. Section 301.17 of the Act is amended by replacing “in which the facility is located” in paragraph 2 by “of the elector’s domicile”.

17. Section 301.19 of the Act is amended by adding the following paragraph at the end:

“Electors who act as informal caregivers of electors having the right to vote at their domicile may vote at that domicile. They must address a request to that effect to the returning officer within the time prescribed in subparagraph 1 of the first paragraph and be registered on the list of electors for the polling subdivision in which the domicile is located.”

18. Section 302 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “According to the criteria determined by the Chief Electoral Officer, the returning officer may establish more than one polling station for a polling subdivision.”;

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

“The returning officer shall establish more than one polling station in a polling subdivision that comprises more than 425 electors, unless that figure is exceeded due to the number of electors registered on the list of electors of a residential facility described in section 180.”;

(3) by striking out the third paragraph.

19. Section 308 of the Act is amended by replacing “officers assigned to the list of electors, members of the identity verification panel” by “officers assigned to the list of electors, identity verification panel chairs”.

20. Section 310.1 of the Act is replaced by the following section:

“310.1. For every polling station, the returning officer shall appoint, as officer assigned to the list of electors, the person recommended by the candidate of the authorized party whose candidate came third at the last election.”

21. Section 312 of the Act is amended by replacing “fourteenth” in the first paragraph by “seventeenth”.

22. Section 312.1 of the Act is amended

(1) by replacing “310 to 312” in the second paragraph by “310, 311 and 312”;

(2) by replacing “there is only one polling station” in the third paragraph by “there are three or fewer polling stations”;

(3) by adding the following sentence at the end of the third paragraph: “In such a case, sections 335.1 to 335.4 apply, with the necessary modifications.”

23. Section 315.1 of the Act is amended by replacing “The officers assigned to the list of electors shall have” by “The officer assigned to the list of electors shall have”.

24. Section 328 of the Act is amended by replacing “the officers” in the first paragraph by “the officer”.

25. Section 360 of the Act is amended by replacing the second paragraph by the following paragraph:

“Votes cast during the advance poll and votes cast by electors at the office of the returning officer for the electoral division of their domicile are counted at the place determined by the returning officer.”

26. Section 408 of the Act is amended by adding the following paragraph at the end:

“Section 406 applies to the official agent of a candidate, with the necessary modifications.”

27. Section 432 of the Act is amended by adding the following paragraph at the end:

“If the official agent has appointed deputies under section 408, the return must be accompanied by the deeds of appointment, including any changes made to them.”

28. Section 451 of the Act is amended by inserting “and, if applicable, in the third paragraph of that section,” after “426”.

29. Section 503 of the Act is amended by replacing the first paragraph by the following paragraph:

“**503.** The appointment of a returning officer shall be made after a public competition among the qualified electors domiciled in the electoral division concerned or in an electoral division determined by a directive of the Chief Electoral Officer, provided, in the latter case, that the person is able to carry out his duties in a satisfactory manner as if he were domiciled in the electoral division for which he is appointed.”

30. Section 504 of the Act is amended by adding the following sentence at the end: “A person may apply for one electoral division only.”

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

31. The Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is amended by inserting the following sections after section 399.1:

“**399.2.** An authorized party must at all times have a minimum number of members who are qualified electors and hold a valid membership card, which minimum number is set out in the third paragraph of section 397.

“**399.3.** Not later than 1 April each year, the party must send to the Chief Electoral Officer a list showing the names and addresses of party members who meet the conditions set out in section 399.2, in at least the number set out in the third paragraph of section 397.

The Chief Electoral Officer may take any necessary measures to verify the accuracy of the information provided under the first paragraph.”

32. Section 404 of the Act is amended by adding the following sentence at the end of the first paragraph: “In addition, the Chief Electoral Officer must withdraw the authorization of a party which does not comply with section 399.2

and may withdraw the authorization of a party which does not provide the information required under section 399.3.”

33. Section 659 of the Act is amended by inserting “the list of the members of an authorized party and any” before “personal information” in the second paragraph.

ACT TO AMEND THE ELECTION ACT TO ENCOURAGE AND FACILITATE VOTING

34. Section 13 of the Act to amend the Election Act to encourage and facilitate voting (2006, chapter 17), amended by section 85 of chapter 22 of the statutes of 2008, is again amended

(1) by adding the following paragraph at the end of section 206 of the Election Act that it enacts:

“The second paragraph does not apply to a request submitted to a special board of revisors.”;

(2) by replacing “unless the person is present” in the first paragraph of section 210 of the Election Act that it enacts by “except where the person is present,” by inserting “, where the request is submitted under section 205 by a person domiciled at the address appearing on the list opposite the name of the person” after “192” in that paragraph and by replacing “or the board” in that paragraph by “where the board”;

(3) by striking out “and include particulars about voting at the returning officer’s office” in the first paragraph of section 218 of the Election Act that it enacts;

(4) by replacing the second paragraph of section 218 of the Election Act that it enacts by the following paragraph:

“At the latest before the opening of the advance polling stations, the returning officer sends each candidate a list of the electors removed from the list of electors by a special board of revisors.”

35. Section 15 of the Act, amended by sections 38 to 41 of chapter 22 of the statutes of 2008, is again amended

(1) by replacing section 264 of the Election Act that it enacts by the following section:

264. Unless otherwise provided, sections 307, 312.1, 320 to 327, 329 to 332, 334 and 335.1 to 340 apply, with the necessary modifications, to voting by electors in the electoral division of their domicile.”;

(2) by replacing section 265 of the Election Act that it enacts by the following section:

“265. The members of the special board of revisors act as members of the identity verification panel. The chair of the special board of revisors acts as chair of the panel.”;

(3) by replacing the second paragraph of section 266 of the Election Act that it enacts by the following paragraph:

“Sections 342 to 354 apply, with the necessary modifications. However, the prohibition to engage in partisan publicity provided in section 352 does not apply to an office used by a candidate for election purposes that is situated near the main office or a branch office of a returning officer.”;

(4) by replacing section 269 of the Election Act that it enacts by the following section:

“269. Electors temporarily residing in an electoral division other than the electoral division of their domicile may vote at the returning officer’s main office or at one of the returning officer’s branch offices in the electoral division of their temporary place of residence.

The electors described in the first paragraph must, at the time of voting, provide a sworn written statement attesting that, to their knowledge, they will not be able to exercise their right to vote in the electoral division of their domicile on the scheduled voting days.”;

(5) by replacing section 270 of the Election Act that it enacts by the following section:

“270. Unless otherwise provided, sections 307, 312.1, 325 to 327, 329 to 332, 334 and 335.1 to 340 apply, with the necessary modifications, to voting by electors outside their electoral division.”;

(6) by repealing section 271 of the Election Act that it enacts;

(7) by inserting “of the elector’s temporary place of residence” after “revisors” in section 272 of the Election Act that it enacts;

(8) by repealing section 273 of the Election Act that it enacts;

(9) by replacing the second paragraph of section 276 of the Election Act that it enacts by the following paragraph:

“Sections 342, 344 to 347 and sections 349 to 354 apply, with the necessary modifications. However, the prohibition to engage in partisan publicity provided in section 352 does not apply to an office used by a candidate for election

purposes that is situated near the main office or a branch office of a returning officer.”;

(10) by repealing section 278 of the Election Act that it enacts.

36. Section 24 of the Act is amended by striking out “or has not registered to vote outside his electoral division at the returning officer’s office” in paragraph 3 of section 350 of the Election Act that it enacts.

REGULATION RESPECTING THE CONDITIONS OF EXERCISE OF THE DUTIES OF RETURNING OFFICER

37. Section 2 of the Regulation respecting the conditions of exercise of the duties of returning officer (R.R.Q., chapter E-3.3, r. 4) is amended by replacing paragraph 2 by the following paragraph:

“(2) be domiciled at all times in the electoral division of appointment or in an electoral division determined by a directive issued under section 503 of the Election Act;”.

FINAL PROVISIONS

38. This Act does not apply to an election in progress on 20 May 2011 or ordered within 60 days after that date.

39. Until the Nomination Regulation (1989, G.O. 2, 1569) is amended in accordance with section 550 of the Election Act, the Chief Electoral Officer may adapt the form provided in the regulation to reflect any amendments to section 241 of the Election Act.

40. This Act comes into force on 20 May 2011, except sections 13, 14 and 16, which come into force on 30 September 2012 unless the Government sets an earlier date for their coming into force.

2011, chapter 6

AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

Bill 5

Introduced by Mr. Raymond Bachand, Minister of Revenue

Introduced 4 May 2011

Passed in principle 11 May 2011

Passed 3 June 2011

Assented to 6 June 2011

Coming into force: 6 June 2011

Legislation amended:

Tax Administration Act (R.S.Q., chapter A-6.002)

Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1)

Mining Duties Act (R.S.Q., chapter D-15)

Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (R.S.Q., chapter F-3.1.2)

Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., chapter F-3.2.1)

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

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

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

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

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

Explanatory notes

This Act amends various legislation to, among other things, give effect to measures announced in the Budget Speeches delivered on 19 March 2009 and 30 March 2010 and in Information Bulletins published by the Ministère des Finances in 2009 and 2010.

It amends the Act constituting Capital régional et coopératif Desjardins to ensure the continuity of that investment entity, to make adjustments to the investment and capitalization standards governing it and to recognize certain investments made in partnership with the Caisse de dépôt et placement du Québec.

It amends the Mining Duties Act to revise the mining rights regime and make the functional currency rules applicable under that Act.

(Cont'd on next page)

Explanatory notes (Cont'd)

It amends the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi and the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) to modify the criteria for the purchase or redemption of shares issued by those investment entities and to make certain adjustments to the investment standards governing them.

It amends the Taxation Act to introduce, amend or abolish fiscal measures specific to Québec. More specifically the amendments deal with

- (1) expenses eligible for tax assistance for medically assisted procreation;
- (2) the non-taxation of transportation expenses of handicapped persons participating in certain assistance programs;
- (3) the power to suspend the advance payments of certain refundable tax credits;
- (4) the enhancement of the tax credit relating to the acquisition of shares issued by Capital régional et coopératif Desjardins, and adjustments to the tax credit in respect of a labour fund; and
- (5) the tax treatment applicable to the Agri-Québec program.

It amends the Act to facilitate the payment of support to ensure concordance with similar provisions in taxation matters.

It amends the Act respecting the Québec sales tax to increase the rate of the sales tax by 1% as of 1 January 2012.

It amends the Tax Administration Act to give effect to a harmonization measure announced in the Budget Speech delivered on 30 March 2010. The amendments deal with the allocation of an amount paid pursuant to an obligation under a fiscal law. The Tax Administration Act is also amended to clarify the rules applicable to an application for an extension of time after the filing of a late claim for tax incentives.

It further amends the Taxation Act to make amendments similar to those made to the Income Tax Act of Canada by Bill C-9 (Statutes of Canada, 2010, chapter 12), assented to on 12 July 2010, and by Bill C-47 (Statutes of Canada, 2010, chapter 25), assented to on 15 December 2010. The Act thus gives effect mainly to harmonization measures announced in the Budget Speech delivered on 30 March 2010. More specifically the amendments deal with

- (1) the transfer to a registered disability savings plan of an amount received from a registered retirement savings plan after the death of the annuitant;
- (2) the tax treatment of amounts paid by the government of a province into a registered education savings plan or a registered disability savings plan;
- (3) employee life and health trusts; and
- (4) the tax treatment of income from tax-free savings accounts.

It further amends the Act respecting the Québec sales tax to make amendments similar to those made to the Excise Tax Act by Bill C-9. The Act thus gives effect mainly to harmonization measures announced in Information Bulletin 2009-9 published on 22 December 2009 by the Ministère des Finances and in the Budget Speeches delivered on 19 March 2009 and 30 March 2010. More specifically the amendments deal with financial services, cosmetic services and network sellers.

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



Chapter 6

AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

[Assented to 6 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TAX ADMINISTRATION ACT

1. (1) Section 9.0.5 of the Tax Administration Act (R.S.Q., chapter A-6.002) is replaced by the following section:

“**9.0.5.** Subject to section 9.0.6, the provisions of this Act necessary to implement the International Fuel Tax Agreement, any agreement between the Government and a Mohawk community concerning the application of a fiscal law or an agreement entered into under section 9.0.1 apply with the necessary modifications.”

(2) Subsection 1 has effect from 1 April 2011.

2. (1) Section 9.0.6 of the Act is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“**9.0.6.** For the purposes of the International Fuel Tax Agreement and any agreement between the Government and a Mohawk community concerning the application of a fiscal law, the Government may make regulations to”.

(2) Subsection 1 has effect from 1 April 2011.

3. (1) The heading of Division IV of Chapter III of the Act is replaced by the following heading:

“ALLOCATIONS AND REFUNDS”.

(2) Subsection 1 has effect from 30 March 2010.

4. (1) The Act is amended by inserting the following section before section 30.1:

“**30.0.1.** If a payment is allocated to an amount that is or may become payable by a person under a fiscal law, the Minister may, on the written request of the person, allocate all or part of the payment to another amount that is or

may become payable under such a law and, if applicable, the following rules apply:

(a) the second allocation is deemed to have been made at the same time as that of the first allocation;

(b) the first allocation is deemed not to have been made to the extent of all or part of the payment that is used for the second allocation; and

(c) the payment is deemed not to have been made in respect of the amount that was or could have become payable by the person to the extent of all or part of the payment that is used for the second allocation.”

(2) Subsection 1 applies in respect of an application filed after 29 March 2010.

5. (1) Section 36 of the Act is amended by replacing “The Minister” by “Subject to section 36.0.1, the Minister”.

(2) Subsection 1 has effect from 23 March 2006.

6. (1) The Act is amended by inserting the following section after section 36:

“36.0.1. Section 36 does not apply in respect of the time limit for filing the prescribed form containing prescribed information provided for in sections 230.0.0.4.1 and 1029.8.0.0.1 of the Taxation Act (chapter I-3).

In the case described in the first paragraph of section 1029.6.0.1.2 of the Taxation Act, the Minister may, under section 36, extend the time limit for filing a prescribed form containing prescribed information and, if applicable, a copy of certain documents only if

(a) after the fifteenth day preceding the expiry of that time limit, the taxpayer obtained the certificate, qualification certificate or any other similar document the taxpayer is required to file with the Minister in accordance with any of Divisions II to II.6.15 of the Taxation Act; and

(b) the taxpayer filed the application for the certificate, qualification certificate or other document with the Minister or the body responsible for issuing the document after the expiry of the ninth month following the taxpayer’s filing-due date, within the meaning of section 1 of the Taxation Act, for the taxation year referred to in the first paragraph of section 1029.6.0.1.2 of that Act but before the expiry of the twelfth month following that filing-due date.”

(2) Subsection 1 applies in respect of an application to extend a time limit filed after 23 March 2006. However, if the taxpayer is required to file with the Minister of Revenue a certificate, a qualification certificate or any other similar

document that must be issued by a minister or a body, subsection 1 applies to a taxation year for which the time limit for filing the certificate, qualification certificate or document with the Minister of Revenue in accordance with any of Divisions II to II.6.15 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act expires after 30 June 2006.

7. (1) Section 36.1 of the Act is amended by adding the following paragraph after the second paragraph:

“The first paragraph does not apply in respect of a prescribed form, prescribed information or a document referred to in the first paragraph of section 230.0.0.4.1 or 1029.6.0.1.2 of the Taxation Act (chapter I-3) or in section 1029.8.0.0.1 of that Act and filed with the Minister after the expiry of the time limit provided for in any of those provisions to the extent that the time limit has not been extended in accordance with the second paragraph of section 1029.6.0.1.2 of the Taxation Act or the second paragraph of section 36.0.1.”

(2) Subsection 1 has effect from 23 March 2006.

8. (1) Section 69.0.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) for the purposes of the International Fuel Tax Agreement, be communicated to an authority that is a party to the Agreement, to the mandatory or designated agent of such an authority and to any person responsible for the implementation of the Agreement;”.

(2) Subsection 1 has effect from 1 April 2011.

9. (1) Section 93.1.8 of the Act is amended by inserting “736.3, 736.4,” after “716.0.1,” in the first paragraph.

(2) Subsection 1, when it inserts “736.3,” in section 93.1.8 of the Act, has effect from 1 January 2004 and, when it inserts “736.4,” in section 93.1.8 of the Act, has effect from 1 January 2010.

10. (1) Section 93.1.12 of the Act is amended by inserting “736.3, 736.4,” after “716.0.1,” in the first paragraph.

(2) Subsection 1, when it inserts “736.3,” in section 93.1.12 of the Act, has effect from 1 January 2004 and, when it inserts “736.4,” in section 93.1.12 of the Act, has effect from 1 January 2010.

ACT CONSTITUTING CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS

11. (1) Section 8.1 of the Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1) is replaced by the following section:

“8.1. For the purposes of this Act, “capitalization period” means

(1) a period that is

(a) the period that begins on 1 July 2001 and ends on 31 December 2001,

(b) the period that begins on 1 January 2002 and ends on 28 February 2003,

(c) the period that begins on 1 March 2003 and ends on 29 February 2004,

(d) the period that begins on 31 March 2004 and ends on 28 February 2005,

(e) the period that begins on 1 March 2005 and ends on 28 February 2006,
or

(f) the period that begins on 24 March 2006 and ends on 28 February 2007;
or

(2) a period that begins on 1 March of a year subsequent to 2006 and ends on the last day of February of the following year.”

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

12. (1) Section 10 of the Act is replaced by the following section:

“10. The total amount of the subscription for the issued and outstanding shares and fractional shares of the Société may not exceed, at the end of a capitalization period described in paragraph 1 of section 8.1, the amount provided for in Schedule 1 in respect of that capitalization period.

The total amount of the subscription for the shares and fractional shares of the Société issued during a capitalization period described in paragraph 2 of section 8.1 may not exceed

(1) \$100,000,000, if the capitalization period is the period that ends on 29 February 2008;

(2) either of the following amounts, if the capitalization period begins after 29 February 2008:

(a) \$150,000,000, if the total amount of the subscription for the issued and outstanding shares and fractional shares of the Société is less than \$1,250,000,000 at the end of any earlier capitalization period, and

(b) the lesser of \$150,000,000 and the amount referred to in the third paragraph, in any other case.

The amount referred to in subparagraph *b* of subparagraph 2 of the second paragraph corresponds to the reduction in the total amount of the subscription for the issued and outstanding shares and fractional shares of the Société that is attributable to the aggregate of the shares and fractional shares that were redeemed or purchased by agreement by the Société during the preceding capitalization period.”

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

13. (1) Section 19 of the Act is amended

(1) by replacing subparagraph 2 of the fifth paragraph by the following subparagraph:

“(2) investments made by the Société otherwise than as first purchaser for the acquisition of securities issued by an eligible entity;”;

(2) by replacing subparagraph 7 of the fifth paragraph by the following subparagraph:

“(7) investments made by the Société in the period beginning on 22 April 2005 and ending on 23 March 2011 in a local venture capital fund established and managed in Québec or in a local fund recognized by the Minister of Finance, provided that the investments are made with the expectation that the local fund invest an amount at least equal to 150% of the aggregate of the sums received from the Société, the Fonds de solidarité des travailleurs du Québec (F.T.Q.) and Fondation, le Fonds de développement et l’emploi, in Québec partnerships or legal persons pursuing economic objectives and whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000 and the investments are not already taken into account as eligible investments for the purposes of the second paragraph;”;

(3) by adding the following subparagraph after subparagraph 8 of the fifth paragraph:

“(9) investments made by the Société after 30 March 2010 in Capital Croissance PME s.e.c.”;

(4) by replacing “subparagraph 7 or 8” in the seventh paragraph by “any of subparagraphs 7 to 9”;

(5) by adding the following subparagraph after subparagraph 5 of the ninth paragraph:

“(6) if the particular fiscal year ends before 1 January 2012, the portion of the investments described in subparagraph 8 of that paragraph that, taking into account the participation of the Société in FIER Partenaires, s.e.c., is dedicated

to the creation of seed investment funds after 21 September 2006 is deemed to be increased by 50%.”;

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

“(1.1) a portion of the eligible investments described in subparagraph 6 of the fifth paragraph that are made in a corporation acting as an investment fund is considered, in the proportion determined by the Minister of Finance, to have been made in entities situated in the resource regions of Québec referred to in Schedule 2 if, in the opinion of the Minister, the concentration of that corporation’s capital in those resource regions is satisfactory;”;

(7) by replacing subparagraph 2 of the tenth paragraph by the following subparagraph:

“(2) the eligible investments described in subparagraph 6 of the fifth paragraph that are made in a corporation or legal person are considered to have been made in entities situated in the resource regions of Québec referred to in Schedule 2 if, in the opinion of the Minister of Finance, the investments have an impact on the economic activity of those regions;”;

(8) by adding the following subparagraph after subparagraph 4 of the tenth paragraph:

“(5) a portion representing 35% of the eligible investments described in subparagraph 9 of the fifth paragraph is considered to have been made in entities situated in the resource regions of Québec referred to in Schedule 2.”

(2) Paragraph 1 of subsection 1 applies in respect of an investment made after 9 November 2007.

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

(4) Paragraphs 3, 4 and 6 to 8 of subsection 1 apply in respect of an investment made after 30 March 2010.

(5) Paragraph 5 of subsection 1 has effect from 22 September 2006.

14. (1) Schedule 1 to the Act is amended by striking out the following:

“— \$875,000,000 on 29 February 2008;

— \$1,025,000,000 on 28 February 2009;

— \$1,175,000,000 on 28 February 2010;

— \$1,325,000,000 on 28 February 2011.”

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

MINING DUTIES ACT

15. The title of the Mining Duties Act (R.S.Q., chapter D-15) is replaced by the following title:

“MINING TAX ACT”.

16. (1) Section 1 of the Act is amended

(1) by striking out the definitions of “mineral deposit” and “mine development”;

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

““post-production development” means all work in respect of which expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.13 are incurred;

““pre-production development” means all work in respect of which expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.11 are incurred;”;

(3) by replacing “accessoires d’un bien visé dans les paragraphes 1^o ou 2^o” in paragraph 3 of the definition of “bien de service” in the French text by “accessoire d’un bien visé à l’un des paragraphes 1^o et 2^o”;

(4) by striking out “4,” in paragraph 9 of the definition of “processing asset”;

(5) by replacing “he owns” in the definition of “operator” by “the person or partnership owns”;

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

““eligible operator” for a fiscal year means an operator that

(1) is not developing any mineral substance in reasonable commercial quantities at the end of the fiscal year; and

(2) during the fiscal year, is not associated with an entity that develops a mineral substance in reasonable commercial quantities in the fiscal year;”;

(7) by replacing the portion of the definition of “mining operation” before paragraph 1 by the following:

““mining operation” means all work related to the various phases of mineral development, namely exploration, pre-production development, post-production

development, the reclamation or rehabilitation of land situated in Québec, the extraction, processing, transportation, handling, storage and marketing of a mineral substance extracted from Québec soil, until its alienation or its use by the operator, and the processing of mine tailings from Québec, but does not include work”;

(8) by replacing the definition of “exploration” by the following definition:

““exploration” means all work in respect of which expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.9 are incurred;”;

(9) by replacing the definition of “amalgamation” by the following definition:

““amalgamation” means a merger of two or more legal persons (in this section referred to as “predecessor legal persons”) which are replaced to form one legal person (in this section referred to as the “new legal person”), with the following consequences:

(1) all the property belonging to the predecessor legal persons immediately before the merger, except an amount receivable from a predecessor legal person or a share of the capital stock of such a legal person, becomes the property of the new legal person;

(2) all the undertakings of the predecessor legal persons immediately before the merger, except an amount payable to a predecessor legal person, become the undertakings of the new legal person; and

(3) all shareholders who owned a share of the capital stock of a predecessor legal person immediately before the merger, except the predecessor legal persons themselves, receive a share of the capital stock of the new legal person;”;

(10) by striking out the definition of “orebody”;

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

““Far North” means the territory of Québec north of 55°00' north latitude;”;

(12) by replacing the definitions of “mine” and “northern mine” by the following definitions:

““mine” means a place situated in Québec whose purpose is the extraction of mineral substances;

““northern mine” means a mine, within the meaning assigned to that expression by this section on 30 March 2010, situated north of 55°00' north latitude;”;

(13) by striking out the definition of “mineral deposit evaluation”;

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

““gemstone” means a diamond, emerald, ruby or sapphire;

““Near North” means the territory of Québec between 50°30' north latitude and 55°00' north latitude and bounded on the east by the Grenville Front and the part of the territory of the Lower North Shore situated between 59°00' west longitude and 66°00' west longitude;

““Northern Québec” means the territory of Québec formed by the Near North and the Far North;”;

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

““tax rate” applicable to an operator for a fiscal year means the rate determined for the fiscal year by the formula

$A + B + C + D.$ ”;

(16) by adding the following paragraphs:

“For the purposes of the definition of “amalgamation” in the first paragraph,

(1) the acquisition of property of one legal person by another legal person or the distribution of property of a legal person being wound up to another legal person does not result in an amalgamation; and

(2) for the purposes of paragraph 3 of that definition, when there is a merger of a legal person and one or more of its wholly-controlled subsidiaries or of two or more legal persons each of which is a wholly-controlled subsidiary of the same legal person, any share of the capital stock of a predecessor legal person owned by a shareholder, except a predecessor legal person, immediately before the merger that was not cancelled on the merger is deemed to be a share of the capital stock of the new legal person received by the shareholder as a result of the merger in consideration for the disposition of a share of the capital stock of the predecessor legal person.

For the purposes of subparagraph 2 of the second paragraph, a “wholly-controlled subsidiary” of a particular person means a legal person all of the issued and outstanding shares of the capital stock of which are owned

(1) by the particular person;

(2) by a legal person that is a wholly-controlled subsidiary of the particular person; or

(3) by two or more persons each of which is a person described in paragraph 1 or 2.

In the formula in the definition of “tax rate” in the first paragraph,

(1) A is the rate obtained by multiplying 12% by the proportion that the number of days in the fiscal year that precede 31 March 2010 is of the number of days in the fiscal year;

(2) B is the rate obtained by multiplying 14% by the proportion that the number of days in the fiscal year that follow 30 March 2010 and precede 1 January 2011 is of the number of days in the fiscal year;

(3) C is the rate obtained by multiplying 15% by the proportion that the number of days in the fiscal year that follow 31 December 2010 and precede 1 January 2012 is of the number of days in the fiscal year; and

(4) D is the rate obtained by multiplying 16% by the proportion that the number of days in the fiscal year that follow 31 December 2011 is of the number of days in the fiscal year.”

(2) Subsection 1 has effect from 31 March 2010.

17. (1) Sections 3 and 4 of the Act are repealed.

(2) Subsection 1 has effect from 31 March 2010.

18. (1) The Act is amended by inserting the following after section 4:

“**4.1.** For the purposes of this Act, an operator that is a legal person is associated, in a fiscal year, with one or more entities that are legal persons if, at a particular time in that fiscal year, they are associated with each other within the meaning of Chapter IX of Title II of Book I of Part I of the Taxation Act (chapter I-3).

In addition, for the purpose of determining if an operator is associated with an entity in a fiscal year, the first paragraph is to be applied taking into account the following rules:

(1) an individual is deemed to be a legal person all of the voting shares of the capital stock of which are owned by the individual at the particular time;

(2) a partnership is deemed to be a legal person whose fiscal year corresponds to that of the partnership and all of the voting shares of the capital stock of which are owned by each member of the partnership, at the particular time, in the proportion that the member’s share of the income or loss of the partnership

for the fiscal year that includes the particular time is of the income or loss of the partnership for the fiscal year, assuming, if the income and loss of the partnership for that fiscal year are nil, that the income of the partnership for the fiscal year is equal to \$1,000,000; and

(3) a trust is deemed to be a legal person all of the voting shares of the capital stock of which,

(a) in the case of a testamentary trust under which one or more beneficiaries are entitled to receive all of the income of the trust that arose before the date of death of one or the last surviving of those beneficiaries (in this subparagraph 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,

i. are owned at the particular 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 the particular time occurs before the distribution date, or

ii. are owned at the particular time by such a beneficiary in a 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 i does not apply and the particular time occurs before the distribution date;

(b) if a beneficiary’s share of the accumulating income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, are owned at the particular time by the beneficiary, unless subparagraph *a* applies and the particular time occurs before the distribution date,

(c) in any case in which subparagraph *b* does not apply, are owned at the particular time by the beneficiary in a 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 *a* applies and the particular time occurs before the distribution date, and

(d) in the case of a trust referred to in section 467 of the Taxation Act, are owned at the particular 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.

“4.2. For the purposes of this Act, if it may reasonably be considered that one of the main reasons for the separate existence of two or more entities in a fiscal year is to cause a person or partnership to qualify as an eligible operator for that fiscal year, those entities are deemed to be associated with each other in the fiscal year.

“4.3. For the purposes of, and unless otherwise provided in, this Act, if an amount or number is to be determined or calculated by an algebraic formula and if, but for this section, the amount or number determined or calculated would be less than zero, it is deemed to be nil.

“CHAPTER I.1

“USE OF CANADIAN CURRENCY OR FUNCTIONAL CURRENCY

“4.4. In this chapter,

“Canadian currency year” of an operator means a fiscal year that precedes the first functional currency year of the operator;

“elected functional currency” of an operator means the currency of a country other than Canada that is the elected functional currency of the operator, within the meaning of section 21.4.16 of the Taxation Act (chapter I-3), for the purposes of Chapter V.3 of Title II of Book I of Part I of that Act;

“functional currency year” of an operator means a fiscal year in respect of which the rules set out in section 4.7 apply to the operator;

“Québec mining results” of an operator for a fiscal year means

(1) the amount of the operator’s annual profit or loss, as the case may be, for the fiscal year under this Act;

(2) the amount of duties payable by the operator in respect of the fiscal year under this Act;

(3) the amount of duties refundable to the operator in respect of the fiscal year under this Act; and

(4) any amount that is relevant in computing the amounts described in paragraphs 1 to 3 in respect of the fiscal year of the operator;

“relevant spot rate” for a particular day means, in respect of a conversion of an amount from a particular currency to another currency,

(1) 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 2 of section 4.5 and paragraph 3 of section 4.7, any other rate of exchange that is acceptable to the Minister; and

(2) 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 2 of section 4.5 and paragraph 3 of section 4.7, any other rate of exchange that is acceptable to the Minister;

“reversionary year” of an operator means a fiscal year that begins after the last functional currency year of the operator;

“reporting currency” of an operator for a fiscal year, and at any time in the fiscal year, means the currency in which the operator’s Québec mining results for the fiscal year are to be computed.

“4.5. Unless otherwise provided in this chapter, the following rules apply in computing the Québec mining results of an operator for a fiscal year:

(1) Canadian currency is to be used; and

(2) any amount that is relevant in computing those Québec mining results and that is expressed in a currency other than Canadian currency is to be converted to an amount expressed in Canadian currency using the relevant spot rate for the day on which the amount arose.

“4.6. The rules provided in section 4.7 apply to an operator that is a legal person in respect of a particular fiscal year if section 21.4.19 of the Taxation Act (chapter I-3) applies to the operator in respect of its taxation year for the purposes of the Taxation Act that corresponds to the particular fiscal year.

“4.7. The rules to which section 4.6 refers and that apply to an operator in respect of a particular fiscal year are the following:

(1) the operator’s elected functional currency is to be used for the purpose of computing the operator’s Québec mining results for the particular fiscal year;

(2) unless the context requires otherwise, each reference in this Act or the regulations 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 operator and the particular fiscal year, to be read as a reference to that amount expressed in the operator’s elected functional currency using the relevant spot rate for the first day of the particular fiscal year; and

(3) any amount that is relevant in computing the operator’s Québec mining results for the particular fiscal year and that is expressed in a currency other than the operator’s elected functional currency is to be converted to an amount expressed in the operator’s elected functional currency using the relevant spot rate for the day on which the amount arose.

“4.8. For the purpose of applying this Act to an operator for a functional currency year of the operator (in this section referred to as the “particular fiscal year”), the following amounts are to be converted from Canadian currency to the operator’s elected functional currency using the relevant spot rate for the last day of the operator’s last Canadian currency year:

(1) the capital cost to the operator of a property that was acquired in a Canadian currency year of the operator;

(2) any amount that

(a) relates to the undepreciated capital cost of the operator’s property of a class within the meaning of section 9, the operator’s cumulative exploration, mineral deposit evaluation and mine development expenses within the meaning of section 16.1, the operator’s cumulative exploration expenses in respect of expenses incurred after 30 March 2010 within the meaning of section 16.9, the operator’s cumulative pre-production development expenses in respect of expenses incurred after 30 March 2010 within the meaning of section 16.11, the operator’s cumulative post-production development expenses in respect of a mine within the meaning of section 16.13, the operator’s cumulative exploration expenses in respect of expenses incurred before 31 March 2010 within the meaning of section 19.2, and the cumulative expenses relating to a Northern mine within the meaning of section 26.2 (each of which is in this paragraph referred to as a “pool amount”), and

(b) was added or deducted in computing a pool amount of the operator in respect of a Canadian currency year of the operator; and

(3) any other amount determined under this Act for or in respect of a Canadian currency year of the operator that is relevant in computing the Québec mining results of the operator for the particular fiscal year.

“4.9. Despite sections 4.7 and 4.8, for the purposes of this Act in respect of a functional currency year (in this section referred to as the “particular fiscal year”) of an operator, the following rules apply:

(1) for the purpose of computing the payments that the operator is required to make in relation to the particular fiscal year under paragraph 1 of section 46,

(a) each estimated amount described in subparagraph *a* of that paragraph 1 that is payable by the operator for the particular fiscal year is to be determined by converting that amount, as determined in the operator’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,

(b) the operator’s first basic provisional account referred to in subparagraph *a* of that paragraph 1 for the particular fiscal year is to be determined, if the particular fiscal year is the operator’s first functional currency year, without

reference to this chapter and, in any other case, as if the duties payable by the operator for the operator's functional currency year (in this subparagraph referred to as the "first base year") preceding the particular fiscal year were equal to the total of

i. the aggregate of the payments that the operator is required to make under that paragraph 1, determined in accordance with this subparagraph *b* or with subparagraph *a* or *c*, as the case may be, in respect of the first base year, and

ii. the remainder of the duties payable by the operator under paragraph 2 of section 46, determined in accordance with paragraph 2, in respect of the first base year;

(*c*) the operator's second basic provisional account described in subparagraph *b* of paragraph 1 of section 46 for the particular fiscal year is to be determined, if the particular fiscal year is the operator's first functional currency year or the operator's fiscal year that follows the operator's first functional currency year, without reference to this chapter and, in any other case, as if the duties payable by the operator for the operator'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

i. the aggregate of the payments that the operator is required to make under that paragraph 1, determined in accordance with this subparagraph *c* or with subparagraph *a* or *b*, as the case may be, in respect of the second base year, and

ii. the remainder of the duties payable by the operator under paragraph 2 of section 46, determined in accordance with paragraph 2, in respect of the second base year, and

(*d*) those payments must correspond to the payments based on the method described in paragraph 1 of section 46 that is referred to in section 52 in respect of the operator in relation to the particular fiscal year;

(2) the remainder of the duties payable by the operator for the particular fiscal year under paragraph 2 of section 46 is equal to the amount obtained by converting to Canadian currency, using the relevant spot rate for the day that is the last day of the period ending two months after the end of the particular fiscal year, the amount by which the duties payable by the operator under this Act for the particular fiscal year, expressed in the operator'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 operator is required to make in relation to this Act in respect of the particular fiscal year, determined in accordance with paragraph 1 of section 46, with reference to subparagraph *a*, *b* or *c*, as the case may be, of paragraph 1, to the operator's elected functional currency using the relevant spot rate for the day on or before which the payment is required to be made;

(3) for the purpose of computing an amount payable in respect of the duties that are payable by the operator for the particular fiscal year under this Act, other than the duties themselves, those duties are deemed to be equal to the total of

(a) the aggregate of the payments that the operator is required to make under paragraph 1 of section 46, determined in accordance with subparagraph *a*, *b* or *c*, as the case may be, of paragraph 1, in respect of the particular fiscal year, and

(b) the remainder of the duties payable by the operator under paragraph 2 of section 46, determined in accordance with paragraph 2, in respect of the particular fiscal year;

(4) in relation to an amount that the operator may claim as a refundable duties credit for losses under section 32 for the particular fiscal year, the amount, determined in the operator's elected functional currency, is to be converted to Canadian currency using the relevant spot rate for the day that is the last day of the period ending two months after the end of the particular fiscal year; and

(5) any amount payable by the operator for the particular fiscal year under this Act is to be paid in Canadian currency.

“4.10. For the purpose of applying this Act to an operator's reversionary year, section 4.8 is to be read as if

(1) “Canadian currency year” was replaced by “functional currency year” in

(a) the portion before paragraph 1,

(b) paragraph 1,

(c) subparagraph *b* of paragraph 2, and

(d) paragraph 3; and

(2) “functional currency year”, “Canadian currency” and “the operator's elected functional currency” in the portion before paragraph 1 were replaced, respectively, by “reversionary year”, “the operator's elected functional currency” and “Canadian currency”.

“4.11. If a winding-up described in section 556 of the Taxation Act (chapter I-3) 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 reporting currencies at the particular time, the following rules apply for the purpose of computing the subsidiary's Québec mining results for its fiscal years that end after the particular time:

(1) if the subsidiary's reporting currency is Canadian currency,

(a) despite section 4.6, section 4.7 is deemed to apply to the subsidiary in respect of its fiscal year that includes the particular time and each of its subsequent fiscal years,

(b) the subsidiary is deemed to have as its elected functional currency the parent's reporting currency, and

(c) if the subsidiary's fiscal 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

(2) if neither the subsidiary's reporting currency nor the parent's reporting currency is Canadian currency,

(a) the subsidiary's first reversionary year is deemed to end at the given time that is immediately after the time at which it began,

(b) a new fiscal year of the subsidiary is deemed to begin immediately after the given time,

(c) despite section 4.6, section 4.7 is deemed to apply to the subsidiary in respect of its fiscal year that includes the particular time and each of its subsequent fiscal years, and

(d) the subsidiary is deemed to have as its elected functional currency the parent's reporting currency.

4.12. If, in respect of an amalgamation, a predecessor legal person has a reporting currency for its last fiscal year that is different from the reporting currency of the new legal person for its first fiscal year, paragraphs 1 and 2 of section 4.11 apply, for the purpose of computing the predecessor legal person's Québec mining results for its last fiscal year, as if the reporting currencies referred to in those paragraphs were the reporting currencies referred to in this section and as if

(1) "subsidiary" was replaced wherever it appears by "predecessor legal person" in

(a) the portion of that paragraph 1 before subparagraph *c*,

(b) that paragraph 2;

(2) "the subsidiary's fiscal year that includes the particular time" in subparagraph *c* of that paragraph 1 was replaced by "the predecessor legal person's last fiscal year";

(3) "parent's" was replaced by "new legal person's" in

- (a) subparagraph *b* of that paragraph 1,
- (b) the portion of that paragraph 2 before subparagraph *a*, and
- (c) subparagraph *d* of that paragraph 2; and
- (4) “its fiscal year that includes the particular time and each of its subsequent fiscal years” was replaced by “its last fiscal year” in
 - (a) subparagraph *a* of that paragraph 1, and
 - (b) subparagraph *c* of that paragraph 2.

“4.13. If, for the purposes of the Taxation Act (chapter I-3), the Québec tax results, within the meaning of that Act, of a legal person for a taxation year are to be computed using either the particular currency or a given currency because of the first or second paragraph of section 21.4.33 of that Act, the Québec mining results of the legal person are to be determined in that particular currency or that given currency, as the case may be, for the fiscal year that corresponds to that taxation year.”

(2) Subsection 1, when it enacts sections 4.1 to 4.3 of the Act, has effect from 31 March 2010.

(3) Subsection 1, when it enacts Chapter I.1 of the Act, applies to a fiscal year in respect of which the time limit prescribed in the first paragraph of section 36 of the Act expires after 19 March 2009. However, when section 4.8 of the Act applies to a fiscal year that ends before 31 March 2010, it is to be read as if subparagraph *a* of paragraph 2 was replaced by the following subparagraph:

“(a) relates to the undepreciated capital cost of the operator’s property of a class within the meaning of section 9, the operator’s cumulative exploration, mineral deposit evaluation and mine development expenses within the meaning of section 16.1, the operator’s cumulative exploration expenses within the meaning of section 19.2, and the cumulative expenses relating to a Northern mine within the meaning of section 26.2 (each of which is in this paragraph referred to as a “pool amount”), and”.

19. (1) Section 6 of the Act is amended, in the portion of the first paragraph before subparagraph 1,

- (1) by replacing “to section 6.1” by “to sections 6.1 and 6.2”;
- (2) by replacing “the annual output of an operator” by “an operator’s annual output from a mine”.

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

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

“6.2. For the purpose of determining the gross value of the annual output of an operator for a fiscal year, the value of the mineral substances from a mine that are gemstones corresponds to the gross value of the annual output of the gemstones, to be determined according to the following rules:

(1) the gross value of the annual output of the gemstones is determined at the mine site based on their value before they are cut or polished and, for that purpose, the operator must sort and clean them to facilitate their valuation;

(2) the gross value of the annual output of the gemstones is determined, on the basis of the criterion set out in subparagraph 1, by both the operator and a valuator mandated by the Minister for that purpose; and

(3) the gross value of the annual output of the gemstones corresponds,

(a) if the operator and the Minister agree on the value, to the amount which they have agreed on, or

(b) if the rules set out in subparagraph 1 are not complied with or if the operator and the Minister do not agree on the value, to the maximum value that could be obtained as consideration for the alienation of the gemstones on the open market after they are sorted into market assortments.

Despite the first paragraph, if particular gemstones from the mine have not been mixed with other gemstones, if the operator alienates the particular gemstones in a fiscal year in favour of a person to whom the operator is not related within the meaning of Chapter IV of Title II of Book I of Part I of the Taxation Act (chapter I-3) at the time of the alienation, and if the alienation occurs in the same fiscal year as the fiscal year in which the gross value of the annual output of the gemstones was determined in accordance with the first paragraph, their gross value is deemed to correspond to the amount received or receivable as consideration for that alienation.

The operator is bound to reimburse the Minister for the fees paid by the Minister as consideration for the services rendered by the valuator mandated by the Minister to determine the gross value of the annual output of the gemstones.”

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

21. (1) Sections 8 and 8.0.0.1 of the Act are replaced by the following sections:

“8. Subject to section 8.0.1, the annual profit of an operator for a fiscal year that begins after 30 March 2010 is equal to the amount determined by the formula

A – B.

In the formula in the first paragraph,

(1) A is the aggregate of

(a) the total of all amounts each of which is the annual earnings, as determined according to the rules set out in the third and fourth paragraphs, of the operator for that fiscal year in respect of each mine it operates in that fiscal year, and

(b) an amount, other than government assistance, received or receivable by the operator in the fiscal year from a person or partnership, because of an expense incurred by the operator for a particular fiscal year and that is an expense deducted in computing annual profit for the particular fiscal year or an expense taken into account for the particular fiscal year, for the purposes of subparagraph *b* of subparagraph 1 of the second paragraph of section 16.1 or subparagraph *a* of subparagraph 1 of the second paragraph of section 16.9 or 16.11; and

(2) B is the aggregate of

(a) the total of all amounts each of which is an expense incurred by the operator, for the fiscal year, for scientific research and experimental development, within the meaning of section 1 of the Taxation Act (chapter I-3) carried out in Canada, to the extent that the expense may be considered to relate to the operator's mining operation,

(b) the total of all amounts each of which is a gift made by the operator in the fiscal year, to the extent that the gift is referred to in section 710 of the Taxation Act, if that section is read without reference to subparagraphs vi to viii of paragraph *a*, and provided that the total of the gifts does not exceed 10% of the total referred to in subparagraph *a* of subparagraph 1,

(c) subject to section 16, the amount deducted by the operator, for the fiscal year, as an exploration, mineral deposit evaluation and mine development allowance in respect of expenses incurred before 31 March 2010,

(d) subject to sections 16.7 and 16.8, the amount deducted by the operator, for the fiscal year, as an exploration allowance in respect of expenses incurred after 30 March 2010,

(e) the total of all amounts each of which is a general administrative expense incurred by the operator in the fiscal year, in relation to exploration work,

(f) subject to section 16.10, the amount deducted by the operator, for the fiscal year, as a pre-production development allowance in respect of expenses incurred after 30 March 2010, and

(g) subject to section 19.1, the amount deducted by the operator, for the fiscal year, as an additional exploration allowance in respect of expenses incurred before 31 March 2010.

For the purposes of subparagraph *a* of subparagraph 1 of the second paragraph, the annual earnings of the operator for a fiscal year in respect of each mine it operates in that fiscal year is equal to the amount determined by the formula

$C - D$.

In the formula in the third paragraph,

(1) C is the aggregate of

(a) the portion of the gross value of the operator's annual output for the fiscal year that is reasonably attributable to the operation of the mine,

(b) if, for the purpose of determining the gross value of the operator's annual output for the fiscal year, the Minister authorizes under section 6.1 the use of a method for the fiscal year that differs from the method used by the operator for the preceding fiscal year, the amount, if any, by which the amount that would be the portion of the gross value of annual output for the preceding fiscal year that is reasonably attributable to the operation of the mine if that value had been determined according to the method used by the operator to determine the gross value of annual output for the fiscal year, exceeds the amount that is the portion of the gross value of annual output for the preceding fiscal year that is reasonably attributable to the operation of the mine,

(c) if particular gemstones from the mine have not been mixed with other gemstones, if the operator alienates those particular gemstones in the fiscal year in favour of a person to whom the operator is not related, within the meaning of Chapter IV of Title II of Book I of Part I of the Taxation Act, at the time of the alienation and if the value of the particular gemstones was taken into consideration in determining the gross value of the operator's annual output for a preceding fiscal year, the amount, if any, by which the amount received or receivable as consideration for that alienation exceeds the value taken into consideration,

(d) an amount, other than government assistance, received or receivable by the operator in the fiscal year, from a person or partnership, because of an expense incurred by the operator in respect of the mine for a particular fiscal year that is an expense deducted in computing the operator's annual earnings in respect of the mine for the particular fiscal year or an expense taken into account for the particular fiscal year, for the purposes of subparagraph *a* of subparagraph 1 of the second paragraph of section 16.13,

(e) the amount determined in accordance with section 10.2 or 10.3 for the fiscal year that is reasonably attributable to the operation of the mine,

(f) the lesser of the operator's cumulative contributions account at the end of the fiscal year relating to the mine and the aggregate of all amounts each of which is an amount that relates to the reclamation of land that is or was used for the operation of the mine, and that is included, under paragraph *z* or *z.1* of section 87 of the Taxation Act, in computing the operator's income for the fiscal year for the purposes of that Act, in respect of an environmental trust under which the operator is a beneficiary,

(g) any amount included, under paragraph *w* of section 87 of the Taxation Act, in computing the operator's income for the fiscal year for the purposes of that Act, in relation to an amount that the operator is deemed to have paid to the Minister of Revenue under sections 1029.8.36.168, 1029.8.36.170, 1029.8.36.171.1, 1029.8.36.171.2 and 1029.8.36.173 of that Act and that is reasonably attributable to the operation of the mine,

(h) if the operator is a partnership, any amount included, under paragraph *w* of section 87 of the Taxation Act because of sections 87.3 and 87.3.1 of that Act, in computing the operator's income for the fiscal year for the purposes of that Act, in relation to an amount that a legal person that is a partner of the operator is deemed to have paid to the Minister of Revenue under section 1029.8.36.169 or 1029.8.36.171 of that Act and that is reasonably attributable to the operation of the mine, and

(i) if the operator is a partnership, any amount included, under paragraph *w* of section 87 of the Taxation Act because of section 87.3 of that Act, in computing the operator's income for the fiscal year for the purposes of that Act, in relation to an amount that a legal person that is a partner of the operator is deemed to have paid to the Minister of Revenue under sections 1029.8.36.174 and 1029.8.36.175 of that Act and that is reasonably attributable to the operation of the mine; and

(2) D is the aggregate of

(a) the total of all expenses each of which is an expense, other than an expense referred to in subparagraph *e* of subparagraph 2 of the second paragraph, incurred by the operator in respect of the mine, for the fiscal year, to the extent that the expense was incurred to realize the portion of the gross value of the operator's annual output that is reasonably attributable to the operation of the mine and provided that the expense relates directly thereto,

(b) subject to sections 10 and 10.1.1, the amount deducted by the operator, for the fiscal year, as a depreciation allowance that is reasonably attributable to the operation of the mine,

(c) the amount that the operator is required to deduct, for the fiscal year, in respect of the mine as a post-production development allowance in accordance with the first paragraph of section 16.12,

(d) subject to section 21, the amount deducted by the operator, for the fiscal year, in respect of the mine as a processing allowance,

(e) subject to section 26.0.1, the amount deducted by the operator, for the fiscal year, as an additional depreciation allowance that is reasonably attributable to the operation of the mine,

(f) the amount determined in accordance with section 10.4 or 10.5, for the fiscal year, that is reasonably attributable to the operation of the mine,

(g) subject to section 26.1, the amount deducted by the operator, for the fiscal year, as an additional allowance for a northern mine that is reasonably attributable to the operation of the mine,

(h) subject to section 26.4, the amount deducted by the operator, for the fiscal year, in respect of the mine as an additional allowance for a mine situated in Northern Québec,

(i) the aggregate of all amounts each of which is an amount paid by the operator for the reclamation of land that is or was used for the operation of the mine, and deductible under paragraph *r* or *s* of section 157 of the Taxation Act in computing the operator's income for the fiscal year for the purposes of that Act, in respect of an environmental trust under which the operator is a beneficiary,

(j) if, for the purpose of determining the gross value of the operator's annual output for a fiscal year, the Minister authorizes under section 6.1 the use of a method for the fiscal year that differs from the method used by the operator for the preceding fiscal year, the amount, if any, by which the amount that is the portion of the gross value of the operator's annual output for the preceding fiscal year that is reasonably attributable to the operation of the mine exceeds the amount that would be the portion of the gross value of the operator's annual output for the preceding fiscal year that is reasonably attributable to the operation of the mine if that value had been determined using the method used by the operator to determine the gross value of the annual output for the fiscal year, and

(k) if particular gemstones from the mine have not been mixed with other gemstones, if the operator alienates those particular gemstones in the fiscal year in favour of a person to whom the operator is not related, within the meaning of Chapter IV of Title II of Book I of Part I of the Taxation Act, at the time of the alienation and if the value of those particular gemstones was taken into consideration in determining the gross value of the operator's annual output for a preceding fiscal year, the amount, if any, by which the value thus taken into consideration exceeds the amount received or receivable as consideration for that alienation.

For the purpose of computing the annual profit of an eligible operator for a fiscal year that begins after 30 March 2010, the following rules apply:

(1) the operator is deemed, for that fiscal year, to operate only one mine;

(2) subparagraph *a* of subparagraph 1 of the second paragraph is to be read as follows:

“(a) the amount, positive or negative, determined for the fiscal year in respect of the operator according to the rules set out in the third and fourth paragraphs;”;

(3) subparagraph *b* of subparagraph 2 of the second paragraph is to be read as if “of the total” was replaced by “of the positive amount, if any;” and

(4) the portion of the third paragraph before the formula is to be read as follows:

“For the purposes of subparagraph *a* of subparagraph 1 of the second paragraph, the amount, positive or negative, determined for the fiscal year in respect of the operator that is the annual earnings from the mine that the operator is deemed to operate in that fiscal year, is equal to the amount determined by the formula”.

The annual profit of an operator for a fiscal year that begins before 31 March 2010 is equal to the amount determined under this section, as it read before that date. However, for the purpose of determining the annual profit of an operator for a fiscal year that ends after 30 March 2010 and that includes that date, this section, as it read on 30 March 2010, is to be read

(1) as if “for the purposes of subparagraph *b* of subparagraph 1 of section 16.1” in subparagraph *b* of paragraph 1 was replaced by “for the purposes of subparagraph *b* of subparagraph 1 of the second paragraph of section 16.1 and subparagraph *a* of subparagraph 1 of the second paragraph of any of sections 16.9, 16.11 and 16.13”;

(2) as if “8.6 and 10” in subparagraph *d* of paragraph 2 was replaced by “8.6, 10 and 10.1.1”; and

(3) as if the following subparagraphs were inserted after subparagraph *e* of paragraph 2:

“(e.1) subject to sections 16.7 and 16.8, the amount deducted by the operator, for the fiscal year, as an exploration allowance in respect of expenses incurred after 30 March 2010;

“(e.2) subject to section 16.10, the amount deducted by the operator, for the fiscal year, as a pre-production development allowance in respect of expenses incurred after 30 March 2010;

“(e.3) the amount that the operator is required to deduct, for the fiscal year, as a post-production development allowance in respect of expenses incurred after 30 March 2010 in accordance with the first paragraph of section 16.12.”

“8.0.0.1. The cumulative contributions account of a particular operator relating to a mine, at any time (in this section referred to as “that time”), is equal to the amount determined by the formula

A – B.

In the formula in the first paragraph,

(1) A is the aggregate of

(a) the total of all amounts each of which is a contribution paid by the particular operator after 12 May 1994 and before that time to an environmental trust under which the particular operator is a beneficiary, for the reclamation of land that is or was used for the operation of the mine,

(b) the total of all amounts each of which is the consideration paid by the particular operator after 12 May 1994 and before that time for the acquisition, from another person or partnership, of all or part of the particular operator’s interest as a beneficiary under an environmental trust maintained for the sole purpose of financing the reclamation of land that is or was used for the operation of the mine, other than consideration that is the assumption of a reclamation obligation in respect of the trust,

(c) the amount of an operator’s cumulative contributions account in respect of the environmental trust in which all or part of an interest as a beneficiary is acquired by the particular operator as consideration for the assumption of a reclamation obligation, in respect of the trust, in relation to land that is or was used for the operation of the mine, determined immediately before the time of acquisition, and

(d) the aggregate of all amounts each of which is a balance of the cumulative contributions account of the particular operator in relation to the mine, as determined before that time under paragraph 8 of section 35.3; and

(2) B is the aggregate of

(a) all amounts each of which is an amount included, either under subparagraph *d* of paragraph 1 of section 8, as it read on 30 March 2010, in computing the operator’s annual profit for a fiscal year beginning before that date, or under subparagraph *f* of subparagraph 1 of the fourth paragraph of section 8 in computing the operator’s annual earnings from a mine, for a fiscal year ending before that time, and

(b) the amount included in determining an operator’s cumulative contributions account relating to the mine, under subparagraph *c* of paragraph 1, because of the acquisition by that operator of all or part of the interest of the particular operator, as a beneficiary under an environmental trust.”

(2) Subsection 1, when it replaces section 8 of the Act, has effect from 31 March 2010.

(3) Subsection 1, when it replaces section 8.0.0.1 of the Act, applies to a fiscal year that begins after 30 March 2010.

22. (1) Section 8.0.1 of the Act is amended

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

“8.0.1. For the purposes of section 8, an operator shall not, in computing its annual profit or annual earnings from a mine for a fiscal year, deduct any of the following amounts:”;

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

“(4) a capital loss or replacement of capital, a payment or outlay of capital or a depreciation, obsolescence or depletion allowance, except to the extent permitted by sections 10, 10.1.1, 21 and 26.0.1;”;

(3) by striking out “and” at the end of paragraph 11;

(4) by adding the following paragraph after paragraph 12:

“(13) an amount, other than a gift that the operator may deduct under subparagraph *b* of subparagraph 2 of the second paragraph of section 8 in computing the operator’s annual profit for the fiscal year, paid to a community or municipality under an agreement for the purpose of securing advantages or benefits for that community or municipality.”

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010. However, when paragraph 4 of section 8.0.1 of the Act applies before 6 June 2011, it is to be read as if “17,” was inserted after “10.1.1,”.

(3) In addition, when section 8.0.1 of the Act applies to a fiscal year that ends before 31 March 2010, it is to be read as if the following paragraph was added after paragraph 12:

“(13) an amount, other than a gift that the operator may deduct under subparagraph *c* of paragraph 2 of section 8 in computing its annual profit for the fiscal year paid to a community or municipality under an agreement for the purpose of securing advantages or benefits for that community or municipality.”

23. (1) Section 8.1 of the Act is replaced by the following section:

“8.1. Despite section 4.3, if, for the purpose of determining an operator’s annual profit for a fiscal year, the amount determined by the formula in the first

paragraph of section 8 is less than zero, that amount, expressed as a positive number, is the operator's annual loss for the fiscal year."

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

24. (1) Section 8.3 of the Act is replaced by the following section:

"8.3. For the purposes of this Act, except sections 35.3, 35.4 and 35.5, an outlay or expense resulting from a transaction with a person related, within the meaning of Chapter IV of Title II of Book I of Part I of the Taxation Act (chapter I-3), to the operator is deemed not to exceed the fair market value of property or a service supplied if the outlay or expense exceeds that value, and an operator that supplied property or a service following a transaction with a related person, within the meaning of that Chapter IV, is deemed to have received an amount at least equal to the fair market value of the property or service if the consideration received for the property or service is less than that value or if there is no consideration for the property or service."

(2) Subsection 1 has effect from 31 March 2010.

25. (1) Section 8.5 of the Act is replaced by the following section:

"8.5. An amount referred to in subparagraph *a* or *e* of subparagraph 2 of the second paragraph of section 8 or in subparagraph *a* of subparagraph 2 of the fourth paragraph of that section does not include an amount taken into account in computing an allowance referred to in subparagraphs *c*, *d*, *f* and *g* of subparagraph 2 of the second paragraph of that section or in subparagraphs *b* and *c* of subparagraph 2 of the fourth paragraph of that section."

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

26. (1) Section 8.6 of the Act is repealed.

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

27. (1) Section 9 of the Act is amended

(1) by replacing the definitions of "property of the first class", "property of the second class" and "property of the third class" by the following definitions:

""class 1 property" means a road, a building or equipment purchased before 1 April 1975 and actually used in the mining operation;

""class 2 property" means a road, building or equipment purchased after 31 March 1975 and before 13 May 1994 and actually used in the mining operation;

““class 3 property” means a road, a building, equipment or service property regularly used in the mining operation and acquired either after 12 May 1994 and before 31 March 2010 or after 30 March 2010 but not later than 30 March 2011 if, in the latter case,

(1) the property is acquired in accordance with a written obligation contracted not later than 30 March 2010; or

(2) the construction of the property by the operator, or on the operator’s behalf, is begun on or before 30 March 2010;”;

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

““class 4 property” means a road, a building or service property acquired after 30 March 2010 that is not class 3 property and is regularly used in the mining operation;”;

(3) by replacing subparagraph *d* of paragraph 1 of the definition of “undepreciated capital cost” by the following subparagraph:

“(d) the total of all amounts each of which is an amount of government assistance that was repaid by the operator, before that time, pursuant to a legal obligation, subsequent to the alienation of the property and that would have been included in determining the capital cost of the property under section 9.1 had the repayment been made before the alienation; exceeds”;

(4) by replacing subparagraph *e* of paragraph 2 of the definition of “undepreciated capital cost” by the following subparagraph:

“(e) the total of all amounts each of which is an amount of government assistance that the operator received or was entitled to receive before that time subsequent to the alienation of the property and that would have been included under section 9.1 in the amount of assistance that the operator received or was entitled to receive in respect of the property had the amount been received before the alienation of the property;”;

(5) by inserting “, as it read before being repealed,” after “8.6” in subparagraph *g* of paragraph 2 of the definition of “undepreciated capital cost”;

(6) by replacing the portion of the definition of “proceeds of alienation” before paragraph 1 by the following:

““proceeds of alienation” of property means”.

(2) Subsection 1 has effect from 31 March 2010.

28. (1) Section 9.1 of the Act is replaced by the following section:

“9.1. For the purposes of this Act, if an operator has received or is entitled to receive government assistance in respect of property or for the acquisition of property, the capital cost to the operator of the property at a particular time is deemed to be the amount by which the total of the capital cost of the property, determined without reference to this section, and the amount of the assistance in respect of the property, repaid by the operator pursuant to a legal obligation, before alienation of the property and before the particular time, exceeds the amount of assistance that the operator received or is entitled to receive, before the particular time, in respect of the property before its alienation.”

(2) Subsection 1 has effect from 31 March 2010.

29. (1) Section 9.2 of the Act is repealed.

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

30. (1) Section 10 of the Act is amended

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

“10. Subject to section 14, the amount that an operator may deduct, under subparagraph *b* of subparagraph 2 of the fourth paragraph of section 8, in respect of class 1 property, class 2 property or class 3 property as a depreciation allowance in computing the operator’s annual earnings from a mine for a fiscal year must not exceed the portion, reasonably attributable to the operation of the mine, of the lesser of”;

(2) by replacing “subparagraph *d*” in paragraph 2 by “subparagraph *b*”.

(2) Paragraph 1 of subsection 1 applies to a fiscal year that ends after 30 March 2010. However, when the portion of section 10 of the Act before paragraph 1 applies to a fiscal year that ends after 30 March 2010 and includes that date, it is to be read as follows:

“10. Subject to section 14, the amount that an operator may deduct, under subparagraph *d* of paragraph 2 of section 8, in respect of class 1 property, class 2 property or class 3 property as a depreciation allowance in computing the operator’s annual profit for a fiscal year must not exceed the lesser of”.

(3) Paragraph 2 of subsection 1 applies to a fiscal year that begins after 30 March 2010.

31. (1) Section 10.1 of the Act is amended

(1) by replacing “property of the first class” in paragraph 1 by “class 1 property”;

(2) by replacing “property of the second class” in paragraph 2 by “class 2 property”;

(3) by replacing “property of the third class” in paragraph 3 by “class 3 property”.

(2) Subsection 1 has effect from 31 March 2010.

32. (1) The Act is amended by inserting the following section after section 10.1:

“10.1.1. Subject to section 14, the amount that an operator may deduct, under subparagraph *b* of subparagraph 2 of the fourth paragraph of section 8, as a depreciation allowance in computing the operator’s annual earnings from a mine for a fiscal year in respect of class 4 property must not exceed the portion, reasonably attributable to the operation of the mine, of the lesser of

(1) the amount obtained by multiplying the undepreciated portion of the capital cost of property of that class at the end of that fiscal year before any deduction under that subparagraph *b* at the end of that fiscal year, by 30%; and

(2) if the operator no longer owns property of that class at the end of the fiscal year, nil.

Despite the first paragraph, an operator shall not deduct an amount as a depreciation allowance in computing the operator’s annual earnings from a mine for a fiscal year in respect of class 4 property if the undepreciated portion of the capital cost of the operator’s class 1 property, class 2 property and class 3 property, at the end of the fiscal year, reduced by the amount the operator deducts in respect of such property, for that fiscal year, is greater than zero.”

(2) Subsection 1 applies to a fiscal year that ends after 30 March 2010. However, when section 10.1.1 of the Act applies to a fiscal year that ends after 30 March 2010 and that includes that date, it is to be read as follows:

“10.1.1. Subject to section 14, the amount that an operator may deduct, under subparagraph *d* of paragraph 2 of section 8, in respect of class 4 property as a depreciation allowance in computing the operator’s annual profit for a fiscal year must not exceed the lesser of

(1) the amount obtained by multiplying the undepreciated portion of the capital cost of property of that class at the end of that fiscal year before any deduction under that subparagraph *d* at the end of that fiscal year, by 30%; and

(2) if the operator no longer owns the property of that class at the end of the fiscal year, nil.

Despite the first paragraph, an operator shall not deduct an amount as a depreciation allowance in computing the operator’s annual profit for a fiscal year in respect of class 4 property if the undepreciated portion of the capital

cost of the operator's class 1 property, class 2 property and class 3 property, at the end of the fiscal year, reduced by the amount the operator deducts in respect of such property, for that fiscal year, is greater than zero."

33. (1) Section 10.2 of the Act is amended

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

“10.2. The amount that an operator is required to include in computing its annual earnings from a mine for a particular fiscal year, under subparagraph *e* of subparagraph 1 of the fourth paragraph of section 8, in respect of class 1 property or class 2 property, is equal to the proportion of the amount determined under the second paragraph that the use of the property of the class that is reasonably attributable to the operation of the mine for the particular fiscal year is of the total use of that property in that fiscal year.”;

(2) by replacing “referred to in the first paragraph is” in the second paragraph by “referred to in the first paragraph is equal to”.

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

34. (1) Section 10.3 of the Act is replaced by the following section:

“10.3. The amount that an operator is required to include in computing its annual earnings from a mine for a particular fiscal year, under subparagraph *e* of subparagraph 1 of the fourth paragraph of section 8, in respect of class 3 property or class 4 property, is equal to the amount by which the aggregate of the amounts referred to in subparagraphs *a* to *h* of paragraph 2 of the definition of “undepreciated capital cost” in section 9, in respect of that class, exceeds the aggregate of the amounts referred to in subparagraphs *a* to *d* of paragraph 1 of the definition of that expression, up to the portion of that excess amount that is reasonably attributable to the operation of the mine.”

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

35. (1) Section 10.4 of the Act is amended

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

“10.4. For the purposes of subparagraph *f* of subparagraph 2 of the fourth paragraph of section 8, if, at the end of a particular fiscal year, an operator is no longer the owner of class 1 property or class 2 property, the amount that the operator is required to deduct in computing its annual earnings from a mine for that particular fiscal year, in respect of property of that class, is equal to the proportion of the amount determined under the second paragraph that the use of the property of the class that is reasonably attributable to the operation of the mine for the particular fiscal year is of the total use of that property in that fiscal year.”;

(2) by replacing “referred to in the first paragraph is” in the second paragraph by “referred to in the first paragraph is equal to”.

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

36. (1) Section 10.5 of the Act is replaced by the following section:

“**10.5.** For the purposes of subparagraph *f* of subparagraph 2 of the fourth paragraph of section 8, if, at the end of a particular fiscal year, an operator is no longer the owner of class 3 property or class 4 property, the amount that the operator is required to deduct in computing its annual earnings from a mine for that particular fiscal year, in respect of property of that class, is equal to the amount by which the aggregate of the amounts referred to in subparagraphs *a* to *d* of paragraph 1 of the definition of “undepreciated capital cost” in section 9, in respect of property of that class, exceeds the aggregate of the amounts referred to in subparagraphs *a* to *h* of paragraph 2 of the definition of that expression, up to the portion of the excess amount that is reasonably attributable to the operation of the mine.”

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

37. (1) Sections 16 and 16.1 of the Act are replaced by the following sections:

“**16.** The amount that an operator may deduct as an exploration, mineral deposit evaluation and mine development allowance in respect of expenses incurred before 31 March 2010 in computing its annual profit for a fiscal year under subparagraph *c* of subparagraph 2 of the second paragraph of section 8 must not exceed its cumulative exploration, mineral deposit evaluation and mine development expenses at the end of that fiscal year.

“**16.1.** The cumulative exploration, mineral deposit evaluation and mine development expenses of an operator, at any time (in this section referred to as “that time”), are the amount determined by the formula

$$A - B.$$

In the formula in the first paragraph,

(1) A is the aggregate of

(a) subject to paragraph *c* of section 27, as it read before 13 May 1994, the aggregate of all amounts each of which is a deductible expense referred to in paragraph *m* or *n* of section 8, as it read before 13 May 1994, and incurred by the operator after 31 December 1964,

(b) subject to sections 16.2 to 16.6, the aggregate of all amounts each of which is a deductible expense incurred by the operator after 12 May 1994 and before 31 March 2010 in respect of exploration, mineral deposit evaluation

and mine development work performed in connection with the operator's mining operation,

(c) 25% of the aggregate of all amounts each of which is an amount referred to in subparagraph *b*, other than an amount relating to expenses referred to in any of paragraphs *c* to *d* of the definition of "eligible expenses" in the first paragraph of section 1029.8.36.167 of the Taxation Act (chapter I-3) that was taken into account in computing an amount that the operator or a legal person that is a partner of the operator is deemed to have paid to the Minister of Revenue for a taxation year, within the meaning of Part I of that Act, under Division II.6.15 of Chapter III.1 of Title III of Book IX of Part I of that Act, that was incurred by the operator after 31 March 1998 and before that time in respect of exploration work performed in

i. the territory in which the program entitled "Near North Mineral Exploration Program", implemented by the Ministère des Ressources naturelles et de la Faune, applies, or

ii. the territory north of the 55°00' north latitude;

(d) the aggregate of all amounts each of which is an amount repaid by the operator before that time pursuant to a legal obligation to repay, in whole or in part, government assistance relating to an amount referred to in subparagraph *a* or *b*, and

(e) 25% of the aggregate of all amounts each of which is an amount repaid by the operator before that time pursuant to a legal obligation to repay, in whole or in part, government assistance relating to an amount referred to in subparagraph *c*; and

(2) B is the aggregate of

(a) the aggregate of all amounts each of which is an amount allowed to the operator as a development allowance under paragraph *o* of section 8, as it read before 13 May 1994, in computing its annual profit for a fiscal year ending before 13 May 1994,

(b) the aggregate of all amounts each of which is an amount deducted by the operator under paragraph *m* or *n* of section 8, as it read before 13 May 1994, in computing its annual profit for a fiscal year ending before 13 May 1994,

(c) the aggregate of all amounts each of which is an amount deducted by the operator under subparagraph *e* of paragraph 2 of section 8, as it read on 30 March 2010, or subparagraph *c* of subparagraph 2 of the second paragraph of section 8 in computing its annual profit for a fiscal year ending before that time,

(d) the aggregate of all amounts each of which is an amount of government assistance relating to an amount referred to in subparagraph *a* or *b* of

subparagraph 1 that the operator received or was entitled to receive before that time, and

(e) 25% of the aggregate of all amounts each of which is an amount of government assistance relating to an amount referred to in subparagraph *c* of subparagraph 1 that the operator received or was entitled to receive before that time.

For the purposes of subparagraph *b* of subparagraph 1 of the second paragraph and sections 16.3 to 16.6, “exploration”, “mine development”, “mineral deposit”, “mineral deposit evaluation”, “mining operation” and “orebody” have the meaning assigned by section 1, as it read on 30 March 2010.”

(2) Subsection 1, when it replaces section 16 of the Act, applies to a fiscal year that begins after 30 March 2010.

(3) Subsection 1, when it replaces section 16.1 of the Act, has effect from 31 March 2010. However, when section 16.1 of the Act applies to a fiscal year that ends after 30 March 2010 and that includes that date, it is to be read as if subparagraph *c* of subparagraph 2 of the first paragraph was replaced by the following subparagraph:

“(c) the aggregate of all amounts each of which is an amount deducted by the operator under subparagraph *e* of paragraph 2 of section 8, as it read on 30 March 2010, in computing its annual profit for a fiscal year ending before that time.”.

38. (1) Section 16.2 of the Act is amended by replacing “paragraph 1” in the portion before paragraph 1 by “subparagraph 1 of the second paragraph”.

(2) Subsection 1 has effect from 31 March 2010.

39. (1) Section 16.3 of the Act is amended by replacing “paragraph 1” in the portion before paragraph 1 by “subparagraph 1 of the second paragraph”.

(2) Subsection 1 has effect from 31 March 2010.

40. (1) Section 16.4 of the Act is amended

(1) by replacing “paragraph 1” in the first paragraph by “subparagraph 1 of the second paragraph”;

(2) by replacing “undertakes in writing with the Minister” in the second paragraph by “gives an undertaking in writing to the Minister”.

(2) Subsection 1 has effect from 31 March 2010.

41. (1) Section 16.5 of the Act is amended

(1) by replacing “paragraph 1” in the first paragraph by “subparagraph 1 of the second paragraph”;

(2) by replacing “undertakes in writing with the Minister” in the second paragraph by “gives an undertaking in writing to the Minister”.

(2) Subsection 1 has effect from 31 March 2010.

42. (1) Section 16.6 of the Act is amended

(1) by replacing “paragraph 1” in the first paragraph by “subparagraph 1 of the second paragraph”;

(2) by replacing “undertakes in writing with the Minister” in the second paragraph by “gives an undertaking in writing to the Minister”.

(2) Subsection 1 has effect from 31 March 2010.

43. (1) The Act is amended by inserting the following after section 16.6:

“DIVISION III.1

“EXPLORATION, PRE-PRODUCTION DEVELOPMENT AND POST-PRODUCTION DEVELOPMENT ALLOWANCES IN RESPECT OF EXPENSES INCURRED AFTER 30 MARCH 2010

“§1. — *Exploration allowance*

“16.7. The amount that an eligible operator may deduct as an exploration allowance in respect of expenses incurred after 30 March 2010 under subparagraph *e.1* of paragraph 2 of section 8, as it read on 30 March 2010, in computing its annual profit for its fiscal year that ends after 30 March 2010 and includes that date, or under subparagraph *d* of subparagraph 2 of the second paragraph of section 8 in computing its annual profit for a fiscal year that begins after 30 March 2010, must not exceed its cumulative exploration expenses in respect of such expenses at the end of the fiscal year.

“16.8. The amount that an operator other than an eligible operator may deduct, as an exploration allowance in respect of expenses incurred after 30 March 2010, under subparagraph *e.1* of paragraph 2 of section 8, as it read on 30 March 2010, in computing its annual profit for its fiscal year that ends after 30 March 2010 and includes that date, or under subparagraph *d* of subparagraph 2 of the second paragraph of section 8 in computing its annual profit for a fiscal year that begins after 30 March 2010, must not exceed the lesser of

(1) the operator’s cumulative exploration expenses in respect of such expenses at the end of the fiscal year; and

(2) if the operator's fiscal year

(a) ends after 30 March 2010 and includes that date, the amount obtained by multiplying its annual profit for the fiscal year, determined without reference to subparagraphs *e.1*, *e.2*, *g*, *h*, *h.1* and *j* of paragraph 2 of section 8, as they read on 30 March 2010, by the proportion of 10% that the number of days in the fiscal year that follow 30 March 2010 is of the number of days in the fiscal year, or

(b) begins after 30 March 2010, 10% of its annual profit for the fiscal year, determined without reference to subparagraphs *d* to *g* of subparagraph 2 of the second paragraph of section 8.

“16.9. The cumulative exploration expenses of an operator in respect of expenses incurred after 30 March 2010, at any time (in this section referred to as “that time”), are the amount determined by the formula

$A - B$.

In the formula in the first paragraph,

(1) A is the aggregate of

(a) subject to sections 16.14 to 16.18, the aggregate of all amounts each of which is expenses incurred by the operator, after 30 March 2010 and before that time, to determine the existence of a mineral substance in Québec, to locate such a substance or to determine the extent or quality of such a substance, including expenses incurred in prospecting, carrying out geological, geophysical or geochemical surveys, drilling and trenching or digging test pits or preliminary sampling, other than any pre-production development expense, any post-production development expense or any expense that may reasonably be considered to be attributable to a mine which has come into production in reasonable commercial quantities or to an actual or potential extension of such a mine,

(b) 25% of the aggregate of all amounts each of which is an amount referred to in subparagraph *a*, other than an amount relating to expenses referred to in any of paragraphs *c* to *d* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.167 of the Taxation Act (chapter I-3) that was taken into account in computing an amount that the operator or a legal person that is a partner of the operator is deemed to have paid to the Minister of Revenue for a taxation year, within the meaning of Part I of that Act, under Division II.6.15 of Chapter III.1 of Title III of Book IX of Part I of that Act, that was incurred by the operator before that time in Northern Québec,

(c) the aggregate of all amounts each of which is an amount repaid by the operator before that time pursuant to a legal obligation to repay, in whole or in part, government assistance relating to an amount referred to in subparagraph *a*, and

(d) 25% of the aggregate of all amounts each of which is an amount repaid by the operator before that time pursuant to a legal obligation to repay, in whole or in part, government assistance relating to an amount referred to in subparagraph *b*; and

(2) B is the aggregate of

(a) the aggregate of all amounts each of which is an amount deducted by the operator in computing its annual profit for a fiscal year that ends after 30 March 2010 and before that time, as an exploration allowance in respect of expenses incurred after 30 March 2010 under subparagraph *e.1* of paragraph 2 of section 8, as it read on 30 March 2010, or under subparagraph *d* of subparagraph 2 of the second paragraph of section 8,

(b) the aggregate of all amounts each of which is an amount of government assistance relating to an amount referred to in subparagraph *a* of subparagraph 1, that the operator received or was entitled to receive before that time, and

(c) 25% of the aggregate of all amounts each of which is an amount of government assistance relating to an amount referred to in subparagraph *b* of subparagraph 1, that the operator received or was entitled to receive before that time.

“§2. — *Pre-production development allowance*

“**16.10.** The amount that an operator may deduct, as a pre-production development allowance in respect of expenses incurred after 30 March 2010, under subparagraph *e.2* of paragraph 2 of section 8, as it read on 30 March 2010, in computing its annual profit for its fiscal year that ends after 30 March 2010 and includes that date, or under subparagraph *f* of subparagraph 2 of the second paragraph of section 8 in computing its annual profit for a fiscal year that begins after 30 March 2010, must not exceed its cumulative pre-production development expenses at the end of the fiscal year.

“**16.11.** The cumulative pre-production development expenses of an operator in respect of expenses incurred after 30 March 2010, at any time (in this section referred to as “that time”), are the amount determined by the formula

A – B.

In the formula in the first paragraph,

(1) A is the aggregate of

(a) subject to sections 16.14 to 16.18, the aggregate of all amounts each of which is expenses incurred by the operator, after 30 March 2010 and before that time, to bring a new mine for a mineral substance into production in reasonable commercial quantities, including expenses incurred in clearing,

removing overburden and stripping, sinking a mine shaft and constructing an adit or other underground entry, to the extent that those expenses were incurred before the mine came into production in reasonable commercial quantities, and

(b) the aggregate of all amounts each of which is an amount repaid by the operator before that time pursuant to a legal obligation to repay, in whole or in part, government assistance relating to an amount referred to in subparagraph *a*; and

(2) B is the aggregate of

(a) the aggregate of all amounts each of which is an amount deducted by the operator in computing its annual profit for a fiscal year that ends after 30 March 2010 and before that time, as a pre-production development allowance in respect of expenses incurred after 30 March 2010, under subparagraph *e.2* of paragraph 2 of section 8, as it read on 30 March 2010, or under paragraph *f* of subparagraph 2 of the second paragraph of section 8, and

(b) the aggregate of all amounts each of which is an amount of government assistance relating to an amount referred to in subparagraph *a* of subparagraph 1 that the operator received or was entitled to receive before that time.

“§3. — *Post-production development allowance*

“**16.12.** The amount that an operator is required to deduct as a post-production development allowance,

(1) in computing its annual profit for its fiscal year that ends after 30 March 2010 and includes that date, under subparagraph *e.3* of paragraph 2 of section 8, as it read on 30 March 2010, is equal to the lesser of

(a) 30% of its total cumulative post-production development expenses at the end of the fiscal year in respect of each of its mines, and

(b) its annual profit, determined without reference to subparagraphs *e* to *h.1* and *j* of paragraph 2 of section 8, as they read on 30 March 2010; and

(2) in computing its annual earnings from a mine for a fiscal year that begins after 30 March 2010 under subparagraph *c* of subparagraph 2 of the fourth paragraph of section 8, is equal to the lesser of

(a) 30% of its cumulative post-production development expenses, at the end of the fiscal year, in respect of the mine, and

(b) its annual earnings from the mine for the fiscal year, determined without reference to subparagraphs *c* to *e*, *g* and *h* of subparagraph 2 of the fourth paragraph of section 8.

For the purposes of the first paragraph, when the operator's fiscal year has less than 365 days, the 30% rate specified in subparagraph *a* of subparagraphs 1 and 2 of that first paragraph must be reduced by the proportion of that percentage that the number of days by which 365 exceeds the number of days in the fiscal year is of 365.

“16.13. The cumulative post-production development expenses of an operator in respect of a mine, at any time (in this section referred to as “that time”), are the amount determined by the formula

A – B.

In the formula in the first paragraph,

(1) A is the aggregate of

(a) subject to sections 16.14 to 16.18, the aggregate of all amounts each of which is expenses incurred by the operator, in respect of the mine, after 30 March 2010 and before that time, in sinking or excavating a mine shaft, main haulage way or similar underground work designed for continuing use, built or excavated after the mine came into production in reasonable commercial quantities, or in extending any such shaft, haulage way or work, and

(b) the aggregate of all amounts each of which is an amount repaid by the operator before that time pursuant to a legal obligation to repay, in whole or in part, government assistance relating to an amount referred to in subparagraph *a*; and

(2) B is the aggregate of

(a) the aggregate of all amounts each of which is an amount deducted by the operator for a fiscal year that ends after 30 March 2010 and before that time, as a post-production development allowance in respect of expenses incurred after 30 March 2010, under subparagraph *e.3* of paragraph 2 of section 8, as it read on 30 March 2010, or under subparagraph *c* of subparagraph 2 of the fourth paragraph of section 8, and

(b) the aggregate of all amounts each of which is an amount of government assistance relating to an amount referred to in subparagraph *a* of subparagraph 1 that the operator received or was entitled to receive before that time.

“§4. — *Common provisions*

“16.14. An operator may include expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of any of sections 16.9, 16.11 and 16.13 in computing its cumulative exploration expenses, pre-production development expenses, or post-production development expenses, as the case may be, for a fiscal year only if it reports them to the Minister on or before the

date on or before which it is required to file a return, in accordance with section 36, for the fiscal year following the one in which the expenses were incurred.

“**16.15.** An amount referred to in subparagraph *a* of subparagraph 1 of the second paragraph of any of sections 16.9, 16.11 and 16.13 does not include an amount that is

(1) the capital cost of property taken into account in determining the undepreciated capital cost of property of a class of an operator, within the meaning of section 9;

(2) a general and administrative expense that is otherwise deductible under subparagraph *e* of subparagraph 2 of the second paragraph of section 8 or subparagraph *a* of subparagraph 2 of the fourth paragraph of section 8; or

(3) the cost of acquiring a mining property or an interest in a mining property, the payment of an option to purchase, staking costs and survey fees related to the delimitation of the property, and fees, duties and rents in respect of an immovable real right referred to in section 8 of the Mining Act (chapter M-13.1).

“**16.16.** Where a share of the capital stock of an operator is issued to a person under an agreement in writing entered into between the person and the operator under which the operator has agreed to incur expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of any of sections 16.9, 16.11 and 16.13 and to renounce, under the Taxation Act (chapter I-3) or the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in favour of that person, an amount that does not exceed the consideration received by the operator for the share, relating to expenses so incurred by the operator, the expenses to which the amount relates are deemed, from the day on which they are incurred, never to have been such expenses incurred by the operator.

The first paragraph does not apply if the share is issued to a legal person that gives an undertaking in writing to the Minister not to renounce, under the Taxation Act or the Income Tax Act, the expenses described in the agreement referred to in the first paragraph and the legal person fulfills that undertaking.

“**16.17.** Where a share of the capital stock of an operator is issued to a partnership under an agreement in writing entered into between the partnership and the operator under which the operator has agreed to incur expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of any of sections 16.9, 16.11 and 16.13, and to renounce, under the Taxation Act (chapter I-3) or the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in favour of the partnership, an amount that does not exceed the consideration received by the operator for the share, relating to expenses so incurred by the operator, the expenses which relate to the amount

or part of the amount that has been renounced and which the partnership attributes to each partner are deemed, from the day on which they are incurred, never to have been such expenses incurred by the operator.

The first paragraph does not apply to the part of the expenses which relates to the amount attributed by the partnership to a partner that is a legal person if the legal person gives an undertaking in writing to the Minister not to renounce, under the Taxation Act or the Income Tax Act, that part of the expenses and the legal person fulfills that undertaking.

“16.18. Where an operator is a partnership that incurs expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.9, the expenses relating to the share, described in paragraph *d* of section 395 of the Taxation Act (chapter I-3), which is attributed to each partner of the operator are deemed, from the day on which they are incurred, never to have been such expenses incurred by the operator.

The first paragraph does not apply to the expenses which are attributed by the operator to a partner that is a legal person if the legal person gives an undertaking in writing to the Minister not to renounce, under the Taxation Act or the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), those expenses and the legal person fulfills that undertaking.”

(2) Subsection 1, when it enacts sections 16.7 to 16.15 of the Act, has effect from 31 March 2010.

(3) Subsection 1, when it enacts sections 16.16 to 16.18 of the Act, applies in respect of expenses incurred after 30 March 2010.

44. Division IV of Chapter III of the Act, comprising sections 17 to 19, is repealed.

45. (1) Sections 19.1 to 19.3 of the Act are replaced by the following sections:

“19.1. The amount that an operator may deduct as an additional exploration allowance in respect of expenses incurred before 31 March 2010 in computing its annual profit for a fiscal year under subparagraph *g* of paragraph 2 of section 8, as it read on 30 March 2010, or under subparagraph *g* of subparagraph 2 of the second paragraph of section 8 must not exceed, at the end of the fiscal year, 50% of the lesser of its cumulative exploration expenses in respect of expenses incurred before 31 March 2010 and its annual ceiling on exploration expenses for the fiscal year.

“19.2. The cumulative exploration expenses of an operator, at any time (in this section referred to as “that time”), in respect of expenses incurred before 31 March 2010, are the amount determined by the formula

A – B.

In the formula in the first paragraph,

(1) A is the aggregate of

(a) subject to sections 19.4 to 19.7, the aggregate of all amounts each of which is an expense incurred by the operator after 12 May 1994 and before 31 March 2010, in respect of exploration or underground core drilling work carried out in Québec, where the mineral substances in respect of which the work is carried out form part of the domain of the State and where the work is performed in connection with the operator's mining operation

i. elsewhere than on land under a mining lease or mining concession, and before ore is extracted, or

ii. on land under a mining lease or mining concession, except land from which ore has been or was extracted in the five fiscal years preceding that time, and

(b) the aggregate of all amounts each of which is an amount repaid by the operator before that time pursuant to a legal obligation to repay, in whole or in part, government assistance relating to expenses referred to in subparagraph *a*; and

(2) B is the aggregate of

(a) the aggregate of all amounts each of which is twice an amount deducted by an operator under subparagraph *g* of paragraph 2 of section 8, as it read on 30 March 2010, or under subparagraph *g* of subparagraph 2 of the second paragraph of section 8 in computing its annual profit for a fiscal year ending before that time, and

(b) the aggregate of all amounts each of which is an amount of government assistance relating to an amount referred to in subparagraph *a* of paragraph 1 that the operator received or was entitled to receive before that time.

For the purposes of subparagraph *a* of subparagraph 1 of the second paragraph and sections 19.4 to 19.7, "exploration", "mine development", "mineral deposit", "mineral deposit evaluation", "mining operation" and "orebody" have the meaning assigned by section 1, as it read on 30 March 2010.

"19.3. The annual ceiling on exploration expenses of an operator for a fiscal year is equal,

(1) if the fiscal year begins before 31 March 2010, to the amount corresponding to the operator's annual profit for that fiscal year, determined without reference to subparagraphs *g* to *h.1* and *j* of paragraph 2 of section 8, as they read on 30 March 2010; or

(2) if the fiscal year begins after 30 March 2010, to the amount corresponding to the operator's annual profit for that fiscal year, determined without reference to subparagraph *g* of subparagraph 2 of the second paragraph of section 8."

(2) Subsection 1 has effect from 31 March 2010.

46. (1) Section 19.4 of the Act is amended by replacing "subparagraph *a* of paragraph 1 of section 19.2" in the portion before paragraph 1 by "subparagraph *a* of subparagraph 1 of the second paragraph of section 19.2".

(2) Subsection 1 has effect from 31 March 2010.

47. (1) Section 19.5 of the Act is amended

(1) by replacing "subparagraph *a* of paragraph 1 of section 19.2" in the first paragraph by "subparagraph *a* of subparagraph 1 of the second paragraph of section 19.2";

(2) by replacing "undertakes in writing with the Minister" in the second paragraph by "gives an undertaking in writing to the Minister".

(2) Subsection 1 has effect from 31 March 2010.

48. (1) Section 19.6 of the Act is amended

(1) by replacing "subparagraph *a* of paragraph 1 of section 19.2" in the first paragraph by "subparagraph *a* of subparagraph 1 of the second paragraph of section 19.2";

(2) by replacing "undertakes in writing with the Minister" in the second paragraph by "gives an undertaking in writing to the Minister".

(2) Subsection 1 has effect from 31 March 2010.

49. (1) Section 19.7 of the Act is amended

(1) by replacing "subparagraph *a* of paragraph 1 of section 19.2" in the first paragraph by "subparagraph *a* of subparagraph 1 of the second paragraph of section 19.2";

(2) by replacing "undertakes in writing with the Minister" in the second paragraph by "gives an undertaking in writing to the Minister".

(2) Subsection 1 has effect from 31 March 2010.

50. (1) Section 21 of the Act is replaced by the following section:

"21. Subject to section 25, the amount that an operator may deduct as a processing allowance in computing its annual earnings from a mine for a fiscal

year that begins after 30 March 2010, under subparagraph *d* of subparagraph 2 of the fourth paragraph of section 8, must not exceed the lesser of

(1) the aggregate of the amounts determined by the formula

$$A \times B$$

in respect of each property of the operator (in this section referred to as the “particular property”) that is a processing asset used in processing ore from the mine in the fiscal year and that is in the operator’s possession at the end of the fiscal year; and

(2) an amount that is 55% of the annual earnings from the mine, for the fiscal year, determined without reference to subparagraphs *d*, *e*, *g* and *h* of subparagraph 2 of the fourth paragraph of section 8.

In the formula in subparagraph 1 of the first paragraph,

(1) *A* is the proportion that the use of the particular property in processing ore from the mine is of the total use of the particular property for the purpose of processing ore from the mine and for any other purpose in the fiscal year; and

(2) *B* is an amount equal to,

(a) if the operator does not engage in smelting or refining, 7% of the capital cost to the operator of the particular property, or

(b) if the operator engages in smelting or refining,

i. 7% of the capital cost of the particular property where the property is used solely in processing ore from a gold or silver mine, or

ii. the amount by which 13% of the capital cost of the particular property, where the property is used in processing ore other than ore from a gold or silver mine, exceeds 6% of the proportion of the capital cost of the particular property, where it is used for concentration purposes, that the quantity of ore concentrated by the operator, which is not smelted or refined by the operator and the processing of which required the use of the particular property, is of the total quantity of ore the processing of which required the use of the particular property.

The amount that an operator may deduct as a processing allowance in computing its annual profit for a fiscal year that begins before 31 March 2010 under subparagraph *h* of paragraph 2 of section 8, as it read on 30 March 2010, is equal to the amount determined under this section, as it read on 30 March 2010. However, where this section applies for the purpose of determining the operator’s annual profit for a fiscal year that ends after 30 March 2010 and includes that date, the amount that the operator may deduct, as a processing

allowance, is equal to the amount determined under this section, as it read on 30 March 2010, as if

(1) the 8% rate specified in subparagraph i of subparagraph *a* of paragraph 1 and in subparagraph 1 of subparagraph ii of subparagraph *a* of paragraph 1 was replaced by the total of

(a) 8% multiplied by the proportion that the number of days in the fiscal year that precede 31 March 2010 is of the number of days in the fiscal year, and

(b) 7% multiplied by the proportion that the number of days in the fiscal year that follow 30 March 2010 is of the number of days in the fiscal year;

(2) the 15% rate specified in subparagraph 2 of subparagraph ii of subparagraph *a* of paragraph 1 was replaced by the total of

(a) 15% multiplied by the proportion that the number of days in the fiscal year that precede 31 March 2010 is of the number of days in the fiscal year, and

(b) 13% multiplied by the proportion that the number of days in the fiscal year that follow 30 March 2010 is of the number of days in the fiscal year;

(3) the 7% rate specified in subparagraph 2 of subparagraph ii of subparagraph *a* of paragraph 1 was replaced by the total of

(a) 7% multiplied by the proportion that the number of days in the fiscal year that precede 31 March 2010 is of the number of days in the fiscal year, and

(b) 6% multiplied by the proportion that the number of days in the fiscal year that follow 30 March 2010 is of the number of days in the fiscal year;

(4) the 15% rate specified in subparagraph *b* of paragraph 1 was replaced by a rate equal to the rate obtained by multiplying 15% by the proportion that the number of days in the fiscal year that precede 31 March 2010 is of the number of days in the fiscal year; and

(5) the 65% rate specified in paragraph 2 was replaced by the total of

(a) 65% multiplied by the proportion that the number of days in the fiscal year that precede 31 March 2010 is of the number of days in the fiscal year, and

(b) 55% multiplied by the proportion that the number of days in the fiscal year that follow 30 March 2010 is of the number of days in the fiscal year.”

(2) Subsection 1 has effect from 31 March 2010.

51. (1) Section 21.1 of the Act is repealed.

(2) Subsection 1 applies in respect of a fiscal year that begins after 30 March 2010.

52. (1) Sections 23 and 23.1 of the Act are repealed.

(2) Subsection 1 applies in respect of a fiscal year that begins after 30 March 2010.

53. (1) Section 25 of the Act is amended by replacing “under subparagraph *a* or *b* of paragraph 1” by “under subparagraph 2 of the second paragraph”.

(2) Subsection 1 applies in respect of a fiscal year that begins after 30 March 2010.

54. (1) Section 26.0.1 of the Act is amended

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

“26.0.1. Subject to section 26.0.2, the amount deductible under subparagraph *e* of subparagraph 2 of the fourth paragraph of section 8 by an operator as an additional depreciation allowance, in relation to a processing plant, in computing its annual earnings for a fiscal year from a mine whose ore is processed by that plant must not exceed the portion of the least of the following amounts that is reasonably attributable to the operation of the mine:”;

(2) by replacing the portion of subparagraph 3 of the first paragraph before subparagraph *a* by the following:

“(3) the amount by which the aggregate of all amounts each of which is an amount deducted by the operator, in relation to that processing plant, under subparagraph *h.1* of paragraph 2 of section 8, as it read on 30 March 2010, or under subparagraph *e* of subparagraph 2 of the fourth paragraph of section 8, in computing its annual profit or its annual earnings from any mine, for a preceding fiscal year is exceeded by the aggregate of”;

(3) by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) an amount that is the annual earnings from the mine for the fiscal year, determined without reference to subparagraphs *e*, *g* and *h* of subparagraph 2 of the fourth paragraph of section 8; and”;

(4) by replacing “property of the third class” in the portion of the second and third paragraphs before subparagraph 1 by “class 3 property”.

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

55. (1) Section 26.0.3 of the Act is amended by striking out “, within the meaning of Chapter IX of Title II of Book I of Part I of the Taxation Act (chapter I-3),” in the portion of the first paragraph before subparagraph 1.

(2) Subsection 1 has effect from 31 March 2010.

56. (1) Sections 26.1 and 26.2 of the Act are replaced by the following sections:

“26.1. The amount that an operator may deduct as an additional allowance for a northern mine in computing its annual earnings from a mine for a particular fiscal year, under subparagraph *g* of subparagraph 2 of the fourth paragraph of section 8, must not exceed the lesser of

(1) the operator’s annual earnings from the mine, for the particular fiscal year, determined without reference to that subparagraph *g*; and

(2) the part of the cumulative northern mine expenses at the end of the particular fiscal year that relates to the mine.

Despite the first paragraph, the following rules apply:

(1) if the particular fiscal year ends after the ninth fiscal year following the fiscal year during which the operator begins processing ore from a northern mine, no amount may be deducted by the operator for the particular fiscal year under subparagraph *g* of subparagraph 2 of the fourth paragraph of section 8; and

(2) no amount may be deducted by the operator, in respect of a northern mine, for the particular fiscal year under subparagraph *g* of subparagraph 2 of the fourth paragraph of section 8, if the processing of ore from the mine begins after 30 March 2010.

“26.2. Cumulative northern mine expenses, at any time, are equal to the amount by which the amount described in the second paragraph is exceeded by the aggregate of all amounts each of which is 166 2/3% of the capital cost to a northern mine operator of each asset situated in Québec that is used immediately before that time in processing ore from the mine and that is acquired after 9 May 1995 and before that time.

The amount to which the first paragraph refers is equal to the aggregate of all amounts each of which is an amount deducted by the operator, for a fiscal year ending before the time referred to in that paragraph, as an additional allowance for a northern mine under subparagraph *j* of paragraph 2 of section 8, as it read on 30 March 2010, or under subparagraph *g* of subparagraph 2 of the fourth paragraph of section 8.”

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

57. (1) Section 26.3 of the Act is amended

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

“26.3. For the purposes of sections 26.1 and 26.2, if an operator (in this section referred to as the “new operator”) obtains as a result of a distribution or acquires, at a particular time, an asset situated in Québec that is used in processing ore from a northern mine of a particular operator, and if such operator has deducted an amount under subparagraph *j* of paragraph 2 of section 8, as it read on 30 March 2010, or under subparagraph *g* of subparagraph 2 of the fourth paragraph of section 8, the following rules apply:”;

(2) by replacing paragraph 3 by the following paragraph:

“(3) the part of each of the amounts that may reasonably be considered to relate to the asset distributed to or acquired by the new operator, and that is deducted by the particular operator under subparagraph *j* of paragraph 2 of section 8, as it read on 30 March 2010, or under subparagraph *g* of subparagraph 2 of the fourth paragraph of section 8 for a fiscal year ending before the particular time, as an additional allowance for a northern mine, is deemed to be an amount granted for that fiscal year to the new operator under that subparagraph *j* or *g*, as the case may be.”

(2) Subsection 1 has effect from 31 March 2010.

58. (1) The Act is amended by inserting the following after section 26.3:

“DIVISION V.2

“ADDITIONAL ALLOWANCE FOR A MINE SITUATED IN NORTHERN QUÉBEC

“26.4. The amount that an operator may deduct for a fiscal year, as an additional allowance for a mine situated in Northern Québec, in computing its annual earnings from a mine under subparagraph *h* of subparagraph 2 of the fourth paragraph of section 8 must not exceed the lesser of

(1) if the mine is situated

(a) in the Near North, the amount by which \$2,000,000 exceeds the aggregate of all amounts each of which is an amount deducted by the operator in computing its annual earnings from the mine for a preceding fiscal year under subparagraph *h* of subparagraph 2 of the fourth paragraph of section 8, or

(b) in the Far North, the amount by which \$5,000,000 exceeds the aggregate of all amounts each of which is an amount deducted by the operator in

computing its annual earnings from the mine for a preceding fiscal year under subparagraph *h* of subparagraph 2 of the fourth paragraph of section 8; and

(2) the part of the operator's annual earnings from the mine for the fiscal year that is attributable to the operator's eligibility period in respect of the mine.

Despite the first paragraph, the operator may deduct an amount, as an additional allowance for a mine situated in Northern Québec, in computing its annual earnings from the mine for a fiscal year under subparagraph *h* of subparagraph 2 of the fourth paragraph of section 8 only if

(1) the mine has come into production in reasonable commercial quantities after 30 March 2010; and

(2) the operator may not deduct an amount, as an additional allowance for a northern mine, in computing its annual earnings from the mine for the fiscal year under subparagraph *g* of subparagraph 2 of the fourth paragraph of section 8.

“26.5. For the purposes of subparagraph 2 of the first paragraph of section 26.4, the following rules apply:

(1) an operator's eligibility period in respect of a mine means the period that begins on the date on which the mine comes into production in reasonable commercial quantities and that ends 36 months after that date; and

(2) the part of an operator's annual earnings from a mine for a fiscal year that is attributable to the operator's eligibility period in respect of the mine is equal to the annual earnings from the mine for the fiscal year, computed without reference to subparagraph *h* of subparagraph 2 of the fourth paragraph of section 8, multiplied by the proportion that the number of days in the fiscal year that are included in the operator's eligibility period in respect of the mine is of the number of days in the fiscal year.”

(2) Subsection 1 applies to a fiscal year that begins after 30 March 2010.

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

“30. The amount that an operator is required to pay, under section 5, as duties for a fiscal year is equal to the amount obtained by multiplying its annual profit for the fiscal year by its tax rate for the fiscal year.”

(2) Subsection 1 has effect from 31 March 2010.

60. Division I of Chapter V of the Act, comprising section 31.1, is repealed.

61. (1) Sections 32 and 32.0.1 of the Act are replaced by the following sections:

“32. An operator that sustains an annual loss in a fiscal year may claim, on or before the date on or before which the operator is required to file its return under section 36 for the fiscal year, an amount as a credit on duties refundable for losses which must not exceed

(1) for a fiscal year that ends before 31 March 2010, 12% of the lesser of

(a) its adjusted annual loss for the fiscal year, and

(b) the aggregate of the following amounts, without however exceeding the amount deducted by the operator under subparagraph *e* of paragraph 2 of section 8, as it read on 30 March 2010, in computing its annual profit for the fiscal year:

i. the amount that is the amount by which the expenses in respect of exploration, mineral deposit evaluation and mine development work, incurred by the operator for the fiscal year in connection with mining operation, exceeds the amount of government assistance that the operator received or was entitled to receive for the fiscal year and that relates to those expenses, and provided that such expenses, despite section 16.2, have been declared by the operator to be deductible expenses, on or before the date on or before which the operator is required to file its return under section 36 for the fiscal year, and

ii. the aggregate of all amounts each of which is the amount by which an amount referred to in subparagraph *b.1* of paragraph 1 of section 16.1, as it read on 30 March 2010, that relates to expenses incurred by the operator during the fiscal year and declared by the operator to be deductible expenses, on or before the date provided in subparagraph *i*, exceeds the amount that is 25% of the government assistance that the operator received or was entitled to receive for the fiscal year and that relates to those expenses;

(2) for a fiscal year that ends after 30 March 2010 and includes that date, if the operator is an eligible operator, the amount obtained by multiplying its tax rate for the fiscal year by the lesser of

(a) its adjusted annual loss for the fiscal year, and

(b) the aggregate of

i. the expenses referred to in subparagraph *b* of subparagraph 1 of the second paragraph of section 16.1 that were incurred by the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *e* of paragraph 2 of section 8, as it read on 30 March 2010,

ii. 50% of the amount of the expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.9 that were incurred by

the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *e.1* of paragraph 2 of section 8, as it read on 30 March 2010, and

iii. the amount of the expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.11 that were incurred by the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *e.2* of paragraph 2 of section 8, as it read on 30 March 2010;

(3) for a fiscal year that ends after 30 March 2010 and includes that date, if the operator is not an eligible operator, the amount obtained by multiplying its tax rate for the fiscal year by the lesser of

(a) its adjusted annual loss for the fiscal year, and

(b) the aggregate of

i. the expenses referred to in subparagraph *b* of subparagraph 1 of the second paragraph of section 16.1 that were incurred by the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *e* of paragraph 2 of section 8, as it read on 30 March 2010, and

ii. the amount of the expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.11 that were incurred by the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *e.2* of paragraph 2 of section 8, as it read on 30 March 2010;

(4) for a fiscal year that begins after 30 March 2010, if the operator is an eligible operator, the amount obtained by multiplying its tax rate for the fiscal year by the lesser of

(a) its adjusted annual loss for the fiscal year, and

(b) the aggregate of

i. 50% of the amount of the expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.9 that were incurred by the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *d* of subparagraph 2 of the second paragraph of section 8, and

ii. the amount of the expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.11 that were incurred by the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *f* of subparagraph 2 of the second paragraph of section 8; and

(5) for a fiscal year that begins after 30 March 2010, if the operator is not an eligible operator, the amount obtained by multiplying its tax rate for the fiscal year by the lesser of

(a) its adjusted annual loss for the fiscal year, and

(b) the amount of the expenses referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.11 that were incurred by the operator for the fiscal year, without exceeding the amount deducted by the operator for the fiscal year under subparagraph *f* of subparagraph 2 of the second paragraph of section 8.

For the purpose of determining the amount of the expenses referred to in subparagraphs *i* and *ii* of subparagraph *b* of subparagraph 1 of the first paragraph, of the expenses referred to in subparagraphs *i* to *iii* of subparagraph *b* of subparagraph 2 of that paragraph, of the expenses referred to in subparagraphs *i* and *ii* of subparagraph *b* of subparagraphs 3 and 4 of that paragraph and of the expenses referred to in subparagraph *b* of subparagraph 5 of that paragraph that were incurred by an operator for a fiscal year, the following rules apply:

(1) the amount of the expenses is to be reduced by the amount of government assistance that the operator received or was entitled to receive for the fiscal year and that relates to the expenses; and

(2) despite section 16.14, the expenses incurred by the operator in the fiscal year may be included in the expenses referred to in those subparagraphs only if the operator declares them as such to the Minister on or before the date on or before which the operator is required to file its return under section 36 for the fiscal year.

For the purposes of subparagraph *i* of subparagraph *b* of subparagraph 1 of the first paragraph, “exploration”, “mine deposit evaluation”, “mine development”, “mineral deposit”, “mining operation” and “orebody” have the meaning assigned by section 1, as it read on 30 March 2010.

“32.0.1. For the purposes of subparagraph *a* of subparagraphs 1 to 5 of the first paragraph of section 32, the adjusted annual loss of an operator for a fiscal year is equal to the amount by which the annual loss sustained by the operator for the fiscal year exceeds the lesser of

(1) the amount determined under section 21 for the fiscal year, as if that section were read without reference to its paragraph 2; and

(2) the amount of the annual loss sustained by the operator for the fiscal year multiplied by

(a) if the fiscal year ends before 31 March 2010, 65%,

(b) if the fiscal year ends after 30 March 2010 and includes that date, the total of the following rates:

i. 65% multiplied by the proportion that the number of days in the fiscal year that precede 31 March 2010 is of the number of days in the fiscal year, and

ii. 55% multiplied by the proportion that the number of days in the fiscal year that follow 30 March 2010 is of the number of days in the fiscal year, or

(c) if the fiscal year begins after 30 March 2010, 55%.”

(2) Subsection 1 has effect from 31 March 2010.

62. Divisions II.1 to IV of Chapter V of the Act, comprising sections 32.2 to 34.2, are repealed.

63. (1) Section 35.3 of the Act is amended

(1) by replacing “aux fins” in the portion before paragraph 1 in the French text by “pour l’application”;

(2) by replacing paragraph 3 by the following paragraph:

“(3) each of the amounts incurred before the amalgamation by a predecessor legal person as an expense referred to in subparagraph *a* or *b* of subparagraph 1 of the second paragraph of section 16.1, or allowed the predecessor legal person as a deduction in computing its annual profit under any of paragraphs *m*, *n* and *o* of section 8, as they read before 13 May 1994, under subparagraph *e* of paragraph 2 of section 8, as it read on 30 March 2010, or under subparagraph *c* of subparagraph 2 of the second paragraph of section 8, is deemed to be an amount so incurred by the new legal person or an amount so allowed the new legal person as a deduction;”;

(3) by striking out paragraph 4;

(4) by replacing paragraphs 5 to 7 by the following paragraphs:

“(5) each of the amounts incurred before the amalgamation by a predecessor legal person in respect of exploration and underground core drilling work carried out in Québec and referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 19.2, or allowed the predecessor legal person as a deduction in computing its annual profit under subparagraph *g* of paragraph 2 of section 8, as it read on 30 March 2010, or under subparagraph *g* of subparagraph 2 of the second paragraph of section 8, is deemed to be an amount so incurred by the new legal person or an amount so allowed the new legal person as a deduction;

“(6) each of the amounts of government assistance received or receivable, or repaid pursuant to a legal obligation, by a predecessor legal person before the amalgamation is deemed to be an amount received or receivable, or so repaid, by the new legal person;

“(7) for the purposes of Chapter V, the duties payable by a predecessor legal person for a fiscal year and its annual profit or annual loss for the fiscal year, as the case may be, are deemed to be the duties payable by the new legal person and its annual profit or annual loss, as the case may be, and the credit on duties refundable for losses of the predecessor legal person is deemed to be such a credit of the new legal person;”;

(5) by replacing “paragraph 1” in paragraph 8 by “subparagraph 1 of the second paragraph”;

(6) by replacing paragraph 9 by the following paragraph:

“(9) each of the amounts allowed before the amalgamation to a predecessor legal person, as a deduction in computing its annual profit under subparagraph *h.1* of paragraph 2 of section 8, as it read on 30 March 2010, or in computing its annual earnings from a mine under subparagraph *e* of subparagraph 2 of the fourth paragraph of section 8, is deemed to be an amount so allowed the new legal person as a deduction;”;

(7) by adding the following paragraphs after paragraph 9:

“(10) each of the amounts incurred before the amalgamation by a predecessor legal person in respect of an expense referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.9, or allowed the predecessor legal person as a deduction in computing its annual profit under subparagraph *e.1* of paragraph 2 of section 8, as it read on 30 March 2010, or under subparagraph *d* of subparagraph 2 of the second paragraph of section 8, is deemed to be an amount so incurred by the new legal person or an amount so allowed the new legal person as a deduction;

“(11) each of the amounts incurred before the amalgamation by a predecessor legal person in respect of an expense referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.11, or allowed the predecessor legal person as a deduction in computing its annual profit under subparagraph *e.2* of paragraph 2 of section 8, as it read on 30 March 2010, or under subparagraph *f* of subparagraph 2 of the second paragraph of section 8, is deemed to be an amount so incurred by the new legal person or an amount so allowed the new legal person as a deduction;

“(12) each of the amounts incurred before the amalgamation by a predecessor legal person in respect of an expense referred to in subparagraph *a* of subparagraph 1 of the second paragraph of section 16.13, or allowed the predecessor legal person as a deduction in computing its annual profit under subparagraph *e.3* of paragraph 2 of section 8, as it read on 30 March 2010, or in computing its annual earnings from a mine under subparagraph *c* of

subparagraph 2 of the fourth paragraph of section 8, is deemed to be an amount so incurred by the new legal person or an amount so allowed the new legal person as a deduction; and

“(13) each of the amounts allowed before the amalgamation to a predecessor legal person, as a deduction in computing its annual earnings from a mine under subparagraph *h* of subparagraph 2 of the fourth paragraph of section 8, is deemed to be an amount so allowed the new legal person as a deduction.”

(2) Subsection 1 has effect from 31 March 2010.

64. (1) Section 35.4 of the Act is amended

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

“**35.4.** If a person or a partnership (in this section referred to as the “purchaser”) acquires, after 12 May 1994, property described in section 9, otherwise than as part of an amalgamation, from another person or partnership (in this section referred to as the “former owner”) to whom the person or partnership is related, within the meaning of Chapter IV of Title II of Book I of Part I of the Taxation Act (chapter I-3), the following rules apply to a fiscal year ending after the acquisition of the property:”;

(2) by replacing “property of the third class” in the portion of paragraph 6 before subparagraph *a* by “class 3 property”.

(2) Subsection 1 has effect from 31 March 2010.

65. Section 36 of the Act is amended by replacing the first paragraph by the following paragraph:

“**36.** Every operator shall, within six months after the end of its fiscal year, file with the Minister a return of its annual profit or annual loss in the form prescribed by the Minister, accompanied by

(1) the financial statements of the mine or, failing that, of the operator;

(2) a reconciliation report of the financial statements and of the return;
and

(3) relevant detailed analyses justifying any amount claimed under this Act.”

66. Section 38 of the Act is amended by replacing “droits payables” in the French text by “droits à payer”.

67. Section 39 of the Act is replaced by the following section:

“39. The Minister shall examine an operator’s return sent to the Minister for a fiscal year and determine the duties payable for the fiscal year, interest and penalties, if any, and also the annual profit, the annual loss, the adjusted annual loss and the credit on duties refundable for losses of the operator for the fiscal year.”

68. Section 43 of the Act is amended

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

“43. The Minister may redetermine the duties, interest and penalties under this Act, and also the annual profit, the annual loss, the adjusted annual loss and the credit on duties refundable for losses, if any, and make a reassessment or an additional assessment, as the case may be;”;

(2) by replacing subparagraphs *a* and *b* of paragraph 1 in the French text by the following subparagraphs:

“a) soit a fait une fausse représentation des faits par incurie ou par omission volontaire ou a commis une fraude en produisant la déclaration ou en fournissant un renseignement prévu par la présente loi;

“b) soit a adressé au ministre une renonciation au moyen du formulaire prescrit par le ministre, dans les quatre ans à compter du jour du dépôt à la poste d’un avis de première cotisation ou d’une notification portant qu’aucun droit n’est à payer pour un exercice financier;”;

(3) by striking out paragraph 2;

(4) by replacing paragraph 3 by the following paragraph:

“(3) within four years from the day referred to in subparagraph *b* of paragraph 1, in all other cases.”

69. Section 43.0.1 of the Act is replaced by the following section:

“43.0.1. The Minister may redetermine the credit on duties for the cost of bringing an orebody into production that is provided for in Division II.1 of Chapter V, as it read before being repealed, and make a reassessment

(1) at any time, if the operator who obtained, under section 32.3, as it read before being repealed, an advance on the credit on duties for the cost of bringing an orebody into production

(a) has made a misrepresentation that is attributable to negligence or wilful default or has committed fraud in supplying information required under Division II.1 of Chapter V, as it read before being repealed, or

(b) has filed a waiver with the Minister in the form prescribed by the Minister; or

(2) within four years from the day of mailing of the statement determining, in accordance with section 32.5, as it read before being repealed, the amount of the credit on duties for the cost of bringing an orebody into production, in all other cases.”

70. Sections 43.1 and 43.2 of the Act are repealed.

71. Section 44 of the Act is amended by replacing “notwithstanding” by “despite” and by replacing “payables” in the French text by “à payer”.

72. (1) Section 46 of the Act is replaced by the following section:

“46. Every operator liable to pay duties under this Act shall pay to the Minister

(1) the amounts determined in accordance with either of the following methods:

(a) on or before the last day of each month of the current fiscal year, an amount equal to 1/12 of the operator’s estimated duties for the fiscal year in accordance with section 38 or of its first basic provisional account determined in the manner provided for in section 46.0.1 for the fiscal year, or

(b) on or before the last day of each of the first two months of the current fiscal year, an amount equal to 1/12 of its second basic provisional account determined in the manner provided for in section 46.0.2 for the fiscal year and, on or before the last day of each of the following months of the fiscal year, an amount equal to 1/10 of the amount by which its first basic provisional account referred to in subparagraph *a* exceeds the amount determined for the first two months of the fiscal year; and

(2) on or before the last day of the period ending two months after the end of its fiscal year, the balance of its duties payable for the fiscal year.”

(2) Subsection 1 applies in respect of a payment that an operator is required to make for a fiscal year that ends after 30 March 2010. However, for the purposes of subparagraph *a* of paragraph 1 of section 46 of the Act, in computing the payments that an operator is required to make under that paragraph 1 for its fiscal year that ends after 30 March 2010 and includes that date and, for the purposes of sections 51 and 52 of the Act, in computing the interest payable in respect of the payments, its estimated duties or duties payable, as the case may be,

(1) must, in respect of a payment that the operator is required to make before 31 March 2010, be determined as if section 30 of the Act had not been replaced by section 59; and

(2) are, in respect of a payment that the operator is required to make after 30 March 2010, deemed to be equal to the total of its estimated duties or duties payable, as the case may be, computed as if section 30 of the Act had not been replaced by section 59 and the product obtained by multiplying, by the proportion that 12 is of the number of payments that the operator is required to make after 30 March 2010 for the fiscal year under paragraph 1 of section 46 of the Act, the amount by which the amount that is its estimated duties or its duties payable, as the case may be, computed without reference to this paragraph, exceeds the amount of its estimated duties or its duties payable, as the case may be, computed as if section 30 of the Act had not been replaced by section 59.

73. (1) Section 46.0.1 of the Act is amended

(1) by replacing “payables” in the French text by “à payer”;

(2) by adding the following paragraph:

“For the purpose of determining the first basic provisional account of an operator for a particular fiscal year that ends after 30 March 2010, if its taxation rate for the particular fiscal year is different from its taxation rate for the preceding fiscal year, its duties payable for the preceding fiscal year must be determined as if its taxation rate for the preceding fiscal year was replaced by its taxation rate for the particular fiscal year.”

(2) Subsection 1 has effect from 31 March 2010.

74. (1) Section 46.0.2 of the Act is amended by adding the following paragraph:

“For the purpose of determining the second basic provisional account of an operator for a particular fiscal year that ends after 30 March 2010, if its taxation rate for the particular fiscal year is different from the taxation rate that applies for determining its basic provisional account for the preceding fiscal year, the first basic provisional account must be determined as if the taxation rate used for determining it was replaced by its taxation rate for the particular fiscal year.”

(2) Subsection 1 has effect from 31 March 2010.

75. Section 46.0.4 of the Act is amended by striking out “within the meaning of section 1” in the portion before paragraph 1.

76. Section 46.1 of the Act is replaced by the following section:

“46.1. An operator who is entitled to an amount, as a credit on duties refundable for losses, for a fiscal year under section 32 is deemed to have paid to the Minister, in respect of its duties payable for the fiscal year, on the last

day of the two-month period that follows the end of the fiscal year, an amount equal to that determined as such by the Minister.”

77. Section 50 of the Act is replaced by the following section:

“**50.** If, on the date of expiry of the time allowed for paying to the Minister the balance of the duties payable for a fiscal year (in this section referred to as the “balance-due day”), an operator has paid, in respect of its duties payable for the fiscal year, amounts the total of which is less than the total of its duties payable for the fiscal year, the amount by which its duties payable for the fiscal year exceed the total of its payments bears interest at the rate set under section 28 of the Tax Administration Act (chapter A-6.002), for the period extending from the balance-due day to the day of payment.”

78. Section 52 of the Act is amended

(1) by replacing “one of the methods” in the portion before paragraph 1 by “the method”;

(2) by replacing “his” wherever it appears in paragraphs 1 and 2 by “the operator’s”.

79. Section 52.0.1 of the Act is amended by replacing “estimated duties payable” by “duties payable”.

80. Section 52.0.3 of the Act is amended by replacing “estimated duties payable” by “duties payable”.

81. Section 52.1 of the Act is repealed.

82. Section 55 of the Act is amended by replacing “payables” in the French text by “à payer”.

83. Section 58 of the Act is amended by replacing the second paragraph by the following paragraph:

“However, the Minister shall make the refund provided for in the first paragraph if the operator applies for it within four years after the end of the fiscal year concerned.”

84. Section 58.1 of the Act is repealed.

85. Section 60.1 of the Act is repealed.

ACT TO ESTABLISH FONDATION, LE FONDS DE
DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS
NATIONAUX POUR LA COOPÉRATION ET L'EMPLOI

86. (1) Section 11 of the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (R.S.Q., chapter F-3.1.2) is amended

(1) by replacing “55” in paragraph 1 by “45”;

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

“(3.1) at the request of a person who is a beneficiary under a registered retirement savings plan within the scope of which the share or fractional share has been transferred to the plan’s trustee by an individual who was the person’s spouse at the time of the transfer, if the individual is deceased;”;

(3) by replacing “by-law of the board of directors” in paragraph 5 by “a resolution adopted by the board of directors of the Fund”.

(2) Paragraphs 1 and 2 of subsection 1 have effect from 30 October 2009.

87. (1) The Act is amended by inserting the following sections after section 11:

“**11.1.** For the purposes of paragraph 1 of section 11, a person is considered to have availed himself of his right to early retirement or retirement if, at the time of the request for redemption referred to in that paragraph,

(1) the person has reached 45 years of age and is taking or will, within three months after the day of the request, be taking an early retirement under a registered pension plan and his estimated work income for the 12 months following the beginning of the early retirement does not exceed 25% of the Maximum Pensionable Earnings established for the year of the request under the Act respecting the Québec Pension Plan (chapter R-9);

(2) the person has reached 60 years of age and receives or will, within three months after the day of the request, receive a retirement pension under the Act respecting the Québec Pension Plan or under a similar plan within the meaning of that Act;

(3) the person has reached 50 years of age and could, at the time of the request or within three months after that time, receive a retirement pension under the Act respecting the Québec Pension Plan were it not for his age, if he has not yet reached 60 years of age;

(4) the person has reached 55 years of age and receives or will, within three months after the day of the request, receive a life annuity under a pension plan, an annuity under a registered retirement savings plan or a deferred profit sharing plan or a payment under a registered retirement income fund, unless the annuity or payment is received because of the death of his spouse;

(5) the person has reached 45 years of age, is an annuitant under a registered retirement savings plan or a registered retirement income fund and did not hold any remunerated employment or carry on any business in the 730 days preceding the day of the request, and the person who is his spouse at that time, other than a person who has not reached 60 years of age and has entered into an agreement with his employer to reduce his regular working time by 20% or more until retirement, meets the conditions set out in any of paragraphs 1 to 4; or

(6) the person meets the conditions set out in a resolution adopted by the board of directors of the Fund and approved by the Minister of Finance.

“11.2. If a request for redemption is made, under paragraph 1 of section 11, by a person who has not reached 60 years of age and the request is based on the grounds that the person has entered into an agreement with his employer to reduce his regular working time by 20% or more until retirement, the amount to be redeemed may not exceed, for a year, the lesser of

(1) the salary reduction incurred by the person for the year; and

(2) the quotient obtained by dividing the balance of the person’s share or fractional share account at the time of his first request for redemption on those grounds by the number of years, not exceeding 11, that the agreement is to cover.”

(2) Subsection 1 has effect from 30 October 2009.

88. (1) The Act is amended by inserting the following section after section 14:

“14.1. A request for purchase by agreement made under section 9 and a request for redemption made under section 11 must be filed with the Fund in the form prescribed by the Fund and accompanied by the information and documents prescribed by a resolution adopted by the board of directors of the Fund.”

(2) Subsection 1 has effect from 30 October 2009.

89. (1) Section 19 of the Act is amended

(1) by replacing subparagraph 8 of the fifth paragraph by the following subparagraph:

“(8) investments made by the Fund in the period beginning on 22 April 2005 and ending on 23 March 2011 in a local venture capital fund established and managed in Québec or in a local fund recognized by the Minister of Finance, provided that the investments are made with the expectation that the local fund invest an amount at least equal to 150% of the aggregate of the sums received from the Fund, the Fonds de solidarité des travailleurs du Québec (F.T.Q.) and Capital régional et coopératif Desjardins, in Québec enterprises whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000 and the investments are not already taken into account as eligible investments for the purposes of the second paragraph; and”;

(2) by adding the following subparagraph after subparagraph 5 of the ninth paragraph:

“(6) if the particular fiscal year ends before 1 January 2012, the portion of the investments described in subparagraph 9 of that paragraph that, taking into account the participation of the Fund in FIER Partenaires, s.e.c., is dedicated to the creation of seed investment funds after 21 September 2006 is deemed to be increased by 50%.”

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

(3) Paragraph 2 of subsection 1 has effect from 22 September 2006.

90. Section 40 of the Act is amended by replacing “by-law of the board of directors” by “a resolution adopted by the board of directors of the Fund”.

ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)

91. (1) Section 10 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., chapter F-3.2.1) is amended

(1) by replacing “55” in paragraph 1 by “45”;

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

“(3.1) at the request of the person who is a beneficiary under a registered retirement savings plan within the scope of which the share or fractional share has been transferred to the plan’s trustee by an individual who was the person’s spouse at the time of the transfer, if the individual is deceased;”;

(3) by replacing “by-law of the board of directors” in paragraph 5 by “a resolution adopted by the board of directors of the Fund”.

(2) Paragraph 1 of subsection 1 has effect from 20 December 2008.

(3) Paragraph 2 of subsection 1 has effect from 24 June 2009.

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

“10.0.1. For the purposes of paragraph 1 of section 10, a person is considered to have availed himself of his right to early retirement or retirement if, at the time of the request for redemption referred to in that paragraph,

(1) the person has reached 45 years of age and is taking or will, within three months after the day of the request, be taking an early retirement under a registered pension plan and his estimated work income for the 12 months following the beginning of the early retirement does not exceed 25% of the Maximum Pensionable Earnings established for the year of the request under the Act respecting the Québec Pension Plan (chapter R-9);

(2) the person has reached 60 years of age and receives or will, within three months after the day of the request, receive a retirement pension under the Act respecting the Québec Pension Plan or under a similar plan within the meaning of that Act;

(3) the person has reached 50 years of age and could, at the time of the request or within three months after that time, receive a retirement pension under the Act respecting the Québec Pension Plan were it not for his age, if he has not yet reached 60 years of age;

(4) the person has reached 55 years of age and receives or will, within three months after the day of the request, receive a life annuity under a pension plan, an annuity under a registered retirement savings plan or a deferred profit sharing plan or a payment under a registered retirement income fund, unless the annuity or payment is received because of the death of his spouse;

(5) the person has reached 45 years of age, is an annuitant under a registered retirement savings plan or a registered retirement income fund and did not hold any remunerated employment or carry on any business in the 730 days preceding the day of the request, and the person who is his spouse at the time, other than a person who has not reached 60 years of age and who has entered into an agreement with his employer to reduce his regular working time by 20% or more until retirement, meets the conditions set out in any of paragraphs 1 to 4; or

(6) the person meets the conditions set out in a resolution adopted by the board of directors of the Fund and approved by the Minister of Finance.

“10.0.2. If a request for redemption is made under paragraph 1 of section 10 by a person who has not reached 60 years of age and the request is based on the grounds that the person has entered into an agreement with his employer to reduce his regular working time by 20% or more until retirement, the amount to be redeemed may not exceed, for a year, the lesser of

(1) the salary reduction incurred by the person for the year; and

(2) the quotient obtained by dividing the balance of the person's share or fractional share account at the time of his first request for redemption based on those grounds by the number of years, not exceeding 11, that the agreement is to cover.”

(2) Subsection 1 has effect from 20 December 2008.

93. (1) The Act is amended by inserting the following section after section 11:

“11.1. A request for purchase by agreement made under section 8 and a request for redemption made under section 10 must be filed with the Fund in the form prescribed by the Fund and accompanied by the information and documents required by a resolution adopted by the board of directors of the Fund.”

(2) Subsection 1 has effect from 20 December 2008.

94. (1) Section 15 of the Act is amended

(1) by replacing the formula in subparagraph 3 of the third paragraph by the following formula:

“ $[(A + B + C + D)/2] + E$.”;

(2) by adding the following subparagraph after subparagraph 4 of the fourth paragraph:

“(5) E is any of the following amounts:

(a) if the fiscal year ends on 31 May 2008, \$500,000,000;

(b) if the fiscal year ends on 31 May 2009, \$450,000,000;

(c) if the fiscal year ends on 31 May 2010, \$400,000,000;

(d) if the fiscal year ends on 31 May 2011, \$300,000,000; or

(e) if the fiscal year ends on 31 May 2012, \$200,000,000.”;

(3) by replacing subparagraph 8 of the fifth paragraph by the following subparagraph:

“(8) investments made by the Fund in the period beginning on 22 April 2005 and ending on 23 March 2011 in a local venture capital fund established and managed in Québec or in a local fund recognized by the Minister of Finance, provided that the investments are made with the expectation that the local fund invest an amount at least equal to 150% of the aggregate of the sums received from the Fund, from Fondation, le Fonds de développement de la Confédération

des syndicats nationaux pour la coopération et l'emploi and from Capital régional et coopératif Desjardins, in Québec enterprises whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000 and the investments are not already taken into account as eligible investments for the purposes of the second paragraph;”;

(4) by adding the following subparagraphs after subparagraph 9 of the fifth paragraph:

“(10) investments made by the Fund after 19 March 2009 in the Fonds Élan d'entreprises, société en commandite;

“(11) investments made by the Fund after 19 March 2009 in the Fonds Envol, société en commandite, that the Fund acquired from the Fonds Élan d'entreprises, société en commandite; and

“(12) investments made by the Fund after 19 March 2009 in Teralys Capital Fund of Funds, L.P.”;

(5) by replacing “subparagraph 8 or 9” in the seventh paragraph by “any of subparagraphs 8 to 10 and 12”;

(6) by adding the following subparagraphs after subparagraph 5 of the ninth paragraph:

“(6) if the particular fiscal year ends before 1 January 2012, the portion of the investments described in subparagraph 9 of that paragraph that, taking into account the Fund's interest in FIER Partenaires, s.e.c., is dedicated to the creation of seed investment funds after 21 September 2006 is deemed to be increased by 50%; and

“(7) the aggregate of the investments described in subparagraphs 10 and 11 of that paragraph may not exceed \$250,000,000 for the particular fiscal year.”

(2) Paragraphs 1 and 2 of subsection 1 have effect from 1 June 2007.

(3) Paragraph 3 of subsection 1 has effect from 22 April 2005.

(4) Paragraphs 4 and 5 of subsection 1 and paragraph 6 of that subsection, when it enacts subparagraph 7 of the ninth paragraph of section 15 of the Act, apply in respect of an investment made after 19 March 2009.

(5) Paragraph 6 of subsection 1, when it enacts subparagraph 6 of the ninth paragraph of section 15 of the Act, has effect from 22 September 2006.

95. (1) Section 15.1 of the Act is amended by adding the following paragraph after the third paragraph:

“This section does not limit the Fund’s capacity to issue class “A” shares or fractional shares in the fiscal year ending on 31 May 2008.”

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

96. Section 32 of the Act is amended by replacing “by-law of the board of directors” by “a resolution adopted by the board of directors of the Fund”.

TOBACCO TAX ACT

97. Section 6.1 of the Tobacco Tax Act (R.S.Q., chapter I-2) is amended by replacing paragraph *a* by the following paragraph:

“(a) apply to the Minister using the prescribed form containing prescribed information;”.

98. Section 7.9 of the Act is amended by striking out “by regulation,” in the first paragraph.

99. Section 7.10 of the Act is amended

(1) by replacing “manner prescribed by regulation” in the first paragraph by “prescribed manner”;

(2) by replacing “form prescribed by the Minister” in the second paragraph by “prescribed form”.

100. Section 7.10.1 of the Act is amended by replacing “manner prescribed by regulation” by “prescribed manner” and “information prescribed by regulation” by “prescribed information”.

101. Section 7.12 of the Act is amended

(1) by replacing “form prescribed by the Minister and within the time fixed by him” in the first paragraph by “prescribed form and within the time determined by the Minister”;

(2) by replacing “Aux fins” in the second paragraph in the French text by “Pour l’application”.

102. (1) Section 8 of the Act is amended

(1) by replacing paragraphs *a* to *b.1* by the following paragraphs:

“(a) \$0.109 per cigarette;

“(b) \$0.109 per gram of any loose tobacco;

“(b.1) \$0.109 per gram of any leaf tobacco;”;

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

“(d) \$0.1677 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 \$0.109 per tobacco stick, roll of tobacco or other pre-rolled tobacco product, the consumer tax shall be \$0.109 per tobacco stick, roll of tobacco or other pre-rolled tobacco product designed for smoking.”

(2) Subsection 1 has effect from 1 January 2012. However, not later than 27 January 2012, the following persons shall submit to the Minister of Revenue an inventory, using the form prescribed by the Minister of Revenue, of the tobacco products referred to in subsection 1 that the persons have in stock at 12:00 midnight on 31 December 2011 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 2012, in respect of those tobacco products, after deducting an amount corresponding to the tobacco tax computed at the rate in effect on 31 December 2011, 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.

(3) For the purposes of subsection 2, the tobacco products that a person has in stock at 12:00 midnight on 31 December 2011 include the tobacco products the person has acquired but that have not been delivered to the person at that time.

103. Section 11.1 of the Act is amended by replacing “form prescribed by him” in the first paragraph by “prescribed form”.

104. Section 13.1 of the Act is amended by replacing “tobacco prescribed by regulation” by “prescribed tobacco” and “manner and on the conditions prescribed by regulation” by “prescribed manner and conditions”.

105. Section 17.3 of the Act is amended by replacing “form prescribed by him” in the first paragraph by “prescribed form”.

106. Section 17.5 of the Act is amended

(1) by replacing “form prescribed by the Minister” in the portion of the first paragraph before subparagraph *a* by “prescribed form”;

(2) by replacing “requirements prescribed by regulation” in the third paragraph by “prescribed requirement”;

(3) by replacing “form prescribed by him” in the fourth paragraph by “prescribed form”.

107. Section 17.10 of the Act is amended

(1) by replacing “manner and on the conditions prescribed by regulation” in the first paragraph by “prescribed manner and conditions”;

(2) by replacing “Aux fins” in the second paragraph in the French text by “Pour l’application”.

108. Section 17.11 of the Act is amended by striking out “, by regulation,”.

109. Section 17.14 of the Act is amended by replacing “form prescribed by the Minister” by “prescribed form”.

TAXATION ACT

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

(1) by replacing the definition of “net income stabilization account” by the following definition:

““net income stabilization account” means

(a) an account of a taxpayer under the net income stabilization account program under the Farm Income Protection Act (Statutes of Canada, 1991, chapter 22); or

(b) an account of a taxpayer under the Agri-Québec program under the Act respecting La Financière agricole du Québec;”;

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

““employee life and health trust” has the meaning assigned by section 869.2;”;

(3) by replacing the definition of “NISA Fund No. 2” by the following definition:

““NISA Fund No. 2” means

(a) the portion of a taxpayer’s net income stabilization account, under the Farm Income Protection Act, that is described in paragraph *b* of subsection 2

of section 8 of that Act and that can reasonably be considered to be attributable to a program that allows the funds in the account to accumulate; or

(*b*) the portion of a taxpayer's net income stabilization account, under the Act respecting La Financière agricole du Québec, that is referred to as "Fund 2" under the Agri-Québec program;"

(2) Paragraphs 1 and 3 of subsection 1 have effect from 21 May 2010.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2010.

111. (1) Section 7.11.2 of the Act is amended by replacing the second paragraph by the following paragraph:

"If, as a result of a transaction or event, the property referred to in the first paragraph is deemed to be a 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 or paragraph *d* of section 688.4, the property is also deemed to be, at any time that is within 60 months after the transaction or event, a taxable Canadian property of the other trust."

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Canadian property of a taxpayer.

112. Section 7.28 of the Act is amended by replacing paragraph *b* in the French text by the following paragraph:

"*b*) soit dont résulterait, si la présente partie se lisait sans tenir compte du présent paragraphe, un avantage fiscal auquel s'applique l'article 1079.10."

113. (1) Section 38 of the Act is amended, in the first paragraph,

(1) by inserting "to or" before "under" in the portion before subparagraph *a*;

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

"(*b*.1) an employee life and health trust, to the extent that it may reasonably be considered that those contributions are attributable to coverage against the loss of all or part of the income from an office or employment;"

(2) Subsection 1 has effect from 1 January 2010.

114. (1) Section 43 of the Act is amended by replacing subsection 1 by the following subsection:

“43. (1) An individual shall, in computing the individual’s income, include the amounts payable on a periodic basis that the individual receives in respect of the loss of all or part of the individual’s income from an office or employment, pursuant to an insurance plan under which the individual’s employer has made a contribution or which is administered or provided by an employee life and health trust to which the individual’s employer has made a contribution, not exceeding the limit set under subsection 2.”

(2) Subsection 1 has effect from 1 January 2010.

115. (1) Section 47.2 of the Act is replaced by the following section:

“47.2. Despite section 47.1, an individual is not required in computing the individual’s income to include an amount received in respect of an employee benefit plan, to the extent that such amount represents a return of amounts contributed to the plan by the individual or a deceased employee of whom the individual is a legatee by particular title or legal representative, a death benefit or an amount that would, but for the deduction provided for in sections 3 and 4, be a death benefit, a pension benefit attributable to services rendered by a person in a period throughout which the person was not resident in Canada, or a designated employee benefit (as defined in section 869.1).”

(2) Subsection 1 has effect from 1 January 2010.

116. (1) Section 47.6 of the Act is amended by replacing the second paragraph by the following paragraph:

“However, such a plan does not include any part of the arrangement that is a plan referred to in any of subparagraphs *a*, *d* and *e* of the first paragraph of section 38 or in section 43 or 47, a group health or accident insurance plan, a private health services plan, a group term life insurance policy, a trust referred to in paragraph *m* of section 998, an employee trust, an employee life and health trust, an arrangement the sole purpose of which is to provide education or training for employees of the employer to improve their work or work-related skills and abilities, a salary deferral arrangement in respect of an individual under which a deferred amount must be included as a benefit under section 37 in computing the individual’s income, a retirement compensation arrangement or a prescribed arrangement.”

(2) Subsection 1 has effect from 1 January 2010.

117. (1) Section 47.16 of the Act is amended by inserting the following paragraph after paragraph *e*:

“(e.1) an employee life and health trust;”

(2) Subsection 1 has effect from 1 January 2010.

118. (1) Section 87 of the Act is amended by replacing paragraph z.6 by the following paragraph:

“(z.6) any amount required by section 935.26.1 or section 207.061 of the Income Tax Act to be included in computing the taxpayer’s income for the year.”

(2) Subsection 1 has effect from 17 October 2009.

119. (1) Section 135 of the Act is amended by adding the following paragraph after paragraph e:

“(f) except as expressly permitted by section 139.2, contributions made to an employee life and health trust.”

(2) Subsection 1 has effect from 1 January 2010.

120. (1) The Act is amended by inserting the following after section 139.1:

“DIVISION II.2

“EMPLOYEE LIFE AND HEALTH TRUST

“**139.2.** An employer may deduct, in computing the employer’s income for a taxation year, an amount in respect of employer contributions paid to a trustee under an employee life and health trust as is permitted by sections 869.4 to 869.7.”

(2) Subsection 1 has effect from 1 January 2010.

121. (1) Section 175.1 of the Act is amended by adding the following paragraph after paragraph c of subsection 1:

“(d) as consideration, subject to sections 869.4 to 869.7, for a “designated employee benefit” (as defined in section 869.1) required to be provided after the end of the year (other than consideration payable in the year, to a corporation that is licensed to provide insurance, for coverage in respect of the year).”

(2) Subsection 1 has effect from 1 January 2010.

122. (1) Section 230.0.0.4.1 of the Act is amended by replacing subparagraph a of the second paragraph by the following subparagraph:

“(a) the taxpayer has filed with the Minister the prescribed form containing prescribed information and, if applicable, a copy of each agreement, certificate, advance ruling, qualification certificate, rate schedule, receipt or report on or before the day that is 12 months after that date or, if applicable, within the time

limit extended in accordance with the second paragraph of section 1029.6.0.1.2 or the second paragraph of section 36.0.1 of the Tax Administration Act (chapter A-6.002), so as to be deemed to have paid an amount to the Minister for the year in respect of the expenditure under any of Divisions II.5.1 to II.6.15 of Chapter III.1 of Title III of Book IX; and”.

(2) Subsection 1 applies in respect of an application filed by a taxpayer after 30 March 2010 to be allowed to deduct an amount under sections 222 to 224 of the Act.

123. (1) Section 257 of the Act is amended by replacing “of section 671.5” in paragraph *p.1* by “of the first paragraph of section 671.5”.

(2) Subsection 1 applies to a taxation year that ends after 29 June 2010.

124. (1) Section 280.6 of the Act is amended by inserting “, at any time that is within 60 months after the disposition, a” after “deemed to be” in subparagraph *c* of the first paragraph.

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Canadian property of a taxpayer.

125. (1) Section 301 of the Act is amended by inserting “, at any time that is within 60 months after the exchange,” after “deemed to be” in subparagraph *d* of the first paragraph.

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Canadian property of a taxpayer.

126. (1) Section 311.1 of the Act is amended

(1) by striking out subparagraph *d* of the second paragraph;

(2) by adding the following subparagraphs after subparagraph *d* of the second paragraph:

“(e) an amount referred to in the second paragraph of section 1029.8.109.4;
or

“(f) if the taxpayer is a person described in the third paragraph participating in an employment-assistance measure or program or a social assistance and support program established under the Individual and Family Assistance Act, an amount received by the taxpayer, as an allowance or reimbursement, in respect of expenses incurred by the taxpayer to travel from the taxpayer’s place of residence to the location of activities provided for under the measure or program, including expenses for parking in proximity to the location of the activities.”;

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

“The person to whom subparagraph *f* of the second paragraph refers is the person who, for the purposes of the Individual and Family Assistance Act, has demonstrated, in accordance with section 70 of that Act, a capacity for employment that is severely limited.”

(2) Paragraph 1 of subsection 1 and paragraph 2 of that subsection 1, when it enacts subparagraph *e* of the second paragraph of section 311.1 of the Act, apply from the taxation year 2010.

(3) Paragraph 2 of subsection 1, when it enacts subparagraph *f* of the second paragraph of section 311.1 of the Act, and paragraph 3 of that subsection 1 apply from the taxation year 2011 and, if the amount of the allowance or of the reimbursement is in respect of expenses incurred by a taxpayer participating in a social assistance and support program, to any preceding taxation year for which the Minister of Revenue could, on 21 December 2010 and under section 1010 of the Act, determine or redetermine the tax payable and make an assessment, a reassessment or an additional assessment.

127. (1) The Act is amended by inserting the following section after section 313.11:

“**313.12.** A taxpayer shall also include the total of all amounts, each of which is an amount received in the year by the taxpayer that is required to be included in computing the taxpayer’s income under section 869.11, except to the extent that the amount is required to be included under section 429 in computing the income for the year by the taxpayer or other person resident in Canada.”

(2) Subsection 1 has effect from 1 January 2010.

128. (1) Section 336 of the Act is amended by replacing “program administered pursuant to an agreement entered into under section 12 of that Act” in paragraph *d.3* by “designated provincial program within the meaning of section 890.15”.

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

129. (1) Section 339 of the Act is amended

(1) by replacing “aux fins” in the following provisions in the French text by “pour l’application”:

— paragraph *d*;

— subparagraph 2 of subparagraph ii of paragraph *d.0.1*;

— paragraph *d.1*;

— paragraph *d.2*;

— paragraph *f*;

— paragraph *i*;

(2) by inserting the following paragraph after paragraph *f*:

“(f.1) the amount allowed as a deduction for the year in computing the taxpayer’s income for the purposes of the Income Tax Act under paragraph *m* of section 60 of that Act as payments to a registered disability savings plan;”.

(2) Paragraph 2 of subsection 1 has effect from 4 March 2010.

130. (1) Chapter V of Title VI of Book III of Part I of the Act, comprising sections 340 and 341, is repealed.

(2) Subsection 1 has effect from 4 March 2010.

131. Section 429 of the Act is amended

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

“**429.** The rights and property that an individual owned when the individual died, if they are not property referred to in section 428, or capital property, and if the proceeds thereof when realized or disposed of would have been included in computing the individual’s income, must be included at their value in computing the individual’s income for the year of the individual’s death.”;

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

“However, the legal representative of an individual may elect, not later than the day that is one year after the date of death or the day that is 90 days after the sending of a notice of assessment, whichever is the later, in respect of the individual’s tax for the year of the individual’s death, not to include such value in computing the individual’s income for the year of the individual’s death; in that case, the individual shall file a separate fiscal return for the year under this Part and pay the tax for the year under this Part as if”.

132. (1) Section 467.1 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) by an employee trust, an employee life and health trust, a segregated fund trust within the meaning of subparagraph *k* of the first paragraph of section 835, a trust described in subparagraph *a.1* of the third paragraph of section 647 or a trust described in paragraph *m* of section 998;”.

(2) Subsection 1 has effect from 1 January 2010.

133. (1) Section 521 of the Act is replaced by the following section:

“521. If a property to which section 518 applies is a taxable Québec property or taxable Canadian property of the taxpayer, a share referred to in that section and received as consideration for the disposition of the property is deemed to be, at any time that is within 60 months after the disposition, a taxable Québec property or taxable Canadian property of the taxpayer, as the case may be.”

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Québec property or taxable Canadian property of a taxpayer.

134. (1) Section 538 of the Act is replaced by the following section:

“538. If the exchanged share is a taxable Québec property or taxable Canadian property of the taxpayer, the share issued in exchange is deemed to be, at any time that is within 60 months after the exchange, a taxable Québec property or taxable Canadian property of the taxpayer, as the case may be.”

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Québec property or taxable Canadian property of a taxpayer.

135. (1) Section 540.4 of the Act is replaced by the following section:

“540.4. If the exchanged foreign share is a taxable Québec property or taxable Canadian property of the taxpayer, the share issued in exchange is deemed to be, at any time that is within 60 months after the exchange, a taxable Québec property or taxable Canadian property of the taxpayer, as the case may be.”

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Québec property or taxable Canadian property of a taxpayer.

136. (1) Section 540.6 of the Act is amended by inserting “, at any time that is within 60 months after the disposition,” after “deemed to be” in paragraph *b*.

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Québec property or taxable Canadian property of a taxpayer.

137. (1) Section 554 of the Act is replaced by the following section:

“554. If the capital property disposed of that is referred to in section 551 is a share or an option to acquire such a share that is a taxable Québec property or taxable Canadian property of the taxpayer, the share or option received as

consideration is deemed to be, at any time that is within 60 months after the amalgamation referred to in that section, a taxable Québec property or taxable Canadian property of the taxpayer, as the case may be.”

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Québec property or taxable Canadian property of a taxpayer.

138. (1) Section 614 of the Act is amended by inserting “, at any time that is within 60 months after the disposition,” after “deemed to be also” in subparagraph *c* of the second paragraph.

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Québec property or taxable Canadian property of a taxpayer.

139. (1) Section 647 of the Act is amended by replacing subparagraph *a* of the third paragraph by the following subparagraph:

“(a) an amateur athlete trust, an employee trust, an employee life and health trust, a trust described in paragraph *c.4* of section 998 or a trust governed by a foreign retirement arrangement, a registered pension plan, a profit sharing plan, a registered supplementary unemployment benefit plan, a registered retirement savings plan, a deferred profit sharing plan, a registered education savings plan, a registered disability savings plan, an employee benefit plan, a registered retirement income fund or a tax-free savings account;”.

(2) Subsection 1 has effect from 1 January 2010.

140. (1) Section 657.1 of the Act is amended by adding the following paragraph after paragraph *c*:

“(d) where that section applies to an employee life and health trust, the amount that may be deducted by such a trust under that paragraph *a* is equal to the amount that became payable by the trust in the year as a designated employee benefit (as defined in section 869.1).”

(2) Subsection 1 has effect from 1 January 2010.

141. (1) Section 671.5 of the Act is amended

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

““tax-liable beneficiary” under a designated trust for a particular taxation year of the designated trust means a beneficiary under the designated trust who is

(a) an individual who is resident in Québec on the last day of the individual’s taxation year in which the particular taxation year ends; or

(b) a corporation that has an establishment in Québec at any time in the corporation's taxation year in which the particular taxation year ends;";

(2) by replacing the definition of "designated beneficiary" by the following definition:

"designated beneficiary" under a designated trust for a taxation year of the designated trust means a tax-liable beneficiary under the designated trust for the year or, if a beneficiary under the designated trust is a partnership, a tax-liable member of the partnership for the partnership's fiscal period in which the designated trust's taxation year ends, who has for the year, with any person or partnership with whom the beneficiary or the member is not dealing at arm's length, a share of the aggregate of the income interests in the designated trust that is an amount of \$5,000 or more, or a share of the aggregate of the income interests in the designated trust or of the aggregate of the capital interests in the designated trust that corresponds to at least 10% of the aggregate of the income interests or of the aggregate of the capital interests in the designated trust;";

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

"tax-liable member" of a partnership for a fiscal period of the partnership in which ends a taxation year of a designated trust of which the partnership is a beneficiary, means a member of the partnership who is

(a) an individual who is resident in Québec on the last day of the individual's taxation year in which the fiscal period ends; or

(b) a corporation that has an establishment in Québec at any time in the corporation's taxation year in which the fiscal period ends;";

(4) by adding the following paragraph:

"For the purposes of the definitions of "tax-liable beneficiary" and "tax-liable member" in the first paragraph, the following rules apply:

(a) if an individual dies or ceases to be resident in Canada in a taxation year, the last day of the individual's taxation year is the day of the individual's death or the last day on which the individual was resident in Canada; and

(b) if an individual to whom the first paragraph of section 25 applies is a beneficiary under a designated trust or a member of a partnership that is a beneficiary under a designated trust, the individual is not a tax-liable beneficiary under the designated trust or a tax-liable member of the partnership, as the case may be, even though the individual is deemed to be resident in Québec on the last day of a taxation year for the purposes of the second paragraph of section 25."

(2) Subsection 1 applies to a taxation year that is a taxation year of a beneficiary under a designated trust or of a member of a partnership which is

a beneficiary under a designated trust and that ends after 29 June 2010. In addition, it applies, in respect of such a beneficiary or such a member that is a corporation, to a taxation year of the corporation that ends after 11 July 2002 and before 30 June 2010 and, in respect of such a beneficiary or such a member who is a taxpayer other than a corporation, to a taxation year of the taxpayer that ends after 31 December 2001 and before 30 June 2010, if

(1) on 28 June 2010 or, if it is later, on the day that is the beneficiary's or the member's filing-due date for the beneficiary's or the member's taxation year, the beneficiary or the member had not enclosed the information returns provided for in sections 671.8 and 671.9 of the Act with the fiscal return referred to in section 1000 of the Act for that taxation year; and

(2) in the fiscal return referred to in paragraph 1, the beneficiary or the member has not deducted an amount in computing tax otherwise payable under section 772.15 of the Act.

142. (1) Section 671.8 of the Act is amended by replacing the portion before subparagraph *a* of the first paragraph by the following:

“671.8. Every tax-liable beneficiary under a designated trust for a particular taxation year of the designated trust and, if the beneficiary under the designated trust for the particular year is a partnership, every tax-liable member of the partnership for a fiscal period of the partnership in which the particular year ends shall enclose with the fiscal return the beneficiary or the member is required to file under section 1000 or would be required to file under that section if tax were payable by the beneficiary or the member under this Part for the tax-liable beneficiary's taxation year in which the particular year ends or for the tax-liable member's taxation year in which the fiscal period ends, as the case may be, an information return, in the prescribed form, containing”.

(2) Subsection 1 applies to a taxation year that is a taxation year of a beneficiary under a designated trust or of a member of a partnership which is a beneficiary under a designated trust and that ends after 29 June 2010. In addition, it applies, in respect of such a beneficiary or such a member that is a corporation, to a taxation year of the corporation that ends after 11 July 2002 and before 30 June 2010 and, in respect of such a beneficiary or such a member who is a taxpayer other than a corporation, to a taxation year of the taxpayer that ends after 31 December 2001 and before 30 June 2010, if

(1) on 28 June 2010 or, if it is later, on the day that is the beneficiary's or the member's filing-due date for the beneficiary's or the member's taxation year, the beneficiary or the member had not enclosed the information returns provided for in sections 671.8 and 671.9 of the Act with the fiscal return referred to in section 1000 of the Act for that taxation year; and

(2) in the fiscal return referred to in paragraph 1, the beneficiary or the member has not deducted an amount in computing tax otherwise payable under section 772.15 of the Act.

143. (1) Section 688 of the Act is amended by striking out subparagraph *d.1* of the first paragraph.

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Canadian property of a taxpayer.

144. (1) Section 688.4 of the Act is amended by inserting “, at any time that is within 60 months after the distribution,” after “deemed to be” in paragraph *d*.

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Québec property or taxable Canadian property of a taxpayer.

145. (1) Section 690.2 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**690.2.** If at a particular time any property of an employee trust, an employee life and health trust or a trust described in subparagraph *a.1* of the third paragraph of section 647 is distributed by the trust to a taxpayer who is a beneficiary under the trust as consideration for all or any part of the taxpayer’s interest in the trust, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2010.

146. (1) Section 692.5 of the Act is amended by replacing paragraph *j* by the following paragraph:

“(j) if the contributor is an amateur athlete trust, a cemetery care trust, an employee trust, an employee life and health trust, an inter vivos trust deemed by section 851.25 to exist in respect of a congregation that is a constituent part of a religious organization, a segregated fund trust within the meaning of section 851.2, a trust described in paragraph *c.4* of section 998 or a trust governed by an eligible funeral arrangement, a profit sharing plan, a registered education savings plan, a registered disability savings plan, a registered supplementary unemployment benefit plan or a tax-free savings account, the particular trust is the same type of trust.”

(2) Subsection 1 has effect from 1 January 2010.

147. (1) Section 692.8 of the Act is amended by replacing subparagraph *e* of the first paragraph by the following subparagraph:

“(e) if, as a result of a transaction or event, 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 or paragraph *d* of section 688.4, the property

is also deemed to be, at any time that is within 60 months after the transaction or event, taxable Québec property or taxable Canadian property of the transferee trust;”.

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Québec property or taxable Canadian property of a taxpayer.

148. (1) Section 725 of the Act is amended

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

“(a.0.1) 35% of the total of all benefits (in this paragraph referred to as “U.S. social security benefits”) to which paragraph 5 of Article XVIII of the Convention between Canada and the United States of America with respect to Taxes on Income and on Capital as set out in Schedule I to the Canada-United States Tax Convention Act, 1984 (Statutes of Canada, 1984, chapter 20) applies, if

i. the individual has, continuously during a period that begins before 1996 and ends in the year, been resident in Canada, and has received U.S. social security benefits in each taxation year that ends in that period, or

ii. in the case where the benefits are payable to the individual in respect of a deceased person,

(1) the individual was, immediately before the person’s death, the person’s spouse,

(2) the individual has, continuously during a period that begins at the time of the person’s death and ends in the year, been resident in Canada,

(3) the person was, in respect of the taxation year in which the person died, an individual described in subparagraph i, and

(4) in each taxation year that ends in the period described in subparagraph i, the individual, the deceased person, or both of them, received U.S. social security benefits;”;

(2) by replacing paragraph *c.1* by the following paragraph:

“(c.1) an amount received by the individual from the Minister of Education, Recreation and Sports as a postdoctoral research fellowship under the Fellowship for Excellence and included as such under paragraph *h* of section 312;”.

(2) Paragraph 1 of subsection 1 applies from the taxation year 2010.

149. (1) Section 725.7.2 of the Act is amended by inserting “or a designated provincial program as defined in section 905.0.3” after “(S. C. 2007, c. 35)”.

(2) Subsection 1 applies from the taxation year 2009.

150. Section 726.2 of the Act is repealed.

151. (1) Section 727 of the Act is amended by adding the following paragraph after paragraph *c*:

“(d) despite paragraph *c*, in the three taxation years that precede and in the three taxation years that follow the particular year, if the taxpayer is an employee life and health trust.”

(2) Subsection 1 has effect from 1 January 2010.

152. (1) The Act is amended by inserting the following section after section 727:

“**727.1.** Despite section 727, no amount in respect of a loss other than a trust’s non-capital loss for a taxation year in which the trust was an employee life and health trust may be deducted in computing the trust’s taxable income for another taxation year (in this section referred to as the “specified year”) if

(a) the trust was not an employee life and health trust for the specified year; or

(b) the trust is an employee life and health trust that, because of the application of section 869.3, may not deduct an amount under paragraph *a* of section 657 for the specified year.”

(2) Subsection 1 has effect from 1 January 2010.

153. (1) Section 728.0.1 of the Act is amended by inserting the following subparagraph after subparagraph *i* of paragraph *a*:

“i.1. the amount deductible in computing the taxpayer’s income for the year as a consequence of the application of paragraph *d* of section 657.1.”.

(2) Subsection 1 has effect from 1 January 2010.

154. (1) Section 736.3 of the Act is amended by adding the following paragraph:

“Despite section 1010, the Minister shall make such assessments, reassessments or additional assessments of tax, interest and penalties and such determinations or redeterminations as are necessary for any taxation year to give effect to the first paragraph.”

(2) Subsection 1 applies in respect of a reimbursement made after 31 December 2003.

155. (1) The Act is amended by inserting the following section after section 736.3:

“**736.4.** Despite section 727, an individual may deduct, under that section, in computing the individual’s taxable income for a particular taxation year subsequent to the taxation year 2003, an amount in respect of a non-capital loss sustained by the individual in a taxation year (in this section referred to as the “reimbursement year”) subsequent to the third taxation year that follows the particular taxation year, if

(a) the individual deducted, in computing the individual’s income for the reimbursement year, an amount paid by or on behalf of the individual as the reimbursement of an amount the individual included in computing the individual’s income for the particular taxation year;

(b) the reimbursement referred to in subparagraph *a* results from the determination, in respect of the individual, in the reimbursement year of an amount relating to the particular taxation year that is a covered benefit attributable to a preceding taxation year, within the meaning assigned to that expression by section 766.16; and

(c) the amount deducted does not exceed the portion of the non-capital loss sustained by the individual in the reimbursement year that may reasonably be considered to be attributable to the reimbursement referred to in subparagraph *a*.

Despite section 1010, the Minister shall make such assessments, reassessments or additional assessments of tax, interest and penalties and such determinations and redeterminations as are necessary for any taxation year in order to give effect to the first paragraph.”

(2) Subsection 1 applies in respect of a reimbursement made after 31 December 2009.

(3) In addition, subsection 1 applies in respect of a reimbursement made by or on behalf of an individual after 31 December 2007 and before 1 January 2010, if the individual so elects on or before the individual’s filing-due date, within the meaning of section 1 of the Act, for the taxation year 2010.

156. (1) Section 752.0.11.1.3 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) the expenses related to an in vitro fertilization treatment, if such expenses are

i. eligible expenses within the meaning of the first paragraph of section 1029.8.66.1,

ii. paid in respect of an in vitro fertilization treatment undergone by a woman who is no longer of childbearing age, or

iii. paid in respect of an in vitro fertilization treatment during which an in vitro fertilization activity is carried out that does not meet a condition of paragraphs *a* and *b* of the definition of “eligible in vitro fertilization treatment” in the first paragraph of section 1029.8.66.1;”.

(2) Subsection 1 applies in respect of expenses paid after 31 December 2010 for a treatment undergone after 4 August 2010.

157. (1) Section 752.0.13.1 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) the expenses related to an in vitro fertilization treatment, if such expenses are

i. eligible expenses within the meaning of the first paragraph of section 1029.8.66.1,

ii. paid in respect of an in vitro fertilization treatment undergone by a woman who is no longer of childbearing age, or

iii. paid in respect of an in vitro fertilization treatment during which an in vitro fertilization activity is carried out that does not meet a condition of paragraphs *a* and *b* of the definition of “eligible in vitro fertilization treatment” in the first paragraph of section 1029.8.66.1; and”.

(2) Subsection 1 applies in respect of expenses paid after 31 December 2010 for a treatment undergone after 4 August 2010.

158. (1) Section 752.0.18 of the Act is amended by replacing the third paragraph by the following paragraph:

“For the purposes of sections 752.0.11 to 752.0.14, 1029.8.66.1 and 1029.8.67 to 1029.8.81, a reference to an audiologist, dentist, occupational therapist, nurse, physician, optometrist, speech-language pathologist, pharmacist, physiotherapist or psychologist is a reference to a person authorized to practise as such in accordance with any of subparagraphs i to iii of subparagraph *a* of the first paragraph.”

(2) Subsection 1 applies from the taxation year 2011.

159. (1) Section 752.0.18.13 of the Act is amended

(1) by replacing “réfère l’article 752.0.18.10” in the portion before paragraph *a* in the French text by “l’article 752.0.18.10 fait référence”;

(2) by replacing “or 118.9” in paragraph *b* by “, 118.9 or 118.61”.

(2) Paragraph 2 of subsection 1 applies in respect of a taxation year in relation to which the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 4 May 2011.

160. (1) Section 766.2 of the Act is amended, in the sixth paragraph,

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

“(a) an amount that is not otherwise deducted in computing an individual’s taxable income or tax payable under this Part for a taxation year to which the averaging applies, but that is deducted for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *c* and *d* of the fourth paragraph for that taxation year, is deemed, for the application of this Part to any taxation year, to have been deducted in computing the individual’s taxable income or tax payable under this Part for the taxation year to which the averaging applies, including when establishing the amount determined in respect of the individual for another taxation year under any of subparagraphs *a*, *c* and *d* of the fourth paragraph or any of subparagraphs *a*, *d* and *h* of the second paragraph of section 766.17;”;

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

“(c) an amount that, under subparagraph *a* of the fifth paragraph of section 766.17, is deemed deducted in computing an individual’s taxable income or tax payable under this Part for a taxation year to which the averaging applies, because it is deducted in that computation for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *d* and *h* of the second paragraph of section 766.17 for the taxation year to which the averaging applies, may not be taken into account for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *c* and *d* of the fourth paragraph for that taxation year.”

(2) Subsection 1 applies from the taxation year 2010.

161. (1) Section 766.17 of the Act is amended

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

“ $A - B + C + D + E - F$.”;

(2) by replacing subparagraphs *c* and *d* of the second paragraph by the following subparagraphs:

“(c) C is the amount determined by the following formula without reference to section 7.5:

G – H;

“(d) D is the aggregate of

(1) if the preceding year is subsequent to 2009, the amount by which the amount that a person, other than the individual, deducted under section 776.41.14 in computing the person’s tax otherwise payable for that preceding year exceeds the amount that the person could have deducted under section 776.41.14 in computing the person’s tax otherwise payable for that preceding year, if the covered benefit attributable to the preceding year had been determined in that year, and

(2) the amount by which the amount that a person, other than the individual, deducted under section 776.41.21 in computing the person’s tax otherwise payable for that preceding year exceeds the amount that the person could have deducted under section 776.41.21 in computing the person’s tax otherwise payable for that preceding year, if the covered benefit attributable to the preceding year had been determined in that year;”;

(3) by adding the following subparagraphs after subparagraph *f* of the second paragraph:

“(g) G is the amount deducted by the individual’s eligible spouse for the preceding taxation year under section 776.78, as it read before being repealed, or section 776.41.5 in computing the tax otherwise payable for that preceding year; and

“(h) H is the amount that could have been deducted by the individual’s eligible spouse for the preceding taxation year under section 776.78, as it read before being repealed, or section 776.41.5 in computing the tax otherwise payable for that preceding year, computed without reference to section 776.41.5, if the covered benefit attributable to the preceding year had been determined in that year, without however exceeding the tax otherwise payable for that preceding year.”;

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

“For the purpose of applying this Part to any taxation year,

(a) an amount that is not otherwise deducted in computing an individual’s taxable income or tax payable under this Part for a taxation year (in this subparagraph referred to as the “preceding year”), but that is deducted for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *d* and *h* of the second paragraph for the preceding year, is deemed, for the application of this Part to any taxation year, to have been deducted in computing the individual’s taxable income or tax payable, as the case may be, under this Part for the preceding year, including when

establishing the amount determined in respect of the individual under any of subparagraphs *a*, *d* and *h* of the second paragraph or subparagraphs *a*, *c* and *d* of the fourth paragraph of section 766.2 for another taxation year;

(*b*) an amount that is otherwise deducted in computing an individual's taxable income or tax payable under this Part for a taxation year subsequent to a particular taxation year may not be taken into account for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *d* and *h* of the second paragraph for the particular taxation year;

(*c*) an amount that, under subparagraph *a* of the sixth paragraph of section 766.2, is deemed to be deducted in computing an individual's taxable income or tax payable under this Part for a particular taxation year, because it is deducted in that computation for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *c* and *d* of the fourth paragraph of section 766.2 for the particular year, may not be taken into account for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *d* and *h* of the second paragraph for the particular year; and

(*d*) an amount that is otherwise deducted in computing an individual's taxable income or tax payable under this Part for a particular taxation year, but that is not deducted for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *d* and *h* of the second paragraph for the particular year, is deemed, for the application of this Part to any other taxation year, not to have been deducted in computing the individual's taxable income or tax payable, as the case may be, under this Part for the particular year.”

(2) Subsection 1 applies from the taxation year 2010. However, when section 766.17 of the Act applies to the taxation year 2010, subparagraph *d* of the second paragraph of that section is to be read as follows:

“(d) D is the amount by which the amount that a person, other than the individual, deducted under section 776.41.21 in computing the person's tax otherwise payable for that preceding year exceeds the amount that the person could have deducted under section 776.41.21 in computing the person's tax otherwise payable for that preceding year, if the covered benefit attributable to the preceding year had been determined in that year;”.

162. (1) Section 772.14 of the Act is amended by replacing “section 671.5” by “the first paragraph of section 671.5”.

(2) Subsection 1 applies to a taxation year that ends after 29 June 2010.

163. (1) Section 772.15 of the Act is amended

(1) by replacing “A taxpayer” in the first paragraph by “Subject to the second paragraph, a taxpayer”;

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

“If the taxpayer described in the first paragraph is a corporation that has, in the particular taxation year, an establishment in Québec and an establishment outside Québec, the amount that the taxpayer may deduct from the taxpayer’s tax otherwise payable under this Part for the particular year, in accordance with the first paragraph, may not exceed the proportion of that amount otherwise determined that the corporation’s business carried on in Québec is of the aggregate of the corporation’s business carried on in Canada or in Québec and elsewhere in the particular year, as determined under subsection 2 of section 771.”

(2) Subsection 1 applies to a taxation year of a taxpayer that ends after 29 June 2010. In addition, it applies to a taxation year of a taxpayer that ends after 11 July 2002 and before 30 June 2010, if

(1) on 28 June 2010 or, if it is later, on the day that is the taxpayer’s filing-date for the taxpayer’s taxation year, the taxpayer had not enclosed the information returns provided for in sections 671.8 and 671.9 of the Act with the taxpayer’s fiscal return referred to in section 1000 of the Act for that taxation year; and

(2) in the fiscal return referred to in paragraph 1, the taxpayer has not deducted an amount in computing the taxpayer’s tax otherwise payable under section 772.15 of the Act.

164. (1) Section 776.1.4 of the Act is amended

(1) by replacing “55 years of age” in subparagraphs *a* and *a.1* of the first paragraph by “45 years of age”;

(2) by adding the following paragraph:

“The following rules apply for the purposes of subparagraph *b* of the second paragraph:

(*a*) an individual is deemed to have obtained the redemption of a share under section 10 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) before the end of a taxation year ending after 31 December 2007 if the share was purchased before 20 December 2008 by the entity governed by that Act as a consequence of the application of any of the criteria of its purchase by agreement policy regarding early retirement or progressive retirement; and

(*b*) an individual is deemed to have obtained the redemption of a share under section 11 of the Act to establish Fondation, le Fonds de développement de

la Confédération des syndicats nationaux pour la coopération et l'emploi before the end of a taxation year ending after 31 December 2008 if the share was purchased before 30 October 2009 by the entity governed by that Act as a consequence of the application of any of the criteria of its purchase by agreement policy regarding early retirement or progressive retirement.”

(2) Subsection 1 applies from the taxation year 2008. However, when the third paragraph of section 776.1.4 of the Act applies to the taxation year 2008, it is to be read as follows:

“For the purposes of subparagraph *b* of the second paragraph, an individual is deemed to have obtained the redemption of a share under section 10 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) before the end of a taxation year ending after 31 December 2007 if the share was purchased before 20 December 2008 by the entity governed by that Act as a consequence of the application of any of the criteria of its purchase by agreement policy regarding early retirement or progressive retirement.”

165. (1) The Act is amended by inserting the following section before section 776.1.5.0.11:

“776.1.5.0.10.1. In this chapter, “acquisition period” means any of the following periods:

(a) the period that begins on 24 March 2006 and ends on 28 February 2007;

(b) the period that begins on 1 March 2007 and ends on 9 November 2007;

(c) the period that begins on 10 November 2007 and ends on 29 February 2008;
or

(d) a period that begins on 1 March of a year after 2007 and ends on the last day of the month of February of the following year.

If the period described in the first paragraph ends on a statutory holiday, the period is deemed to end on the day immediately before the statutory holiday.”

(2) Subsection 1 has effect from 24 March 2006.

166. (1) Section 776.1.5.0.11 of the Act is replaced by the following section:

“776.1.5.0.11. An individual, other than a trust, who is resident in Québec at the end of 31 December of a particular taxation year and who is not a dealer acting as an intermediary or as a firm underwriter may deduct from the individual’s tax otherwise payable for the particular year under this Part

an amount equal to the product obtained by multiplying the percentage specified in the second paragraph by the aggregate of the amounts paid by the individual in an acquisition period beginning in the particular year for the purchase, as first purchaser, of a share of the capital stock of the entity governed by the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1).

The percentage to which the first paragraph refers is 35%, if the acquisition period referred to in that paragraph is described in subparagraph *a* or *b* of the first paragraph of section 776.1.5.0.10.1, and 50%, in any other case.

The aggregate referred to in the first paragraph may not exceed,

(*a*) if the acquisition period referred to in that paragraph is described in subparagraph *a* or *b* of the first paragraph of section 776.1.5.0.10.1, \$2,500;

(*b*) if the acquisition period referred to in that paragraph is described in subparagraph *c* of the first paragraph of section 776.1.5.0.10.1, the amount by which \$5,000 exceeds the lesser of \$2,500 and the aggregate of the amounts paid by the individual in the preceding acquisition period for the purchase, as first purchaser, of a share described in the first paragraph; or

(*c*) if the acquisition period referred to in that paragraph is described in subparagraph *d* of the first paragraph of section 776.1.5.0.10.1, \$5,000.”

(2) Subsection 1 applies in respect of an amount paid after 23 March 2006.

167. (1) Section 776.1.5.0.12 of the Act is repealed.

(2) Subsection 1 has effect from 24 March 2006.

168. (1) Section 776.1.5.0.13 of the Act is amended

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

“**776.1.5.0.13.** No individual may deduct, for a particular taxation year, an amount under section 776.1.5.0.11 in respect of an amount paid by the individual in the acquisition period referred to in the first paragraph of that section for the acquisition of a share referred to in that section if”;

(2) by adding the following paragraph:

“For the purposes of the first paragraph, the acquisition periods described in subparagraphs *b* and *c* of the first paragraph of section 776.1.5.0.10.1 are deemed to be a single acquisition period that begins on 1 March 2007 and ends on 29 February 2008.”

(2) Subsection 1 applies in respect of an amount paid after 23 March 2006.

169. (1) Section 776.41.14 of the Act is amended

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

“A – B – C.”;

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

“(b) B is the total of

i. the amount obtained by multiplying the percentage determined under section 750.1 for the year by the aggregate of all amounts each of which is an amount determined for the year under any of sections 752.0.0.4 to 752.0.0.6 in respect of the eligible student, or

ii. the aggregate of all amounts each of which is an amount deemed, for a particular month, under section 1029.8.116.16, to be an overpayment of the eligible student’s tax payable for the year in respect of the particular month; and”;

(3) by adding the following subparagraph after subparagraph *b* of the second paragraph:

“(c) C is the eligible student’s tax otherwise payable for the year under this Part, computed without reference to the deductions under this Book.”

(2) Subsection 1 applies from the taxation year 2010. However, when section 776.41.14 of the Act applies to the taxation year 2010, subparagraph *b* of the second paragraph is to be read as follows:

“(b) B is the amount obtained by multiplying the percentage determined under section 750.1 for the year by the aggregate of all amounts each of which is an amount determined for the year under any of sections 752.0.0.4 to 752.0.0.6 in respect of the eligible student; and”.

170. (1) Section 776.45 of the Act is amended by replacing paragraph *d.1* by the following paragraph:

“(d.1) a taxation year of a trust throughout which the trust is a segregated fund trust, within the meaning of subparagraph *k* of the first paragraph of section 835, a mutual fund trust, an employee life and health trust, or a master trust within the meaning of the regulations made under paragraph *c.4* of section 998;”.

(2) Subsection 1 has effect from 1 January 2010.

171. (1) Section 785.0.1 of the Act is amended by inserting the following subparagraph after subparagraph vi of paragraph *a* of the definition of “excluded right or interest”:

“vi.1. an employee life and health trust.”.

(2) Subsection 1 has effect from 1 January 2010.

172. (1) Section 785.2 of the Act is amended, in the first paragraph,

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

“(b.1) despite subparagraph *b*, if the taxpayer is or was at any time, an employee life and health trust, the following rules apply:

i. the taxpayer is deemed

(1) to have disposed, at the time (in this subparagraph referred to as the “time of disposition”) that is immediately before the time that is immediately before the particular time, of each property then owned by the taxpayer for proceeds equal to its fair market value at the time of disposition, which proceeds are deemed to have been received by the taxpayer at the time of disposition, and

(2) to have carried on a business at the time of disposition, and

ii. each property of the taxpayer is deemed to be described in the inventory of the business referred to in subparagraph 2 of subparagraph i and to have a cost of nil at the time of disposition;”;

(2) by replacing “subparagraph *b*” in subparagraph *c* by “subparagraph *b* or *b.1*”.

(2) Subsection 1 has effect from 1 January 2010.

173. (1) The Act is amended by inserting the following section after section 785.2.2:

“785.2.2.1. For the purposes of subparagraph *a* of the first paragraph of section 785.2.2, a property is deemed to be a taxable Canadian property of an individual throughout the period that began at the emigration time and that ends at the particular time if

(a) the emigration time is before 5 March 2010; and

(b) the property was a taxable Canadian property of the individual on 4 March 2010.”

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Canadian property of a taxpayer.

174. (1) The Act is amended by inserting the following before Title II of Book VII of Part I:

“TITLE I.1

“EMPLOYEE LIFE AND HEALTH TRUST

“CHAPTER I

“INTERPRETATION

“869.1. In this Title,

“actuary” means a Fellow of the Canadian Institute of Actuaries;

“class of beneficiaries” of a trust means a group of beneficiaries who have identical rights or interests under the trust;

“designated employee benefit” means a benefit from a group sickness or accident insurance plan, a group term life insurance policy or a private health services plan;

“employee” means an employee or former employee of an employer and includes an individual in respect of whom the employer has assumed responsibility for the provision of designated employee benefits as a result of the acquisition by the employer of a business in which the individual was employed;

“key employee”, of an employer in respect of a taxation year, means an employee who

(a) was at any time in the year or in a preceding taxation year, a specified employee of the employer; or

(b) was an employee whose employment income from the employer in any two of the five taxation years preceding the year exceeded five times the Maximum Pensionable Earnings, as determined under section 40 of the Act respecting the Québec Pension Plan (chapter R-9), for the calendar year in which the employment income was earned.

“869.2. A trust that is established for employees of one or more employers (each referred to in this section and in section 869.6 as a “participating employer”) is an employee life and health trust for a taxation year if, throughout the year, under the terms that govern the trust,

(a) the only purpose of the trust is to provide designated employee benefits to, or for the benefit of, persons described in subparagraph i or ii of paragraph *d*;

(b) on wind-up or reorganization, the property of the trust may only be distributed to

i. each remaining beneficiary of the trust who is described in subparagraph i or ii of paragraph *d* (other than a key employee or an individual who is related to a key employee) on a pro rata basis,

ii. another employee life and health trust, or

iii. after the death of the last beneficiary described in subparagraph i or ii of paragraph *d*, the State or Her Majesty in right of Canada or a province, other than Québec;

(c) the trust is required to be resident in Canada;

(d) the trust may not have any beneficiaries other than persons each of whom is

i. an employee of a participating employer,

ii. an individual who, in respect of an employee of a participating employer, is (or, if the employee is deceased, was, at the time of the employee's death)

(1) the spouse of the employee, or

(2) related to the employee and either a member of the employee's household or dependent on the employee for support,

iii. another employee life and health trust, or

iv. the State or Her Majesty in right of Canada or a province, other than Québec;

(e) the trust contains at least one class of beneficiaries where

i. the members of the class represent at least 25% of all of the beneficiaries of the trust who are employees of the participating employer, and

ii. at least 75% of the members of the class are not key employees of the participating employer;

(f) the rights under the trust of each key employee of a participating employer are not more advantageous than the rights of a class of beneficiaries described in paragraph *e*;

(g) no participating employer, nor any person who does not deal at arm's length with a participating employer, has any rights under the trust as a beneficiary or otherwise, except rights

i. to designated employee benefits,

ii. to enforce undertakings, warranties or similar obligations regarding

(1) the maintenance of the trust as an employee life and health trust, or

(2) the operation of the trust in a manner that prevents section 869.3 from applying to prohibit the deduction of an amount by the trust under section 657, or

iii. to prescribed payments;

(h) the trust may not make a loan to, or an investment in, a participating employer or a person or partnership with whom the participating employer does not deal at arm's length; and

(i) representatives of one or more participating employers do not constitute the majority of the trustees of the trust or otherwise control the trust.

“CHAPTER II

“COMPUTATION OF INCOME

“**869.3.** No amount may be deducted in a taxation year by an employee life and health trust under paragraph *a* of section 657 if the trust

(a) is not operated in the year in accordance with the terms required by section 869.2 to govern the trust; or

(b) is operated or maintained in the year primarily for the benefit of one or more key employees or their family members described in subparagraph ii of paragraph *d* of section 869.2.

“**869.4.** For the purpose of computing the income of an employer, the following rules apply:

(a) the employer may deduct for a taxation year the portion of its contributions to an employee life and health trust made in the year that may reasonably be regarded as having been contributed to enable the trust to

i. pay premiums to an insurance corporation that is licensed to provide insurance under the laws of Canada or a province for insurance coverage for the year or a preceding taxation year in respect of designated employee benefits for beneficiaries described in subparagraph i or ii of paragraph *d* of section 869.2, or

ii. otherwise provide

(1) group term life insurance as described in clause B of subparagraph iii of paragraph *a* of subsection 9 of section 18 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), or

(2) any designated employee benefits payable in the year or a preceding taxation year to, or for the benefit of, beneficiaries described in subparagraph i or ii of paragraph *d* of section 869.2; and

(*b*) the portion of any contribution made to an employee life and health trust that exceeds the amount deductible under paragraph *a* and that may reasonably be regarded as enabling the trust to provide or pay benefits described in subparagraphs i and ii of paragraph *a* in a subsequent taxation year is deductible for that year.

“869.5. For the purposes of section 869.4, if, in respect of an employer’s obligations to fund an employee life and health trust, a report has been prepared by an independent actuary, using accepted actuarial principles and practices, before the time of a contribution by the employer, the portion of the contribution that the report specifies to be the amount that the employee life and health trust is reasonably required to pay or incur in a taxation year in order to provide designated employee benefits to beneficiaries described in subparagraph i or ii of paragraph *d* of section 869.2 for a taxation year is, in the absence of evidence to the contrary, presumed to have been contributed to enable the trust to provide those benefits for the year.

“869.6. Despite subsection 1 of section 175.1 and section 869.4, an employer may deduct in computing its income for a taxation year an amount that it is required to contribute for the year to an employee life and health trust if the following conditions are met at the time that the contribution is made:

(*a*) it is reasonable to expect that

i. at no time in the year will more than 95% of the employees who are beneficiaries of the trust be employed by a single employer or by a related group of employers, and

ii. at least 15 employers will contribute to the trust in respect of the year or at least 10% of the employees who are beneficiaries of the trust will be employed in the year by more than one participating employer;

(*b*) employers contribute to the trust under a collective bargaining agreement and in accordance with a negotiated contribution formula that does not provide for any variation in contributions determined by reference to the financial experience of the trust; and

(*c*) contributions that are to be made by each employer are determined, in whole or in part, by reference to the number of hours worked by individual

employees of the employer or some other measure that is specific to each employee with respect to whom contributions are made to the trust.

For the purposes of subparagraph ii of subparagraph *a* of the first paragraph, all employers who are related to each other are deemed to be a single employer.

“869.7. The amount deducted in a taxation year by an employer in computing its income in respect of contributions made to an employee life and health trust may not exceed the amount determined by the formula

$A - B$.

In the formula in the first paragraph,

(*a*) *A* is the total of the contributions made by the employer to the trust in the year or in a preceding taxation year; and

(*b*) *B* is the total of the amounts deducted by the employer in a preceding taxation year in respect of the contributions made by the employer to the trust.

“869.8. If an employer issues a promissory note or provides other evidence of its indebtedness to an employee life and health trust in respect of its obligation to the trust, the following rules apply:

(*a*) the issuance of the note or the provision of the evidence of indebtedness to the trust is not a contribution to the trust; and

(*b*) a payment by the employer to the trust in full or partial satisfaction of its liability under the note or the evidence of indebtedness, whether stated to be of principal or interest or any other amount, is deemed to be an employer contribution to the trust that is subject to this Title and not a payment of principal or interest on the note or indebtedness.

“869.9. For the purpose of determining whether an amount is deductible by an employer under section 869.4, if a trust was an employee life and health trust at the time that a promissory note or other evidence of indebtedness referred to in section 869.8 was issued or provided, the trust is deemed to be an employee life and health trust at each time that an employer contribution is deemed to be made under paragraph *b* of section 869.8 in respect of the note or other indebtedness.

“869.10. For the purposes of section 43 and paragraph *p* of section 752.0.11.1, employee contributions to an employee life and health trust, to the extent that they are, and are identified by the trust at the time of contribution as, contributions in respect of a particular designated employee benefit, are deemed to be payments by the employee in respect of the particular designated employee benefit.

“869.11. If a trust that is, or was, at any time, an employee life and health trust pays an amount as a distribution from the trust to any person in a taxation year, the amount of the distribution must be included in computing the person’s income for the year, except to the extent that the amount is

(a) a payment of a designated employee benefit that is not included in computing the person’s income because of Chapters I and II of Title II of Book III; or

(b) a distribution to another employee life and health trust that is a beneficiary of the employee life and health trust.

“869.12. If contributions have been received by an employee life and health trust from more than one employer, the trust is deemed to be a separate trust established in respect of the property held for the benefit of beneficiaries described in subparagraph i or ii of paragraph *d* of section 869.2 in respect of a particular employer, if

(a) the trustee makes a valid election under paragraph *a* of subsection 12 of section 144.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement); and

(b) under the terms of the trust, contributions from the employer and the income derived from those contributions accrue solely for the benefit of those beneficiaries.

Chapter V.2 of Title II of Book I applies in relation to an election made under paragraph *a* of subsection 12 of section 144.1 of the Income Tax Act.

“869.13. No non-capital loss is deductible by an employee life and health trust in computing its taxable income for a taxation year, except as provided by sections 727 and 727.1.”

(2) Subsection 1 applies to a trust created after 31 December 2009.

175. (1) Section 890.1 of the Act is amended by inserting the following subparagraph after subparagraph *f* of the second paragraph:

“(f.1) an employee life and health trust;”.

(2) Subsection 1 has effect from 1 January 2010.

176. (1) Section 890.15 of the Act is amended

(1) by replacing “(Statutes of Canada, 2004, chapter 26) or under a program administered pursuant to an agreement entered into under section 12 of that Act” in paragraph *c.1* of the definition of “trust” by “or under a designated provincial program”;

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

““designated provincial program” means

(a) a program administered pursuant to an agreement entered into by the government of a province under section 12 of the Canada Education Savings Act (Statutes of Canada, 2004, chapter 26); or

(b) a program established under the laws of a province, other than Québec, to encourage the financing of children’s post-secondary education through savings in registered education savings plans;”.

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

177. (1) Section 890.15.1 of the Act is replaced by the following section:

“890.15.1. In this Title, a contribution to an education savings plan does not include

(a) an amount paid into the plan under or because of the Canada Education Savings Act (Statutes of Canada, 2004, chapter 26) or a designated provincial program;

(b) an amount deemed under section 1029.8.128 to be an overpayment of the trust’s tax payable; and

(c) an amount paid into the plan under or because of any other program that has a similar purpose to a designated provincial program and that is funded, directly or indirectly, by a province (other than an amount paid into the plan by a public primary caregiver in its capacity as subscriber under the plan).”

(2) Subsection 1 has effect from 1 January 2007. However, when section 890.15.1 of the Act applies

(1) before 21 February 2007, it is to be read as follows:

“890.15.1. In this Title, a contribution to an education savings plan does not include an amount paid into the plan under or because of the Canada Education Savings Act (Statutes of Canada, 2004, chapter 26) or a designated provincial program.”; or

(2) after 20 February 2007 and before 1 January 2009, it is to be read without reference to its paragraph c.

178. (1) Section 905.0.3 of the Act is amended by inserting the following definition in alphabetical order:

““designated provincial program” means a program that is established under the laws of a province and that supports savings in registered disability savings plans;”.

(2) Subsection 1 applies from the taxation year 2009.

179. (1) Section 905.0.4 of the Act is replaced by the following section:

“905.0.4. For the purposes of this Title, a contribution to a disability savings plan does not include, other than for the purposes of paragraph *b* of the definition of “disability savings plan” in section 905.0.3,

(a) an amount paid into the plan under or because of the Canada Disability Savings Act (Statutes of Canada, 2007, chapter 35) or a designated provincial program;

(b) an amount paid into the plan under or because of any other program that has a similar purpose to a designated provincial program and that is funded, directly or indirectly, by a province, other than an amount paid into the plan by an entity described in subparagraph iii of paragraph *a* of the definition of “qualifying person” in section 905.0.3 in its capacity as holder of the plan;

(c) an amount transferred to the plan in accordance with section 905.0.16; or

(d) other than for the purposes of paragraphs *f* to *h* and *n* of section 905.0.6, an amount that is a specified RDSP payment as defined in subsection 1 of section 60.02 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

(2) Subsection 1 applies from the taxation year 2009. However, when section 905.0.4 of the Act applies before 1 July 2011, it is to be read without reference to its paragraph *d*.

180. (1) Section 905.0.6 of the Act is amended, in the first paragraph,

(1) by striking out “, other than as a transfer in accordance with section 905.0.16,” in the following provisions of subparagraph *g*:

— the portion before subparagraph *i*;

— subparagraph *iii*;

(2) by inserting “or a designated provincial program” after “Canada Disability Savings Act” in subparagraph *iii* of subparagraph *i*;

(3) by striking out “, other than as a transfer in accordance with section 905.0.16,” in the portion of subparagraph *n* before subparagraph *i*;

(4) by inserting “or a designated provincial program” after “Canada Disability Savings Act” in subparagraph *p*.

(2) Subsection 1 applies from the taxation year 2009.

181. (1) Section 905.0.15 of the Act is amended by striking out “, other than as a transfer in accordance with section 905.0.16,” in subparagraph *b* of the second paragraph.

(2) Subsection 1 applies from the taxation year 2009.

182. (1) Section 935.24 of the Act is amended by adding the following paragraph after paragraph *b*:

“(c) a trust’s income is computed without reference to paragraph *a* of section 657.”

(2) Subsection 1 applies from the taxation year 2010.

183. (1) Section 1015 of the Act is amended by adding the following subparagraph after subparagraph *t* of the second paragraph:

“(u) an amount described in section 313.12.”

(2) Subsection 1 has effect from 1 January 2010.

184. (1) Section 1029.6.0.1.2 of the Act is amended

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

“The 12-month time limit provided for in the first paragraph is extended by operation of law if

(a) after the fifteenth day preceding the expiry of that time limit, the taxpayer obtained the certificate, advance ruling or qualification certificate that the taxpayer is required to file with the Minister in accordance with any of Divisions II to II.6.15; and

(b) the application for the certificate, advance ruling or qualification certificate was filed with the Minister or the body responsible for issuing the document before the expiry of the ninth month following the taxpayer’s filing-due date for the particular taxation year.”;

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

“(b) the taxpayer has filed with the Minister the prescribed form containing prescribed information and, if applicable, a copy of the documents referred to

in the first paragraph on or before the day that is 12 months after that date or, if applicable, within the time limit extended in accordance with the second paragraph or the second paragraph of section 36.0.1 of the Tax Administration Act (chapter A-6.002), so as to be deemed to have paid an amount to the Minister for the year in respect of the cost, expenditure or costs under any of Divisions II to II.6.15 other than the particular division.”

(2) Paragraph 1 of subsection 1 applies to a taxation year for which the time limit for filing a certificate, advance ruling or qualification certificate with the Minister of Revenue in accordance with any of Divisions II to II.6.15 of Chapter III.1 of Title III of Book IX of Part I of the Act expires after 30 June 2006.

(3) Paragraph 2 of subsection 1 applies in respect of an application filed by a taxpayer after 30 March 2010 so as to be deemed to have paid an amount to the Minister of Revenue under any of Divisions II to II.6.15 of Chapter III.1 of Title III of Book IX of Part I of the Act.

185. (1) Section 1029.8.9 of the Act is amended by replacing subparagraph *a* of the fifth paragraph by the following subparagraph:

“(a) the taxpayer has filed with the Minister the prescribed form containing prescribed information and, if applicable, a copy of each agreement, certificate, advance ruling, qualification certificate, rate schedule, receipt or report on or before the day that is 12 months after the taxpayer’s filing-due date for a taxation year or, if applicable, within the time limit extended in accordance with the second paragraph of section 1029.6.0.1.2 or the second paragraph of section 36.0.1 of the Tax Administration Act (chapter A-6.002), so as to be deemed to have paid an amount to the Minister for the year under any of Divisions II.5.1 to II.6.15 in respect of an expenditure incurred under the contract; and”.

(2) Subsection 1 applies in respect of an application for an advance ruling filed after 30 March 2010.

186. (1) Section 1029.8.34 of the Act is amended by replacing subparagraph ii of paragraph *b* of the definition of “labour expenditure” in the first paragraph by the following subparagraph:

“ii. to a particular corporation having an establishment in Québec that, at the time that portion of the remuneration is incurred, is not a corporation referred to in subparagraph iii, a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, or a corporation that is not dealing at arm’s length with a corporation holding such a licence, to the extent that that portion of the remuneration is reasonably attributable to the wages of the particular corporation’s eligible employees who provided services as part of the production of the property.”.

(2) Subsection 1 has effect from 4 May 2011.

187. (1) Section 1029.8.36.72.82.1 of the Act is amended, in the definition of “eligible repayment of assistance” in the first paragraph,

(1) by replacing the portion of subparagraph *m.1* before subparagraph ii by the following:

“(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 particular calendar year ending in the taxation year, the amount by which the lesser of the balance of the corporation’s tax assistance limit for the taxation year, within the meaning of section 1029.8.36.72.82.3.4, multiplied by 100/20 if the particular calendar year is the calendar year 2010, or by 100/10 if the particular calendar year is subsequent to the calendar year 2010, and 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 lesser of the balance of the corporation’s tax assistance limit for the taxation year, within the meaning of section 1029.8.36.72.82.3.4, multiplied by 100/20 if the particular calendar year is the calendar year 2010, or by 100/10 if the particular calendar year is subsequent to the calendar year 2010, and 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”;

(2) by replacing the portion of subparagraph *n.1* before subparagraph ii by the following:

“(n.1) where a corporation pays in a particular 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 particular 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

lesser of the balance of the corporation's tax assistance limit for the taxation year, within the meaning of section 1029.8.36.72.82.3.4, multiplied by 100/20 if the particular calendar year is the calendar year 2010, or by 100/10 if the particular calendar year is subsequent to the calendar year 2010, and 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 particular calendar year or a preceding calendar year, exceeds the aggregate of

i. the lesser of the balance of the corporation's tax assistance limit for the taxation year, within the meaning of section 1029.8.36.72.82.3.4, multiplied by 100/20 if the particular calendar year is the calendar year 2010, or by 100/10 if the particular calendar year is subsequent to the calendar year 2010, and 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”;

(3) by replacing the portion of subparagraph *o.1* before subparagraph ii by the following:

“(o.1) where a qualified corporation pays in a particular 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 particular 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 lesser of the balance of the corporation's tax assistance limit for the taxation year, within the meaning of section 1029.8.36.72.82.3.4, multiplied by 100/20 if the particular calendar year is the calendar year 2010, or by 100/10 if the particular calendar year is subsequent to the calendar year 2010, and 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 particular 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 lesser of the balance of the corporation's tax assistance limit for the taxation year, within the meaning of section 1029.8.36.72.82.3.4, multiplied

by 100/20 if the particular calendar year is the calendar year 2010, or by 100/10 if the particular calendar year is subsequent to the calendar year 2010, and 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”.

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010.

188. (1) Section 1029.8.36.72.82.3.2 of the Act is amended by replacing the portion of subparagraph *a.1* of the first paragraph before subparagraph *i* by the following:

“(a.1) 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 10% of the particular amount that is the least of the following amounts:”.

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010.

189. (1) Section 1029.8.36.72.82.3.3 of the Act is amended 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, 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 10% of the particular amount that is the least of the following amounts:”.

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010.

190. (1) Section 1029.8.36.166.40 of the Act is amended by replacing the portion of the definition of “qualified property” in the first paragraph before paragraph *a* by the following:

““qualified property” of a corporation or partnership means a property that is acquired by the corporation or partnership, that is included in Class 29 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1), if such an acquisition occurs in any of the years 2008 to 2011, or in Class 43 of that Schedule in any other case, and that”.

(2) Subsection 1 has effect from 14 March 2008.

191. (1) Section 1029.8.50 of the Act is amended by adding the following paragraph after the seventh paragraph:

“For the purpose of applying this Part to any taxation year,

(a) an amount that is otherwise deducted in computing an individual's taxable income or tax payable under this Part for a taxation year subsequent to the taxation year to which the averaging applies may not be taken into account for the purpose of establishing the amount determined in respect of the individual under subparagraph *a* or *b* of the third paragraph for the taxation year to which the averaging applies; and

(b) an amount that, under subparagraph *a* of the fifth paragraph of section 766.17, is deemed to be deducted in computing an individual's taxable income or tax payable under this Part for a taxation year to which the averaging applies, because it is deducted in that computation for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *d* and *h* of the second paragraph of section 766.17 for the taxation year to which the averaging applies, may not be taken into account for the purpose of establishing the amount determined in respect of the individual under subparagraph *a* or *b* of the third paragraph for the taxation year to which the averaging applies."

(2) Subsection 1 applies from the taxation year 2007. However, when section 1029.8.50 of the Act applies to a taxation year preceding the taxation year 2010, the eighth paragraph of that section is to be read as follows:

"For the purpose of applying this Part to any taxation year, an amount that is otherwise deducted in computing an individual's taxable income or tax payable under this Part for a taxation year subsequent to the taxation year to which the averaging applies may not be taken into account for the purpose of establishing the amount determined in respect of the individual under subparagraph *a* or *b* of the third paragraph for the taxation year to which the averaging applies."

192. Section 1029.8.61.6 of the Act is amended by replacing "financial institution situated in Québec" in subparagraph *c* of the first paragraph by "financial institution having an establishment situated in Québec".

193. (1) The Act is amended by inserting the following sections after section 1029.8.61.6:

"1029.8.61.6.1. The Minister may require from any individual who makes an application for advance payments referred to in the first paragraph of section 1029.8.61.6 a document or information other than those provided for in the first and second paragraphs of that section if the Minister considers the document or information necessary to evaluate the application.

"1029.8.61.6.2. Despite the first paragraph of section 1029.8.61.6, the Minister is not required to grant an application for advance payments referred to in that paragraph for a particular taxation year if

(a) the individual, or the individual's spouse at the time of the application, received an amount the Minister paid in advance under section 1029.8.61.6 for

a preceding taxation year and, at the time the application is processed, has not filed a fiscal return for the preceding year; and

(b) the application is processed after the filing-due date of the person referred to in paragraph *a* for the preceding year.

“1029.8.61.6.3. The Minister may, at a particular time, cease to pay in advance, or suspend the payment of, an amount provided for in section 1029.8.61.6 to an individual for a particular taxation year if

(a) the individual, or the individual’s spouse at the time of the application referred to in the first paragraph of section 1029.8.61.6 for the particular year, received an amount the Minister paid in advance under that section for a preceding taxation year and has not, as of the particular time, filed a fiscal return for the preceding year; and

(b) the particular time is subsequent to the filing-due date of the person referred to in paragraph *a* for the preceding year.

“1029.8.61.6.4. The Minister may suspend the advance payment of, reduce or cease to pay an amount provided for in section 1029.8.61.6 if documents or information brought to the Minister’s attention so warrant.”

(2) Subsection 1 has effect from 22 December 2010.

194. Section 1029.8.61.13 of the Act is amended by striking out “or, where the individual died in the year, throughout the period of the year preceding the time of death”.

195. (1) Section 1029.8.61.56 of the Act is amended by adding the following paragraph:

“An employee of the Régie des rentes du Québec, who is authorized by the Minister, may sign the documents required for the purposes of the first paragraph.”

(2) Subsection 1 has effect from 1 April 2011.

196. (1) Section 1029.8.66.1 of the Act is amended

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

“1029.8.66.1. In this division,

“eligible expenses” of an individual means the expenses related to an eligible in vitro fertilization treatment undergone by the individual or the individual’s spouse to enable the individual or the individual’s spouse to become a parent, and that are paid

(a) for assisted procreation services rendered by a physician and described in any of subparagraphs *a* to *e* of the first paragraph of section 34.4 of the Regulation respecting the application of the Health Insurance Act (R.R.Q., chapter A-29, r. 5), subparagraph *a* or *b* of the first paragraph of section 34.5 of that regulation or paragraph *a* or *c* of section 34.6 of that regulation;

(b) for medications

i. that can lawfully be acquired for use by a person only if prescribed by a physician,

ii. the purchase of which is recorded by a pharmacist, and

iii. that are not covered by the basic prescription drug insurance plan established by the Act respecting prescription drug insurance (chapter A-29.01);

(c) for travel expenses that, but for paragraph *a* of section 752.0.11.1.3, would be medical expenses referred to in section 752.0.11.1; or

(d) for travel and lodging expenses that, but for subparagraph *a* of the second paragraph of section 752.0.13.1, would be travel and lodging expenses referred to in the first paragraph of that section, and for which a physician produces a certificate, within the meaning of section 752.0.18, certifying that care equivalent or virtually equivalent to that obtained is not available in Québec within 250 kilometres of the locality where the person undergoing the treatments lives and, if such is the case, that that person is unable to travel unassisted;

“eligible in vitro fertilization treatment” means a non-insured in vitro fertilization treatment undergone by a woman of childbearing age and during which an in vitro fertilization activity is carried out that meets the following conditions:

(a) following the in vitro fertilization activity, only one embryo or, in accordance with the decision of a physician who has considered the quality of the embryos, a maximum of two embryos, in the case of a woman 36 years of age or under, or three embryos including no more than two blastocysts, in the case of a woman 37 years of age or over, are to be transferred; and

(b) if the in vitro fertilization activity is carried out in Québec, the assisted procreation services required during the activity, other than the services described in paragraphs *a* and *c* of section 34.6 of the Regulation respecting the application of the Health Insurance Act, are rendered in a centre for assisted procreation that is the holder of a licence issued in accordance with the Regulation respecting clinical activities related to assisted procreation (R.R.Q., chapter A-5.01, r. 1), by a physician who practices at that centre;

“non-insured in vitro fertilization treatment” means an in vitro fertilization treatment undergone by an individual and in respect of which no cost for services described in sections 34.4 and 34.5 of the Regulation respecting the

application of the Health Insurance Act is paid on behalf of the individual, or for which the individual may not be reimbursed, by the administrator of a universal health insurance plan;

“universal health insurance plan” means

(a) a plan established by or pursuant to a law of a province that establishes a health insurance plan that is a health care insurance plan within the meaning of section 2 of the Canada Health Act (Revised Statutes of Canada, 1985, chapter C-6) or a plan established by or pursuant to a law of another jurisdiction that establishes a public health insurance plan; or

(b) a plan established by the Government of Canada that provides for health insurance protection for the members of the Canadian Forces or the members of the Royal Canadian Mounted Police.”;

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

“For the purposes of paragraph *b* of the definition of “eligible in vitro fertilization treatment” in the first paragraph, if assisted procreation services are rendered at any time in the six-month period beginning on 5 August 2010 in a centre for assisted procreation that is not, at that time, the holder of a licence issued in accordance with the Regulation respecting clinical activities related to assisted procreation, those services are deemed to have been rendered in a centre for assisted procreation that is the holder of such a licence if the centre was in operation on 5 August 2010 and if a licence was issued to it not later than 5 February 2011 in accordance with that regulation.”

(2) Subsection 1 applies in respect of expenses paid after 31 December 2010 for a treatment undergone after 4 August 2010.

197. (1) Section 1029.8.66.2 of the Act is amended by replacing the first paragraph by the following paragraph:

“**1029.8.66.2.** An individual who is resident in Québec at the end of 31 December of a year is deemed to have paid to the Minister, on the individual’s balance-due day for the individual’s taxation year the end of which coincides with that date, on account of the individual’s tax payable under this Part for that taxation year, an amount, for the year, equal to the lesser of \$10,000 and 50% of the aggregate of the individual’s eligible expenses that, in the year, are paid by the individual or by the person who is the individual’s spouse at the time of payment.”

(2) Subsection 1 applies from the taxation year 2011.

198. (1) Section 1029.8.66.3 of the Act is amended by replacing paragraphs *b* and *c* by the following paragraphs:

“(b) a copy of all receipts providing evidence of the expenses referred to in any of paragraphs *a* to *c* of the definition of “eligible expenses” in the first paragraph of section 1029.8.66.1; and

“(c) a copy of the certificate referred to in paragraph *d* of the definition of “eligible expenses” in the first paragraph of section 1029.8.66.1 in prescribed form.”

(2) Subsection 1 applies from the taxation year 2011.

199. (1) Section 1029.8.80.2 of the Act is amended

(1) by replacing “in this section” in the portion of the first paragraph before subparagraph *a* by “in this subdivision”;

(2) by replacing “financial institution situated in Québec” in subparagraph *g* of the first paragraph by “financial institution having an establishment situated in Québec”;

(3) by striking out “and, if the individual does not so notify the Minister, the Minister may suspend, reduce or cease the payment of the advance” in the third paragraph.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 22 December 2010.

200. (1) The Act is amended by inserting the following sections after section 1029.8.80.3:

“**1029.8.80.4.** The Minister may require from any individual who makes an application for advance payments referred to in the first paragraph of section 1029.8.80.2 a document or information other than those provided for in that paragraph if the Minister considers the document or information necessary to evaluate the application.

“**1029.8.80.5.** Despite the first paragraph of section 1029.8.80.2, the Minister is not required to grant an application for advance payments referred to in that paragraph for a particular taxation year if

(a) the individual, or the individual’s spouse at the time of the application, received a payment of the amount of the advance relating to child care expenses for a preceding taxation year and, at the time the application is processed, has not filed a fiscal return for the preceding year; and

(b) the application is processed after the filing-due date of the person referred to in paragraph *a* for the preceding year.

“1029.8.80.6. The Minister may, at a particular time, cease to pay, or suspend the payment of, the amount of the advance relating to child care expenses to an individual for a particular taxation year if

(a) the individual, or the individual’s spouse at the time of the application referred to in the first paragraph of section 1029.8.80.2 for the particular year, received a payment of the amount of the advance relating to child care expenses for a preceding taxation year and has not, as of the particular time, filed a fiscal return for the preceding year; and

(b) the particular time is subsequent to the filing-due date of the person referred to in paragraph *a* for the preceding year.

“1029.8.80.7. The Minister may suspend the payment of, reduce or cease to pay the amount of the advance relating to child care expenses if documents or information brought to the Minister’s attention so warrant.”

(2) Subsection 1 has effect from 22 December 2010.

201. (1) Section 1029.8.116.9 of the Act is amended

(1) by replacing “in this section “ in the portion of the first paragraph before subparagraph *a* by “in this subdivision”;

(2) by replacing “financial institution situated in Québec” in subparagraph *f* of the first paragraph by “financial institution having an establishment situated in Québec”;

(3) by striking out “and, if the individual does not so notify the Minister, the Minister may suspend, reduce or cease the payment of the advance” in the fourth paragraph.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 22 December 2010.

202. (1) Section 1029.8.116.9.1 of the Act is amended

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

“1029.8.116.9.1. If an individual applies to the Minister of Employment and Social Solidarity for a taxation year, in prescribed form containing prescribed information, and if that Minister, after being satisfied that the conditions set out in subparagraphs *b* and *c* of the first paragraph of section 1029.8.116.5.0.2 are met in respect of any of the individual’s periods of transition to work that include an eligible month, notifies the Minister of Revenue, the latter Minister may pay in advance, according to the terms and conditions provided for in the second paragraph, an amount (in this subdivision

referred to as the “amount of the advance relating to the supplement”) equal to the amount that the individual considers to be the amount that the individual will be deemed to have paid to the Minister, under that first paragraph, on account of the individual’s tax payable for a taxation year for which the application is made, if”;

(2) by replacing “financial institution situated in Québec” in subparagraph *e* of the first paragraph by “financial institution having an establishment situated in Québec”;

(3) by striking out “and, if the individual does not so notify the Minister, the Minister may suspend, reduce or cease the payment of the advance” in the fourth paragraph.

(2) Paragraphs 1 and 3 of subsection 1 have effect from 22 December 2010.

203. (1) The Act is amended by inserting the following sections after section 1029.8.116.9.1:

“1029.8.116.9.1.1. The Minister may require from any individual who makes an application for advance payments referred to in the first paragraph of section 1029.8.116.9 or 1029.8.116.9.1 a document or information other than those provided for in that paragraph if the Minister considers the document or information necessary to evaluate the application.

“1029.8.116.9.1.2. Despite the first paragraph of sections 1029.8.116.9 and 1029.8.116.9.1, the Minister is not required to grant an application for advance payments referred to in that paragraph for a particular taxation year if

(a) the individual, or the individual’s spouse at the time of the application, received for a preceding taxation year a payment either of the amount of the advance relating to the work premium or of the amount of the advance relating to the supplement and, at the time the application is processed, has not filed a fiscal return for the preceding year; and

(b) the application is processed after the filing-due date of the person referred to in paragraph *a* for the preceding year.

“1029.8.116.9.1.3. The Minister may, at a particular time, cease to pay, or suspend the payment of, either the amount of the advance relating to the work premium or the amount of the advance relating to the supplement to an individual for a particular taxation year if

(a) the individual, or the individual’s spouse at the time of the application referred to in the first paragraph of section 1029.8.116.9 or 1029.8.116.9.1, as the case may be, for the particular year, received for a preceding taxation year a payment either of the amount of the advance relating to the work premium

or of the amount relating to the supplement and has not, as of the particular time, filed a fiscal return for the preceding year; and

(b) the particular time is subsequent to the filing-due date of the person referred to in paragraph *a* for the preceding year.

“1029.8.116.9.1.4. The Minister may suspend the payment of, reduce or cease to pay either the amount of the advance relating to the work premium or the amount of the advance relating to the supplement if documents or information brought to the Minister’s attention so warrant.”

(2) Subsection 1 has effect from 22 December 2010.

204. (1) Section 1029.8.126 of the Act is amended by inserting the following definition in alphabetical order in the first paragraph:

““designated provincial program” has the meaning assigned by section 890.15;”.

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

205. (1) Section 1029.8.140 of the Act is amended by replacing “in accordance with an agreement entered into with the government of a province under section 12 of the Canada Education Savings Act (Statutes of Canada, 2004, chapter 26)” in paragraph *g* by “under a designated provincial program”.

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

206. (1) Section 1029.8.142 of the Act is amended by replacing “program administered in accordance with an agreement entered into with the government of a province under section 12 of the Canada Education Savings Act (Statutes of Canada, 2004, chapter 26)” in subparagraph *h* of the second paragraph by “designated provincial program”.

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

207. (1) Section 1029.8.147 of the Act is amended by replacing paragraph *c* by the following paragraph:

“(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 part of 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.”

(2) Subsection 1 applies from the taxation year 2009.

208. (1) Section 1042.1 of the Act is amended by replacing “of section 671.5” in subparagraph *c* of the first paragraph by “of the first paragraph of section 671.5”.

(2) Subsection 1 applies to a taxation year that ends after 29 June 2010.

209. Section 1049.32 of the Act is repealed.

210. Section 1079.8.5 of the Act is amended by replacing the first paragraph in the French text by the following paragraph:

“**1079.8.5.** Un contribuable qui réalise une opération comportant une rémunération conditionnelle dans une année d’imposition ou qui est membre d’une société de personnes qui réalise une telle opération dans un exercice financier doit, dans une déclaration de renseignements produite conformément à l’article 1079.8.9 et dans le délai prévu à l’article 1079.8.10, divulguer cette opération au ministre pour cette année d’imposition ou pour cet exercice financier, selon le cas, lorsque, en l’absence du titre I du livre XI, il résulterait directement ou indirectement de cette opération:

a) dans le cas où l’opération est réalisée par le contribuable, soit un avantage fiscal de 25 000 \$ ou plus pour le contribuable, soit une incidence sur le revenu de celui-ci de 100 000 \$ ou plus, pour l’année;

b) dans le cas où l’opération est réalisée par la société de personnes, une incidence sur le revenu de la société de personnes de 100 000 \$ ou plus pour l’exercice financier.”

211. Section 1079.8.6 of the Act is amended by replacing the first paragraph in the French text by the following paragraph:

“**1079.8.6.** Un contribuable qui réalise une opération confidentielle dans une année d’imposition ou qui est membre d’une société de personnes qui réalise une telle opération dans un exercice financier doit, dans une déclaration de renseignements produite conformément à l’article 1079.8.9 et dans le délai prévu à l’article 1079.8.10, divulguer cette opération au ministre pour cette année d’imposition ou pour cet exercice financier, selon le cas, lorsque, en l’absence du titre I du livre XI, il résulterait directement ou indirectement de cette opération:

a) dans le cas où l’opération est réalisée par le contribuable, soit un avantage fiscal de 25 000 \$ ou plus pour le contribuable, soit une incidence sur le revenu de celui-ci de 100 000 \$ ou plus, pour l’année;

b) dans le cas où l’opération est réalisée par la société de personnes, une incidence sur le revenu de la société de personnes de 100 000 \$ ou plus pour l’exercice financier.”

212. Section 1079.11 of the Act is amended by replacing the first paragraph in the French text by the following paragraph:

“**1079.11.** Une opération d’évitement signifie une opération dont, en l’absence du présent titre, résulterait directement ou indirectement un avantage fiscal, ou qui fait partie d’une série d’opérations dont, en l’absence du présent titre, résulterait directement ou indirectement un avantage fiscal, sauf si, dans l’un ou l’autre de ces cas, l’on peut raisonnablement considérer que l’opération a été entreprise ou organisée principalement pour des objets véritables.”

213. Section 1079.12 of the Act is amended, in the French text,

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

“*a*) s’il n’était pas tenu compte du présent titre, un mauvais emploi des dispositions d’un ou de plusieurs des textes suivants résulterait directement ou indirectement de cette opération:”;

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

“*b*) un abus résulterait directement ou indirectement de cette opération, compte tenu des dispositions visées au paragraphe *a*, exception faite du présent titre, lues dans leur ensemble.”

214. (1) Section 1089 of the Act, amended by section 295 of chapter 3 of the statutes of 2010, is again amended by replacing “any of paragraphs *c* to *h.1*” in subparagraph *i* of subparagraph *c* of the first paragraph by “paragraph *c* or *d*”.

(2) Subsection 1 has effect from 5 March 2010.

215. (1) Section 1094 of the Act is amended

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

“(c) a share of the capital stock of a corporation (other than a mutual fund corporation) that is not listed on a designated stock exchange, an interest in a partnership or an interest in a trust (other than a unit of a mutual fund trust or an income interest in a trust resident in Canada), if, at any time during the 60-month period that ends at the particular time, more than 50% of the fair market value of the share or interest, as the case may be, was derived directly or indirectly from one or any combination of

- i. an immovable property situated in Québec,
- ii. a Canadian resource property,
- iii. a timber resource property, and

iv. a right in or an option in respect of a property described in any of subparagraphs i to iii, whether or not the property exists; and”;

(2) by striking out paragraph *c.1*;

(3) by replacing paragraph *d* by the following paragraph:

“(d) a share of the capital stock of a corporation that is listed on a designated stock exchange, a share of the capital stock of a mutual fund corporation or a unit of a mutual fund trust, if, at any time during the 60-month period that ends at the particular time,

i. 25% or more of the issued shares of any class of shares of the capital stock of the corporation, or 25% or more of the issued units of the trust, as the case may be, were owned by or belonged to one or any combination of the taxpayer and persons with whom the taxpayer did not deal at arm’s length, and

ii. more than 50% of the fair market value of the share or unit, as the case may be, was derived directly or indirectly from one or any combination of properties described in subparagraphs i to iv of paragraph *c*.”;

(4) by striking out paragraphs *e* to *h.1*.

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Québec property of a taxpayer.

216. (1) Section 1096 of the Act is replaced by the following section:

“**1096.** For the purposes of sections 1094 and 1095, a property is deemed to include, at a particular time, a right in or an option in respect of the property, whether or not the property exists at that time.”

(2) Subsection 1 applies in determining after 4 March 2010 whether a property is a taxable Québec property or taxable Canadian property of a taxpayer.

217. (1) Section 1097 of the Act is amended by replacing “any of paragraphs *c* to *h.1*” in the following provisions by “paragraph *c* or *d*”:

— the portion of the first paragraph before subparagraph *a*;

— the second paragraph.

(2) Subsection 1 has effect from 5 March 2010.

218. (1) Section 1129.27.4.1 of the Act is amended

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

““annual limit amount” applicable in respect of a capitalization period means

(a) \$100,000,000, in respect of the capitalization period that begins on 1 March 2007 and ends on 29 February 2008; and

(b) any of the following amounts, in respect of a capitalization period that begins after 29 February 2008:

i. \$150,000,000, if the paid-up capital of the shares of the capital stock of the Corporation is less than \$1,250,000,000 at the end of any previous capitalization period, or

ii. the lesser of \$150,000,000 and the amount corresponding to the reduction in paid-up capital attributable to the aggregate of all the shares redeemed or purchased by agreement by the Corporation in the preceding capitalization period, in any other case;”;

(2) by striking out the definitions of “cumulative limit amount” and “liability period”;

(3) by replacing the portion of the definition of “capitalization period” before paragraph *a* by the following:

““capitalization period” means any of the following periods:”;

(4) by replacing paragraph *b* of the definition of “capitalization period” by the following paragraph:

“(b) a period that begins on 1 March of a year subsequent to the year 2006 and ends on the last day of the month of February of the following year;”;

(5) by striking out paragraphs *c* to *e* of the definition of “capitalization period”.

(2) Subsection 1 applies in respect of a capitalization period that begins after 23 March 2006.

219. (1) Section 1129.27.4.2 of the Act is replaced by the following section:

“1129.27.4.2. The Corporation is required to pay, for a particular capitalization period, a tax under this Part equal to any of the following amounts:

(a) if the particular capitalization period begins on 24 March 2006 and ends on 28 February 2007, 35% of the amount by which \$725,000,000 is exceeded by the paid-up capital of the shares of the capital stock of the Corporation at the end of the particular capitalization period; or

(b) if the particular capitalization period begins after 28 February 2007, the amount determined by the formula

$$50\% \times (A - B).$$

In the formula in subparagraph *b* of the first paragraph,

(a) A is the paid-up capital of the shares of the capital stock of the Corporation issued during the particular capitalization period; and

(b) B is the annual limit amount applicable in respect of the particular capitalization period.”

(2) Subsection 1 applies in respect of a capitalization period that begins after 23 March 2006.

220. (1) Section 1129.27.6 of the Act is amended by inserting “and before 10 November 2007” after “23 March 2006” in the third paragraph.

(2) Subsection 1 has effect from 10 November 2007.

221. Section 1135.3 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**1135.3.** The property to which the first paragraph of section 1135.1 refers is a property included in Class 29 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1), if the property is acquired after 18 March 2007, or in Class 43 of that Schedule in any other case, other than a property described in section 1135.3.0.1 or 1135.3.1, that”.

222. Section 1135.3.0.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**1135.3.0.1.** The property to which the first paragraph of section 1135.1 and section 1135.3 refer is a property included in Class 29 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1), if the property is acquired after 18 March 2007, or in Class 43 of that Schedule in any other case, other than a property described in section 1135.3.1, that”.

223. Section 1135.3.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**1135.3.1.** The property to which the first paragraph of section 1135.1 and sections 1135.3 and 1135.3.0.1 refer is a property included in Class 29 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1), if the property is acquired after 18 March 2007, or in Class 43 of that Schedule in any other case, that”.

ACT TO FACILITATE THE PAYMENT OF SUPPORT

224. Section 36 of the Act to facilitate the payment of support (R.S.Q., chapter P-2.2) is amended by adding “and an increase in the maximum period during which such payments are authorized” after “paragraph” in the third paragraph.

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

“**51.0.1.** A demand for payment sent under section 46 or a notice from the Minister sent under any of sections 48, 49 and 50 interrupts prescription.”

226. Section 51.1 of the Act is amended by adding the following paragraph:

“If the transferred property is a share in undivided property, the fair market value of the share in that undivided property at the time of the transfer is deemed to be equal to the proportion of the fair market value of the undivided property at that time that the share is of the aggregate of the shares in that undivided property.”

227. Section 53 of the Act is amended by replacing “notwithstanding” in the third paragraph by “despite section 79 of this Act and”.

228. Sections 67 to 69 of the Act are replaced by the following section:

“**67.** A person who

(1) fails to withhold or remit a sum in accordance with section 16,

(2) fails to provide the information required under section 13 or 21 or provides false information, or

(3) contravenes any of sections 57, 57.1 and 75,

is guilty of an offence and liable to a fine of not less than \$800 nor more than \$10,000.”

229. Section 70 of the Act is amended by striking out “or 68” in the first paragraph.

230. Section 71 of the Act is amended by inserting “and the maximum period” after “maximum amount” in paragraph 4.

231. Section 78 of the Act is amended by replacing “72.4 and 77” in the third paragraph by “72.4, 77 and 79”.

ACT RESPECTING THE QUÉBEC SALES TAX

232. (1) Section 1 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended

(1) by replacing paragraph 12 of the definition of “financial service” by the following paragraph:

“(12) the agreeing to provide, or the arranging for, a service that is

(a) referred to in any of paragraphs 1 to 9, and

(b) not referred to in any of paragraphs 14 to 20;”;

(2) by inserting the following paragraph after paragraph 17 of the definition of “financial service”:

“(17.1) an asset management service;”;

(3) by inserting the following paragraphs after paragraph 18.2 of the definition of “financial service”:

“(18.3) a service (other than a prescribed service) of managing credit that is in respect of credit cards, charge cards, credit accounts, charge accounts, loan accounts or accounts in respect of any advance and is provided to a person granting, or potentially granting, credit in respect of those cards or accounts, including a service provided to the person of

(a) checking, evaluating or authorizing credit,

(b) making decisions on behalf of the person in relation to a grant, or an application for a grant, of credit,

(c) creating or maintaining records for the person in relation to a grant, or an application for a grant, of credit or in relation to the cards or accounts, or

(d) monitoring another person’s payment record or dealing with payments made, or to be made, by the other person;

“(18.4) a service (other than a prescribed service) that is preparatory to the provision or the potential provision of a service referred to in any of paragraphs 1 to 9 and 12, or that is provided in conjunction with a service referred to in any of those paragraphs, and that is

(a) a service of collecting, collating or providing information, or

(b) a market research, product design, document preparation, document processing, customer assistance, promotional or advertising service or a similar service;

“(18.5) property (other than a financial instrument or prescribed property) that is delivered or made available to a person in conjunction with the rendering by the person of a service referred to in any of paragraphs 1 to 9 and 12;”;

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

““asset management service” means a service (other than a prescribed service) rendered by a particular person in respect of the assets or liabilities of another person that is a service of

(a) managing or administering the assets or liabilities, irrespective of the level of discretionary authority the particular person has to manage some or all of the assets or liabilities,

(b) providing research, analysis, advice or reports in respect of the assets or liabilities,

(c) determining which assets or liabilities are to be acquired or disposed of, or

(d) acting to realize performance targets or other objectives in respect of the assets or liabilities;

““management or administrative service” includes an asset management service;”.

(2) Subsection 1 has effect from 1 July 1992. However, for the purposes of Title I of the Act (except for the purposes of subdivision 3 of Division I of Chapter II of Title I of the Act), it does not apply in respect of a service rendered under an agreement, evidenced in writing, for a supply if

(1) all of the consideration for the supply became due or was paid before 15 December 2009;

(2) the supplier did not, before that date, charge, collect or remit any amount as or on account of tax under Title I of the Act in respect of the supply; and

(3) the supplier did not, before that date, charge, collect or remit any amount as or on account of tax under Title I of the Act in respect of any other supply that is made under the agreement and that includes the provision of a service referred to in any of paragraphs 17, 17.1 and 18.3 to 18.5 of the definition of “financial service” in section 1 of the Act, as amended by paragraphs 1 to 4 of subsection 1.

(3) Despite the second paragraph of section 25 of the Tax Administration Act (R.S.Q., chapter A-6.002), the Minister of Revenue may determine or

redetermine any amount owed by a person under Title I of the Act respecting the Québec sales tax in respect of a supply of a service referred to in any of paragraphs 17, 17.1 and 18.3 to 18.5 of the definition of “financial service” in section 1 of the Act, as amended by paragraphs 2 to 4 of subsection 1, at any time on or before the later of

(1) 6 June 2012; and

(2) the last day of the period otherwise allowed under the second paragraph of that section for making the determination or redetermination.

233. (1) Section 16 of the Act is amended by replacing “8.5%” in the first paragraph by “9.5%”.

(2) Subsection 1 has effect from 1 January 2012, 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 2011 and is not paid before 1 January 2012; and

(b) a supply of a property or service for which part of the consideration becomes due after 31 December 2011 and is not paid before 1 January 2012; however, tax at the rate of 8.5% is to be calculated on the value of any part of the consideration that becomes due or is paid before 1 January 2012.

(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 2012, the tax is to be calculated at the rate of 8.5%, 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 2011, in which case the tax is to be calculated at the rate of 9.5%.

(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 2011 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 2011 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 2011.

(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 2012 and ending after 31 December 2011 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 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 before 1 January 2012, if the consideration attributable to that part had become due or been paid before 1 January 2012, and

ii. at the rate of 9.5% 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 2011, if the consideration attributable to that part had become due after 31 December 2011 and had not been paid before 1 January 2012; 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.

234. (1) Section 16.1 of the Act is amended by replacing “8.5%” in the first paragraph by “9.5%”.

(2) Subsection 1 has effect from 1 January 2012.

235. (1) Section 17 of the Act is amended by replacing “8.5%” in the first paragraph by “9.5%”.

(2) Subsection 1 applies in respect of the bringing into Québec of corporeal property after 31 December 2011.

236. (1) Section 18 of the Act is amended by replacing “8.5%” in the portion before paragraph 1 by “9.5%”.

(2) Subsection 1 has effect from 1 January 2012, 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 2011 and is not paid before 1 January 2012.

(4) Subsection 1 applies in respect of a supply made under an agreement in writing entered into after 31 December 2011 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 2011.

(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.

237. (1) Section 18.0.1 of the Act is amended by replacing “8.5%” in subparagraph 1 of the second paragraph by “9.5%”.

(2) Subsection 1 has effect from 1 January 2012, 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 2011 and is not paid before 1 January 2012.

(4) Subsection 1 applies in respect of a supply made under an agreement in writing entered into after 31 December 2011 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 2011.

(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.

238. (1) Section 60 of the Act is amended by replacing “100/108.5” in paragraph 3 by “100/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

239. (1) Section 69.3.1 of the Act is amended

(1) by replacing “8.925%” and “13.925%” in the portion before paragraph 1 by “9.975%” and “14.975%”, respectively;

(2) by replacing “8.92%” in paragraph 1 by “9.97%”;

(3) by replacing “13.92%” in paragraph 2 by “14.97%”.

(2) Subsection 1 has effect from 1 January 2012.

240. (1) Section 108 of the Act is amended by inserting the following definition in alphabetical order:

““cosmetic service supply” means a supply of property or a service that is made for cosmetic purposes and not for medical or reconstructive purposes;”.

(2) Subsection 1 applies in respect of a supply made

(1) after 4 March 2010; or

(2) before 5 March 2010 if

(a) all of the consideration for the supply becomes due after 4 March 2010 or is paid after that date without having become due, or

(b) part of the consideration for the supply became due or was paid before 5 March 2010, unless the supplier did not, before that date, charge, collect or remit an amount as or on account of tax in respect of the supply under Title I of the Act.

241. (1) The Act is amended by inserting the following section after section 108:

“**108.1.** For the purposes of this division, other than section 116, a cosmetic service supply and a supply, in respect of a cosmetic service supply, that is not made for medical or reconstructive purposes are deemed not to be included in this division.”

(2) Subsection 1 applies in respect of a supply made

(1) after 4 March 2010; or

(2) before 5 March 2010 if

(a) all of the consideration for the supply becomes due after 4 March 2010 or is paid after that date without having become due, or

(b) part of the consideration for the supply became due or was paid before 5 March 2010, unless the supplier did not, before that date, charge, collect or remit an amount as or on account of tax in respect of the supply under Title I of the Act.

242. (1) Section 109 of the Act is amended by striking out the second paragraph.

(2) Subsection 1 applies in respect of a supply made

(1) after 4 March 2010; or

(2) before 5 March 2010 if

(a) all of the consideration for the supply becomes due after 4 March 2010 or is paid after that date without having become due, or

(b) part of the consideration for the supply became due or was paid before 5 March 2010, unless the supplier did not, before that date, charge, collect or remit an amount as or on account of tax in respect of the supply under Title I of the Act.

243. (1) Section 112 of the Act is amended by striking out the second paragraph.

(2) Subsection 1 applies in respect of a supply made

(1) after 4 March 2010; or

(2) before 5 March 2010 if

(a) all of the consideration for the supply becomes due after 4 March 2010 or is paid after that date without having become due, or

(b) part of the consideration for the supply became due or was paid before 5 March 2010, unless the supplier did not, before that date, charge, collect or remit an amount as or on account of tax in respect of the supply under Title I of the Act.

244. (1) Section 141 of the Act is amended by adding the following paragraph after paragraph 13:

“(14) property or a service that

(a) is a cosmetic service supply (as defined in section 108) or a supply, in respect of a cosmetic service supply, that is not made for medical or reconstructive purposes, and

(b) would be included in Division II of this chapter, but for section 108.1, or in Division II of Chapter IV, but for section 175.2.”

(2) Subsection 1 applies in respect of a supply made

(1) after 4 March 2010; or

(2) before 5 March 2010 if

(a) all of the consideration for the supply becomes due after 4 March 2010 or is paid after that date without having become due, or

(b) part of the consideration for the supply became due or was paid before 5 March 2010, unless the supplier did not, before that date, charge, collect or remit an amount as or on account of tax in respect of the supply under Title I of the Act.

245. (1) The Act is amended by inserting the following section after section 175.1:

“175.2. For the purposes of this division, a cosmetic service supply (as defined in section 108) and a supply, in respect of a cosmetic service supply, that is not made for medical or reconstructive purposes are deemed not to be included in this division.”

(2) Subsection 1 applies in respect of a supply made

(1) after 4 March 2010; or

(2) before 5 March 2010 if

(a) all of the consideration for the supply becomes due after 4 March 2010 or is paid after that date without having become due, or

(b) part of the consideration for the supply became due or was paid before 5 March 2010, unless the supplier did not, before that date, charge, collect or remit an amount as or on account of tax in respect of the supply under Title I of the Act.

246. (1) Section 176 of the Act is amended by replacing paragraph 33 by the following paragraph:

“(33) a supply of a service (other than a service the supply of which is described in any provision of Division II of Chapter III except section 116) of maintaining, installing, modifying, repairing or restoring a property the supply of which is described in any of paragraphs 1 to 31 and 36 to 40, or any part of such a property if the part is supplied in conjunction with the service;”.

(2) Subsection 1 applies in respect of a supply made

(1) after 4 March 2010; or

(2) before 5 March 2010 if

(a) all of the consideration for the supply becomes due after 4 March 2010 or is paid after that date without having become due, or

(b) part of the consideration for the supply became due or was paid before 5 March 2010, unless the supplier did not, before that date, charge, collect or remit an amount as or on account of tax in respect of the supply under Title I of the Act.

247. Section 191.3.2 of the Act is amended by replacing “à l’effet qu’il a l’intention” in the portion of the first paragraph before subparagraph 1 in the French text by “de son intention”.

248. Section 197 of the Act is amended by inserting “informing the carrier” after “form” in subparagraph *a* of paragraph 2.

249. (1) Section 211 of the Act is amended by replacing “8.5/108.5” in the second paragraph by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

250. (1) Section 213 of the Act is amended by replacing “8.5/108.5” in the portion of the first paragraph before subparagraph 1 by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

251. (1) Section 235 of the Act is amended by replacing “7.5/107.5” in paragraph 1 by “9.5/109.5”.

(2) Subsection 1 applies in respect of a supply of an immovable the ownership and possession of which are transferred to the recipient after 31 December 2011. In addition, when section 235 of the Act applies after 31 December 2010 and before 1 January 2012, it is to be read as if “7.5/107.5” in paragraph 1 was replaced by “8.5/108.5”.

252. (1) Section 252 of the Act is amended by replacing “8.5/108.5” in the portion of paragraph 2 before subparagraph *a* by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

253. (1) Section 290 of the Act is amended, in subparagraph *b* of subparagraph 2 of the first paragraph,

(1) by replacing “8.5/108.5” in subparagraph ii by “9.5/109.5”;

(2) by replacing “8.5/108.5” in subparagraph iii by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

254. (1) The Act is amended by inserting the following after section 297.0.2:

“DIVISION III.0.1

“NETWORK SELLER

“297.0.3. For the purposes of this division and of sections 457.0.1 to 457.0.5,

“network commission” means, in respect of a sales representative of a person, an amount that is payable by the person to the sales representative under an agreement between the person and the sales representative

(1) as consideration for a supply of a service, made by the sales representative, of arranging for the sale of a select product or a sales aid of the person; or

(2) solely as a consequence of a supply of a service, made by any sales representative of the person described in paragraph 1 of the definition of “sales representative”, of arranging for the sale of a select product or a sales aid of the person;

“network seller” means a person notified by the Minister of an approval under section 297.0.7;

“sales aid” of a particular person that is a network seller or a sales representative of a network seller means property (other than a select product of any person) that

(1) is a customized business form or a sample, demonstration kit, promotional or instructional item, catalogue or similar movable property acquired, manufactured or produced by the particular person for sale to assist in the distribution, promotion or sale of select products of the network seller; and

(2) is neither sold nor held for sale by the particular person to a sales representative of the network seller that is acquiring the property for use as capital property;

“sales representative” of a particular person means

(1) a person (other than an employee of the particular person or a person acting, in the course of its commercial activities, as mandatary in making supplies of select products of the particular person on behalf of the particular person) that

(a) has a contractual right under an agreement with the particular person to arrange for the sale of select products of the particular person, and

(b) does not arrange for the sale of select products of the particular person primarily at a fixed place of business of the person other than a private residence; or

(2) a person (other than an employee of the particular person or a person acting, in the course of its commercial activities, as mandatary in making supplies of select products of the particular person on behalf of the particular person) that has a contractual right under an agreement with the particular person to be paid an amount by the particular person solely as a consequence of a supply of a service, made by a person described in paragraph 1, of arranging for the sale of a select product or a sales aid of the particular person;

“select product” of a person means corporeal movable property that

(1) is acquired, manufactured or produced by the person for supply by the person for consideration, otherwise than as used corporeal movable property, in the ordinary course of business of the person; and

(2) is ordinarily acquired by consumers by way of sale.

“297.0.4. For the purposes of this division, a person is a qualifying network seller throughout a fiscal year of the person if

(1) all or substantially all of the total of all consideration, included in determining the person’s income from a business for the fiscal year, for supplies made in Québec by way of sale is for

(a) supplies of select products of the person, made by the person, by way of sales that are arranged for by sales representatives of the person (in this section referred to as “select supplies”), or

(b) if the person is a direct seller (as defined in section 297.1), supplies by way of sale of exclusive products (as defined in that section) of the person made by the person to independent sales contractors (as defined in that section) of the person at any time when an approval of the Minister for the purposes of sections 297.2 to 297.7.0.2 to the person is in effect;

(2) all or substantially all of the total of all consideration, included in determining the person’s income from a business for the fiscal year, for select supplies is for select supplies made to consumers;

(3) all or substantially all of the sales representatives of the person to which network commissions become payable by the person during the fiscal year are sales representatives, each having a total of such network commissions of not more than the amount determined by the formula

$\$31,500 \times A/365$; and

(4) the person and each of its sales representatives have made joint elections under section 297.0.6.

For the purposes of the formula in subparagraph 3 of the first paragraph, A is the number of days in the fiscal year.

“297.0.5. A person may file an application with the Minister in prescribed form containing prescribed information to have section 297.0.9 apply to the person and each of its sales representatives, beginning on the first day of a fiscal year of the person, if the person

(1) is registered under Division I of Chapter VIII and is reasonably expected to be, throughout the fiscal year,

(a) engaged exclusively in commercial activities, and

(b) a qualifying network seller; and

(2) files the application in the manner prescribed by the Minister before,

(a) in the case of a person that has never made a supply of a select product of the person, the day in the fiscal year on which the person first makes a supply of a select product of the person, and

(b) in any other case, the first day of the fiscal year.

“297.0.6. A person to which section 297.0.5 applies or a person that is a network seller and a sales representative of the person may jointly elect, in prescribed form containing prescribed information, to have section 297.0.9 apply to them at all times when an approval granted under section 297.0.7 is in effect.

“297.0.7. The Minister may approve an application filed under section 297.0.5 by a person or refuse the application and shall notify the person in writing of the approval and the day on which it becomes effective or of the refusal.

“297.0.8. A network seller shall maintain evidence satisfactory to the Minister that the network seller and each of its sales representatives have made joint elections under section 297.0.6.

“297.0.9. If an approval granted by the Minister under section 297.0.7 in respect of a network seller and each of its sales representatives is in effect and, at any time, a network commission becomes payable by the network seller to a sales representative of the network seller as consideration for a taxable supply (other than a zero-rated supply) of a service made in Québec by the sales representative, the supply is deemed not to be a supply.

“297.0.10. If an approval granted by the Minister under section 297.0.7 in respect of a network seller and each of its sales representatives is in effect and, at any time, the network seller or a sales representative of the network seller makes in Québec a taxable supply by way of sale of a sales aid of the network seller or of the sales representative, as the case may be, to a sales representative of the network seller, the supply is deemed not to be a supply.

“297.0.11. If an approval granted by the Minister under section 297.0.7 in respect of a network seller and each of its sales representatives is in effect and, at any time, the network seller or a particular sales representative of the network seller makes a supply of property to an individual as consideration for the supply by the individual of a service of acting as a host at an event organized for the purpose of allowing a sales representative of the network seller or the particular sales representative, as the case may be, to promote, or to arrange for the sale of, select products of the network seller, the individual is deemed

not to have made a supply of the service and the service is deemed not to be consideration for a supply.

“297.0.12. A person notified by the Minister of a refusal under section 297.0.7 shall, without delay and in a manner satisfactory to the Minister, notify the sales representative with whom the person made a joint election under section 297.0.6.

“297.0.13. The Minister may, effective on the first day of a fiscal year of a network seller, revoke an approval granted under section 297.0.7 if, before that day, the Minister notifies the network seller of the revocation and the day on which it becomes effective and if

- (1) the network seller fails to comply with a provision of this Title;
- (2) it can reasonably be expected that the network seller will not be a qualifying network seller throughout the fiscal year;
- (3) the network seller requests in writing that the Minister revoke the approval;
- (4) the notice referred to in section 416 has been given to, or the request referred to in subparagraph 1 of the first paragraph of section 417 has been filed by, the network seller; or
- (5) it can reasonably be expected that the network seller will not be engaged exclusively in commercial activities throughout the fiscal year.

“297.0.14. If an approval granted under section 297.0.7 in respect of a network seller and each of its sales representatives is in effect at any time in a particular fiscal year of the network seller and, at any time during the particular fiscal year, the network seller ceases to be engaged exclusively in commercial activities or the Minister cancels the registration of the network seller, the approval is deemed to be revoked, effective on the first day of the fiscal year of the network seller immediately following the particular fiscal year, unless, on that first day, the network seller is registered under Division I of Chapter VIII and it is reasonably expected that the network seller will be engaged exclusively in commercial activities throughout that following fiscal year.

“297.0.15. If an approval granted under section 297.0.7 in respect of a network seller and each of its sales representatives is revoked under section 297.0.13 or 297.0.14, the following rules apply:

- (1) the approval ceases to have effect immediately before the day on which the revocation becomes effective;
- (2) the network seller shall without delay notify each of its sales representatives in a manner satisfactory to the Minister of the revocation and the day on which it becomes effective; and

(3) a subsequent approval granted under section 297.0.7 in respect of the network seller and each of its sales representatives may not become effective before the first day of a fiscal year of the network seller that is at least two years after the day on which the revocation became effective.

“297.0.16. A taxable supply (other than a zero-rated supply) of a service made in Québec by a sales representative of a network seller is deemed not to be a supply if

(1) the consideration for the taxable supply is a network commission that becomes payable by the network seller to the sales representative at any time after the day on which an approval granted under section 297.0.7 ceases to have effect as a consequence of a revocation on the basis of any of paragraphs 1 to 3 of section 297.0.13;

(2) the approval could not have been revoked on the basis of paragraph 4 or 5 of section 297.0.13 and would not have otherwise been revoked under section 297.0.14;

(3) at the time the network commission becomes payable, the sales representative

(a) has not been notified of the revocation by the network seller, as required under paragraph 2 of section 297.0.15, or by the Minister, and

(b) neither knows, nor ought to know, that the approval ceased to have effect; and

(4) an amount has not been charged or collected as or on account of tax in respect of the taxable supply.

“297.0.17. Section 297.0.18 applies if the following conditions are satisfied:

(1) the consideration for a taxable supply (other than a zero-rated supply) of a service made in Québec by a sales representative of a network seller is a network commission that becomes payable by the network seller to the sales representative at any time after the day on which an approval granted under section 297.0.7 ceases to have effect as a consequence of a revocation under section 297.0.13 or 297.0.14;

(2) the approval was, or could at any time otherwise have been, revoked under paragraph 4 or 5 of section 297.0.13 or was, or would at any time otherwise have been, revoked under section 297.0.14;

(3) at the time the network commission becomes payable, the sales representative

(a) has not been notified of the revocation by the network seller, as required under paragraph 2 of section 297.0.15, or by the Minister, and

(b) neither knows, nor ought to know, that the approval ceased to have effect; and

(4) an amount has not been charged or collected as or on account of tax in respect of the taxable supply.

“297.0.18. If the conditions described in section 297.0.17 are satisfied, the following rules apply:

(1) section 68 does not apply in respect of the taxable supply described in paragraph 1 of section 297.0.17;

(2) tax that becomes payable or that would, in the absence of section 68, become payable in respect of the taxable supply is not included in determining the net tax of the sales representative referred to in paragraph 1 of section 297.0.17; and

(3) the consideration for the taxable supply is not, in determining whether the sales representative is a small supplier, included in the total referred to in paragraph 1 of section 294 or in paragraph 1 of section 295.

“297.0.19. A taxable supply of a sales aid of a particular sales representative of a network seller made in Québec by way of sale to another sales representative of the network seller is deemed not to be a supply if

(1) the consideration for the taxable supply becomes payable at any time after the day on which an approval granted under section 297.0.7 ceases to have effect as a consequence of a revocation under section 297.0.13 or 297.0.14;

(2) at the time the consideration becomes payable, the particular sales representative

(a) has not been notified of the revocation by the network seller, as required under paragraph 2 of section 297.0.15, or by the Minister, and

(b) neither knows, nor ought to know, that the approval ceased to have effect; and

(3) an amount has not been charged or collected as or on account of tax in respect of the taxable supply.

“297.0.20. If a registrant that is a network seller in respect of which an approval granted under section 297.0.7 is in effect acquires or brings into Québec property (other than a select product of the network seller) or a service for supply to a sales representative of the network seller or an individual related

to the sales representative for no consideration or for consideration that is less than the fair market value of the property or service, tax becomes payable in respect of the acquisition or bringing into Québec and the sales representative or individual is not acquiring the property or service for consumption, use or supply exclusively in the course of commercial activities of the sales representative or individual, as the case may be, the following rules apply:

(1) no tax is payable in respect of the supply; and

(2) in determining an input tax refund of the registrant, no amount must be included in respect of tax that becomes payable, or is paid without having become payable, by the registrant in respect of the property or service.

“297.0.21. If a registrant that is a network seller in respect of which an approval granted under section 297.0.7 is in effect and that, in the course of commercial activities of the registrant, has acquired, manufactured or produced property (other than a select product of the network seller), or has acquired or performed a service, appropriates the property or service, at any time, for the benefit of any of the sales representatives of the network seller or of an individual related to the sales representative (otherwise than by way of a supply made for consideration equal to the fair market value of the property or service), and the sales representative or individual is not acquiring the property or service for consumption, use or supply exclusively in the course of commercial activities of the sales representative or individual, the registrant shall be deemed

(1) to have made a supply of the property or service for consideration paid at that time equal to the fair market value of the property or service at that time; and

(2) to have collected, at that time, tax in respect of the supply, unless the supply is an exempt supply, calculated on that consideration.

This section does not apply to property or a service appropriated by a registrant that was not entitled to claim an input tax refund in respect of the property or service because of section 203 or 206.

“297.0.22. If an approval granted under section 297.0.7 in respect of a network seller and each of its sales representatives is in effect and, at any time, a sales representative of the network seller ceases to be a registrant, paragraph 1 of section 209 does not apply to sales aids that were supplied to the sales representative by the network seller or another sales representative of the network seller at any time when the approval was in effect.

“297.0.23. Section 55 does not apply to the supply described in section 297.0.11 made to an individual acting as a host.

“297.0.24. For the purposes of this division and sections 457.0.1 to 457.0.4, the fiscal year of a person is the fiscal year of the person within the meaning of section 458.1.

“297.0.25. If a network seller that is a registrant is granted an approval under subsection 5 of section 178 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), the following rules apply:

(1) the network seller is not required to file an application under section 297.0.5;

(2) the network seller is deemed to have been granted an approval under section 297.0.7 and the time or day on which the approval becomes effective is the same as the time or day on which the approval granted under subsection 5 of section 178 of that Act becomes effective; and

(3) the approval deemed to have been granted to the network seller under section 297.0.7 is deemed

(a) to have been revoked on the day on which revocation of the approval granted under subsection 5 of section 178 of that Act becomes effective and the revocation is deemed to be in effect on that day, and

(b) to have ceased to have effect on the day on which the approval referred to in subparagraph *a* ceased to have effect.

The Minister may require to be informed by the network seller in the manner prescribed by the Minister in prescribed form containing prescribed information, and within the time determined by the Minister, of an approval granted under subsection 5 of section 178 of that Act, of a revocation of that approval or of the fact that an approval has ceased to have effect, or require the network seller to send notice of an approval or of its revocation to the Minister.”

(2) Subsection 1 applies in respect of a fiscal year of a person that begins after 31 December 2009. However, for the purposes of Division III.0.1 of the Act, enacted by subsection 1, in respect of a fiscal year of a person that begins during 2010, the following rules also apply:

(1) despite subparagraphs *a* and *b* of paragraph 2 of section 297.0.5 of the Act, enacted by subsection 1, a person may apply under section 297.0.5 of the Act, enacted by that subsection, to have section 297.0.9 of the Act, enacted by that subsection, apply to the person and each of its sales representatives, beginning on a day in 2010 that the person specifies in the application, if the person files the application before that day and that day is the first day of a reporting period of the person that begins during the fiscal year;

(2) if the person makes an application in accordance with paragraph 1,

(a) a reference in sections 297.0.4, 297.0.5, 297.0.7 and 297.0.13 of the Act, enacted by subsection 1, to “fiscal year” is to be read as a reference to “qualifying period”, and

(b) a reference in section 297.0.14 of the Act, enacted by subsection 1, to “particular fiscal year” is to be read as a reference to “qualifying period”;

(3) “qualifying period” of a person means the period beginning on the day specified in an application made by the person in accordance with paragraph 1 and ending on the last day of the fiscal year.

255. (1) Section 300 of the Act is amended by replacing “8.5/108.5” in paragraph 1 by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

256. (1) Section 300.1 of the Act is amended by replacing “8.5/108.5” in subparagraph *a* of paragraph 2 by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

257. (1) Section 300.2 of the Act is amended

(1) by replacing “8.5/108.5” in the portion of subparagraph *b* of paragraph 1 before subparagraph *i* by “9.5/109.5”;

(2) by replacing “8.5/108.5” in subparagraph *b* of paragraph 2 by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

258. (1) Section 318 of the Act is amended by replacing “100/108.5” in paragraph 1 by “100/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

259. (1) Section 323.1 of the Act is amended by replacing “8.5/108.5” in paragraph 1 by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

260. (1) Section 323.2 of the Act is amended by replacing “8.5/108.5” in subparagraph *a* of paragraph 2 by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

261. (1) Section 323.3 of the Act is amended

(1) by replacing “8.5/108.5” in the portion of subparagraph *b* of paragraph 1 before subparagraph *i* by “9.5/109.5”;

(2) by replacing “8.5/108.5” in subparagraph *b* of paragraph 2 by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

262. Section 347 of the Act is amended

(1) by replacing “à l’effet que” in the first paragraph in the French text by “selon laquelle”;

(2) by replacing “rencontrées” in the portion of the second paragraph before subparagraph 1 in the French text by “satisfaites”.

263. (1) Section 350.1 of the Act is amended by replacing “8.5/108.5” in the definition of “tax fraction” by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

264. (1) Section 350.6 of the Act is amended by replacing “8.5/108.5” in subparagraph 1 of the first paragraph by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

265. (1) Section 350.59 of the Act is amended by replacing “registrant” by “operator”.

(2) Subsection 1 has effect from 20 April 2010.

266. (1) Section 358 of the Act is amended by replacing “8.5/108.5” in subparagraph 1 of the second paragraph by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

267. (1) Section 359 of the Act is amended

(1) by replacing “8.5/108.5” in subparagraph *b* of paragraph 1 by “9.5/109.5”;

(2) by replacing “8.5/108.5” in the portion of subparagraph *b* of paragraph 3 before subparagraph *i* by “9.5/109.5”.

(2) Subsection 1 has effect from 1 January 2012.

268. (1) Section 362.3 of the Act is amended by replacing “\$8,772” in the formula in subparagraph 2 of the first paragraph by “\$9,804”.

(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 2011 and ownership and possession under the agreement are transferred after that date.

269. (1) Section 370.0.1 of the Act is amended by replacing “\$341,775” in subparagraph 3 of the first paragraph by “\$344,925”.

(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 2011.

270. (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 \$229,950, the amount determined by the formula

$$[4.34\% \times (A - B)] + (9.5\% \times B); \text{ and}$$

“(2) if the fair market value referred to in subparagraph 3 of the first paragraph of section 370.0.1 is more than \$229,950 but less than \$344,925, the amount determined by the formula

$$\{[4.34\% \times (A - B)] \times [(\$344,925 - C)/\$114,975]\} + (9.5\% \times B).”;$$

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

“For the purposes of this section, the amount obtained by multiplying 4.34% by the difference between A and B may not exceed \$9,804.”

(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 2011.

271. (1) Section 370.3.1 of the Act is amended by replacing “\$341,775” and “8.5%” by “\$344,925” and “9.5%”, 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 2011.

272. (1) Section 370.5 of the Act is amended by replacing “\$341,775” in paragraph 4 by “\$344,925”.

(2) Subsection 1 applies in respect of a supply, made by a cooperative housing corporation to a particular individual, of a share of its capital stock, where the particular individual acquires the share for the purpose of using a residential unit in a residential complex as the primary place of residence of the particular individual, an individual related to the particular individual or a former spouse of the particular individual, if

(1) the cooperative housing corporation has paid tax in respect of a taxable supply made to the corporation of the residential complex whose ownership and possession were transferred to it after 31 December 2011 under an agreement in writing entered into after that date; or

(2) the cooperative housing corporation is deemed to have made and received the taxable supply of the residential complex under sections 223 to 231.1 of the Act and to have paid tax in respect of the supply after 31 December 2011.

273. (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 \$229,950, the amount determined by the formula

$$[4.34\% \times (A - B)] + (9.5\% \times B); \text{ and}$$

“(2) if the total consideration is more than \$229,950 but less than \$344,925, the amount determined by the formula

$$\{\$9,804 \times [(\$344,925 - A)/\$114,975]\} + (9.5\% \times B).”;$$

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

“For the purposes of this section, the amount obtained by multiplying 4.34% by the difference between A and B may not exceed \$9,804.”

(2) Subsection 1 applies in respect of a supply, made by a cooperative housing corporation to a particular individual, of a share of its capital stock, where the particular individual acquires the share for the purpose of using a residential unit in a residential complex as the primary place of residence of the particular individual, an individual related to the particular individual or a former spouse of the particular individual, if

(1) the cooperative housing corporation has paid tax in respect of a taxable supply made to the corporation of the residential complex whose ownership

and possession were transferred to it after 31 December 2011 under an agreement in writing entered into after that date; or

(2) the cooperative housing corporation is deemed to have made and received the taxable supply of the residential complex under sections 223 to 231.1 of the Act and to have paid tax in respect of the supply after 31 December 2011.

274. (1) Section 370.8 of the Act is amended by replacing “\$341,775” and “8.5%” by “\$344,925” and “9.5%”, respectively.

(2) Subsection 1 applies in respect of a supply, made by a cooperative housing corporation to a particular individual, of a share of its capital stock, where the particular individual acquires the share for the purpose of using a residential unit in a residential complex as the primary place of residence of the particular individual, an individual related to the particular individual or a former spouse of the particular individual, if

(1) the cooperative housing corporation has paid tax in respect of a taxable supply made to the corporation of the residential complex whose ownership and possession were transferred to it after 31 December 2011 under an agreement in writing entered into after that date; or

(2) the cooperative housing corporation is deemed to have made and received the taxable supply of the residential complex under sections 223 to 231.1 of the Act and to have paid tax in respect of the supply after 31 December 2011.

275. (1) Section 370.10 of the Act is amended

(1) in the third paragraph,

(a) by inserting the following subparagraph before subparagraph 0.1:

“(0.0.1) in the case where all or substantially all of the tax was paid at the rate of 9.5% 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%, \$7,059.”;

(b) by replacing subparagraph 4 by the following subparagraph:

“(4) in any other case, the amount determined by the formula

$(D \times \$69) + (E \times \$34) + (F \times \$743) + (G \times \$1,486) + \$5,573.$ ”;

(2) by adding the following subparagraph after subparagraph 3 of the fourth paragraph:

“(4) G is the percentage that corresponds to the extent to which the tax was paid at the rate of 9.5% 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 2011.

276. Section 370.10.1 of the Act is amended

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

“For the purposes of this section, the amount obtained by multiplying 50% by the difference between A and B may not exceed,

(1) where the supply relating to the construction or substantial renovation of a single unit residential complex or a residential unit held in co-ownership is made to the particular individual under an agreement in writing,

(a) \$8,772, if the agreement is entered into before 1 January 2012, or

(b) \$9,804, if the agreement is entered into after 31 December 2011; or

(2) where the particular individual carries on himself or herself the construction or substantial renovation of a single unit residential complex or a residential unit held in co-ownership and acquires property or services in the course of the construction or renovation,

(a) \$8,772, if all the property or services are acquired before 1 January 2012,

(b) \$9,804, if all the property or services are acquired after 31 December 2011, and

(c) in any other case, the amount determined by the formula

$(D \times \$1,032) + \$8,772$.”;

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

“For the purposes of the formula in subparagraph c of subparagraph 2 of the third paragraph, D is the percentage that corresponds to the extent to which the tax was paid at the rate of 9.5%.”

277. (1) Section 378.7 of the Act is amended by replacing “\$6,316” in the portion of subparagraph 1 of the second paragraph before the formula by “\$7,059”.

(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 2011 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 2011.

278. (1) Section 378.9 of the Act is amended by replacing “\$6,316” in the portion of subparagraph 1 of the second paragraph before the formula by “\$7,059”.

(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 2011.

279. (1) Section 378.11 of the Act is amended by replacing “\$6,316” in the portion of subparagraph 1 of the second paragraph before the formula by “\$7,059”.

(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 2011 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 2011.

280. (1) The Act is amended by inserting the following section after section 417.2:

“417.2.1. Where, at any time that an approval granted under section 297.0.7 in respect of a network seller, as defined in section 297.0.3, and each of its sales representatives, as defined in that section, is in effect, a sales representative of the network seller would be a small supplier if the approval had been in effect at all times before that time, the Minister shall cancel the registration of the sales representative if

(1) the sales representative files with the Minister in prescribed manner a request to that effect in prescribed form containing prescribed information; and

(2) the sales representative's registration has been cancelled under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

The cancellation referred to in the first paragraph is effective on the date on which the cancellation of the sales representative's registration under Part IX of the Excise Tax Act becomes effective."

(2) Subsection 1 has effect from 1 January 2010.

281. (1) Section 453 of the Act is amended by replacing "100/108.5" in the portion of paragraph 1 before subparagraph *a* by "100/109.5".

(2) Subsection 1 has effect from 1 January 2012.

282. (1) The Act is amended by inserting the following sections after section 457:

"457.0.1. For the purposes of this section and sections 457.0.2 to 457.0.5, the fiscal year of a network seller in respect of which an approval granted under section 297.0.7 is in effect is

(1) the first variant year of the network seller if the network seller

(a) fails to meet the condition of subparagraph 3 of the first paragraph of section 297.0.4 in respect of the fiscal year, and

(b) meets the condition of subparagraph 3 of the first paragraph of section 297.0.4 for each fiscal year of the network seller, in respect of which an approval granted under section 297.0.7 is in effect, preceding the fiscal year; and

(2) the second variant year of the network seller if

(a) the fiscal year is after the first variant year of the network seller,

(b) the network seller fails to meet the condition of subparagraph 3 of the first paragraph of section 297.0.4 in respect of the fiscal year, and

(c) the network seller meets the condition of subparagraph 3 of the first paragraph of section 297.0.4 for each fiscal year (other than the first variant year) of the network seller in respect of which an approval granted under section 297.0.7 is in effect, preceding the fiscal year.

"457.0.2. Subject to sections 457.0.3 and 457.0.4, if a network seller fails to meet any condition of subparagraphs 1 to 3 of the first paragraph of section 297.0.4 for a fiscal year of the network seller in respect of which an approval granted under section 297.0.7 is in effect and, at any time during the fiscal year, a network commission would, but for section 297.0.9, become payable by the network seller to a sales representative of the network seller as

consideration for a taxable supply (other than a zero-rated supply) made in Québec by the sales representative, the network seller shall, in determining the net tax for the first reporting period of the network seller following the fiscal year, add an amount equal to interest, computed at the rate set under section 28 of the Tax Administration Act (chapter A-6.002), on the total amount of tax that would be payable in respect of the taxable supply if tax were payable in respect of the taxable supply, for the period beginning on the earliest day on which consideration for the taxable supply is paid or becomes due and ending on the day on or before which the network seller is required to file a return for the reporting period that includes that earliest day.

“457.0.3. In determining the net tax for the first reporting period of a network seller following the first variant year of the network seller, the network seller shall not add an amount in accordance with section 457.0.2 if

(a) the network seller meets the conditions of subparagraphs 1 and 2 of the first paragraph of section 297.0.4 for the first variant year and for each fiscal year, in respect of which an approval granted under section 297.0.7 is in effect, preceding the first variant year; and

(b) the network seller would meet the condition of subparagraph 3 of the first paragraph of section 297.0.4 for the first variant year if the reference in that subparagraph to “all or substantially all” were read as a reference to “at least 80%”.

“457.0.4. In determining the net tax for the first reporting period of a network seller following the second variant year of the network seller, the network seller shall not add an amount in accordance with section 457.0.2 if

(a) the network seller meets the conditions of subparagraphs 1 and 2 of the first paragraph of section 297.0.4 for the second variant year and for each fiscal year, in respect of which an approval granted under section 297.0.7 is in effect, preceding the second variant year;

(b) the network seller would meet the condition of subparagraph 3 of the first paragraph of section 297.0.4 for each of the first variant year and the second variant year if the reference in that subparagraph to “all or substantially all” were read as a reference to “at least 80%”; and

(c) within 180 days after the beginning of the second variant year, the network seller requests in writing that the Minister revoke the approval.

“457.0.5. If, at any time after an approval granted under section 297.0.7 in respect of a network seller and each of its sales representatives ceases to have effect as a consequence of a revocation under section 297.0.13 or 297.0.14, a network commission would, but for section 297.0.9, become payable as consideration for a taxable supply (other than a zero-rated supply) made in Québec by a sales representative of the network seller that has not been notified,

as required under paragraph 2 of section 297.0.15, of the revocation and an amount is not charged or collected as or on account of tax in respect of the taxable supply, the network seller shall, in determining the net tax of the network seller for the particular reporting period that includes the earliest day on which consideration for the taxable supply is paid or becomes due, add an amount equal to interest, computed at the rate set under section 28 of the Tax Administration Act (chapter A-6.002), on the total amount of tax that would be payable in respect of the taxable supply if tax were payable in respect of the taxable supply, for the period beginning on that earliest day and ending on the day on or before which the network seller is required to file a return for the particular reporting period.”

(2) Subsection 1 applies in respect of a fiscal year of a person that begins after 31 December 2009. However, if the person makes an application under paragraph 1 of subsection 2 of section 254 in respect of a qualifying period, within the meaning of paragraph 3 of subsection 2 of section 254, for the purposes of sections 457.0.1 to 457.0.4 of the Act, enacted by subsection 1, a reference in those sections to “fiscal year” is to be read, in respect of a fiscal year of a person that begins in 2010, as a reference to “qualifying period”.

283. (1) Section 457.5 of the Act is amended by replacing “7.5%” in subparagraph 1 of the second paragraph by “9.5%”.

(2) Subsection 1 applies in respect of a supply made after 31 December 2011. In addition, when section 457.5 of the Act applies after 31 December 2010 and before 1 January 2012, it is to be read as if “7.5%” in subparagraph 1 of the second paragraph was replaced by “8.5%”.

284. (1) Section 457.7 of the Act is amended by replacing “7.5%” in subparagraph 1 of the second paragraph by “9.5%”.

(2) Subsection 1 applies in respect of a supply made after 31 December 2011. In addition, when section 457.7 of the Act applies after 31 December 2010 and before 1 January 2012, it is to be read as if “7.5%” in subparagraph 1 of the second paragraph was replaced by “8.5%”.

285. (1) Section 468 of the Act is amended, in paragraph 1,

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

“(a) if the registrant is a listed financial institution, within six months after the end of the fiscal year;”;

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

“(c) in any other case, within three months after the end of the fiscal year; and”.

(2) Subsection 1 applies in respect of a reporting period that begins after 23 September 2009.

286. (1) Section 541.23 of the Act is amended

(1) by replacing the definition of “sleeping-accommodation establishment” by the following definition:

““sleeping-accommodation establishment” means a tourist accommodation establishment within the meaning of the Regulation respecting tourist accommodation establishments (R.R.Q., chapter E-14.2, r. 1);”;

(2) by inserting “a suite,” after “a bed,” in the definition of “accommodation unit”.

(2) Subsection 1 has effect from 1 January 2011.

287. (1) The Act is amended by inserting the following sections after section 635.11:

“635.12. Where a person received before 1 January 2012 a taxable supply of movable property in respect of which the person paid tax under section 16 at the rate of 8.5%, the person returns the property to the supplier after 31 December 2011 to exchange it for other movable property and the consideration for the supply of the other property is equal to the consideration for the supply of the returned property, the following rules apply:

(1) the person is not entitled to a refund of the tax paid in respect of the supply of the returned property; and

(2) tax under section 16 does not apply in respect of the supply of the other property.

“635.13. Where a person received before 1 January 2012 a taxable supply of movable property in respect of which the person paid tax under section 16 at the rate of 8.5%, the person returns the property to the supplier after 31 December 2011 to exchange it for other movable property and the consideration for the supply of the other property exceeds the consideration for the supply of the returned property, the following rules apply:

(1) the person is not entitled to a refund of the tax paid in respect of the supply of the returned property; and

(2) the person shall pay tax under section 16 but only on that part of the consideration for the supply of the other property which exceeds the consideration for the supply of the returned property.”

(2) Subsection 1 has effect from 1 January 2012.

288. Section 677 of the Act is amended

(1) by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) determine, for the purposes of the definition of “financial service” in section 1, which services are prescribed services for the purposes of its paragraphs 13, 17, 18.3, 18.4 and 20 and which property is prescribed property for the purposes of its paragraph 18.5;”;

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

“(3.1) determine, for the purposes of the definition of “asset management service”, which services are prescribed services;”.

FUEL TAX ACT

289. The Fuel Tax Act (R.S.Q., chapter T-1) is amended by inserting the following section after section 50:

“**50.0.0.1.** A member of the personnel of the Société de l’assurance automobile du Québec authorized by the president and chief executive officer of the Agence du revenu du Québec may, despite the first paragraph of section 72.4 of the Tax Administration Act (chapter A-6.002), sign and issue a statement of offence for an offence under this Act or a regulation made by the Government under this Act. The personnel member is deemed to be an employee authorized under the first paragraph of that section.”

TRANSITIONAL AND FINAL PROVISIONS

290. Unless the context indicates otherwise, in every Act and regulation, “Mining Duties Act” is replaced by “Mining Tax Act”.

291. This Act comes into force on 6 June 2011.

2011, chapter 7

AN ACT RESPECTING THE CONSTRUCTION OF A SECTION OF HIGHWAY 73 FROM BEAUCEVILLE TO SAINT-GEORGES

Bill 2

Introduced by Mr. Sam Hamad, Minister of Transport

Introduced 24 March 2011

Passed in principle 19 May 2011

Passed 8 June 2011

Assented to 8 June 2011

Coming into force: 8 June 2011

Legislation amended: None

Explanatory notes

The purpose of this Act is to validate Order in Council 1180-2009 dated 11 November 2009 concerning the extension of Highway 73 from the territory of Ville de Beauceville to that of Ville de Saint-Georges.



Chapter 7

AN ACT RESPECTING THE CONSTRUCTION OF A SECTION OF HIGHWAY 73 FROM BEAUCEVILLE TO SAINT-GEORGES

[Assented to 8 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Order in Council 1180-2009 dated 11 November 2009 (2009, G.O. 2, 5845, French only) concerning the use for purposes other than agriculture, the subdivision or the alienation of lots situated in an agricultural zone in order to extend Highway 73 through the territories of the municipalities of Beauceville, Notre-Dame-des-Pins and Saint-Simon-les-Mines is validated.

The first paragraph has effect from 11 November 2009 and applies despite any court decision subsequent to that date which declared the order in council referred to in the first paragraph to be invalid.

2. This Act comes into force on 8 June 2011.

2011, chapter 8

AN ACT TO AMEND THE SUPPLEMENTAL PENSION PLANS ACT AND TO PROVIDE FOR THE POSSIBILITY OF OPTING TO RECEIVE A PENSION PAID BY THE RÉGIE DES RENTES DU QUÉBEC DURING THE EXISTENCE OF CERTAIN PLANS IN THE PULP AND PAPER SECTOR

Bill 11

Introduced by Madam Julie Boulet, Minister of Employment and Social Solidarity

Introduced 10 May 2011

Passed in principle 31 May 2011

Passed 8 June 2011

Assented to 8 June 2011

Coming into force: 8 June 2011

Legislation amended:

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

Explanatory notes

This Act amends the Supplemental Pension Plans Act to extend the period of retroactive effect of certain government regulations by one year.

The option of receiving benefits as a pension paid out of the assets administered by the Régie des rentes du Québec is made available to the pulp and paper sector even where a plan is not terminated or an employer has not withdrawn, provided certain requirements are met and a government regulation is made to that effect. The option may be exercised each year during the period in which the regulation made under section 2 of the Supplemental Pension Plans Act with respect to the plan applies, to which is added the maximum period allowed under that Act for the amortization of a solvency deficiency. The option may also be made available where the plan is terminated or where the employer withdraws, under the conditions set out in section 230.0.0.1 of that Act, before the period expires.

Lastly, some of the amortization payments to be paid into the pension plans listed in Schedule A to the Act to amend various provisions respecting supplemental pension plans, particularly concerning payment options in the event of an employer's insolvency are suspended until a regulation is made setting out the procedure for financing the plans.



Chapter 8

AN ACT TO AMEND THE SUPPLEMENTAL PENSION PLANS ACT AND TO PROVIDE FOR THE POSSIBILITY OF OPTING TO RECEIVE A PENSION PAID BY THE RÉGIE DES RENTES DU QUÉBEC DURING THE EXISTENCE OF CERTAIN PLANS IN THE PULP AND PAPER SECTOR

[Assented to 8 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 2 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1) is amended by replacing “the year preceding” in the third paragraph by “the penultimate year preceding”.

2. The Government may, if it makes a regulation under section 2 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1) relating to a pension plan to which Chapter X of that Act applies and to which an employer in the pulp and paper sector is a party, provide by regulation that members and beneficiaries of the pension plan may request that they receive benefits as a pension paid out of the assets administered by the Régie des rentes du Québec under section 230.0.0.4 of that Act without the plan having been amended to allow for the withdrawal of the employer who is a party to the plan or without the plan having been terminated, when

(1) the employer who is a party to the plan is, as part of the restructuring of the enterprise, bound by an agreement with the Government to, among other things, maintain the plan;

(2) on the date of the agreement, the employer is subject to an order or judgment, dated prior to 1 January 2012, under the Companies’ Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36) or Part III of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3); and

(3) if the plan terminated on the date of the agreement, the assets would not be sufficient to pay all the benefits of the members and beneficiaries.

In that case, subdivision 4.0.1 of Division II of Chapter XIII of the Supplemental Pension Plans Act, except the third paragraph of section 230.0.0.9, applies to the extent and with the adaptations provided by regulation. Such a regulation must provide that the members and beneficiaries to whom it applies may request each year, on the date it sets and according to the procedure it prescribes, that they receive benefits in the manner described in the first paragraph. The regulation may concern only the members and beneficiaries to

whom a pension is paid on the date it specifies or it may also concern those who, on the same date, would have been entitled to the payment of a pension if they had applied for it. The regulation may also provide rules that differ from those determined by the regulation made under section 230.0.0.11 of that Act, in particular with respect to the method of determining the value of the benefits accrued to the affected members and beneficiaries, the options available to those members and beneficiaries and the time limits that apply to the exercise of their options and the payment of their benefits.

A regulation made under this section applies to a pension plan during the period in which the regulation made under section 2 of the Supplemental Pension Plans Act with respect to the plan applies, plus the maximum period allowed under that Act for the amortization of a solvency deficiency. However, the regulation ceases to apply on the date of the first actuarial valuation that shows that the plan is solvent.

If, in respect of a pension plan, the conditions set out in section 230.0.0.1 of the Supplemental Pension Plans Act, except those in paragraph 2.1 of that section, are met before the period defined in the third paragraph expires, subdivision 4.0.1 of Division II of Chapter XIII of that Act, except the third paragraph of section 230.0.0.9, applies to that plan.

A regulation made under this section or under section 2 of the Supplemental Pension Plans Act with respect to a plan to which this section applies is not subject to the publication requirement or the requirement as regards its date of coming into force set out in sections 8 and 17 of the Regulations Act (R.S.Q., chapter R-18.1) 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.

3. The obligation to pay an amortization payment, deferred to 31 March 2011 by section 6 of the Act to amend various provisions respecting supplemental pension plans, particularly concerning payment options in the event of an employer's insolvency (2010, chapter 41), is again deferred until a regulation referred to in the fifth paragraph of section 2 determines the methods for financing the pension plans in respect of which the obligation applies.

The first paragraph has effect from 31 March 2011.

4. This Act comes into force on 8 June 2011.

2011, chapter 9

AN ACT TO PROMOTE SAFE SCHOOL TRANSPORTATION AND TO BETTER REGULATE BULK TRUCKING BROKERAGE

Bill 3

Introduced by Mr. Sam Hamad, Minister of Transport

Introduced 23 March 2011

Passed in principle 12 May 2011

Passed 10 June 2011

Assented to 13 June 2011

Coming into force: 13 June 2011, except

**(1) sections 3, 11, 12, 19 and 20, which come into force on 1 April 2012;
and**

(2) sections 13 to 16, which come into force on 1 July 2012.

However, until 1 April 2012,

**(1) subparagraph c.1 of the first paragraph of section 40 of the
Transport Act, enacted by paragraph 1 of section 5, must read as
follows:**

“(c.1) fails to comply with an enforceable decision of the Commission;”;

**(2) subparagraphs 6 and 7 of the first paragraph of section 47.13 of the
Transport Act, enacted by paragraph 1 of section 8, must read as
follows:**

**“(6) an operator who fails to comply with an enforceable decision of
the Commission;**

**“(7) an operator who is an officer of a brokerage permit holder that fails
to comply with an enforceable decision of the Commission, and who
prescribed, authorized, consented to, acquiesced in or participated in
the act or omission contravening the decision.”**

Legislation amended:

Act respecting transportation services by taxi (R.S.Q., chapter S-6.01)
Transport Act (R.S.Q., chapter T-12)

(Cont'd on next page)

Explanatory notes

The object of this Act is to amend the Transport Act in order to improve the safety of transportation for schoolchildren, increase the powers of the Commission des transports du Québec and introduce new provisions relating to bulk trucking.

As of 1 July 2012, any driver of a vehicle used for the transportation of schoolchildren will be required to hold a certificate of competence issued in accordance with a government regulation.

The president of the Commission des transports du Québec is empowered to refer certain matters to mediation or to arbitration. The Commission is granted new powers, including the power to take any measure it deems appropriate or reasonable in respect of a carrier or operator of heavy vehicles, for the purposes of certain subdivisions of the Transport Act.

As concerns bulk trucking, criteria are established to allow certain operators of heavy vehicles who have not subscribed to a brokerage service operated by a brokerage permit holder since 1 January 2000, but who were registered in the bulk trucking register at that date, to re-register. Rules are also established as regards the approval of a brokerage permit holder's by-laws by the permit holder's subscribers. Moreover, brokerage permit holders may submit to the Commission des transports du Québec, for approval, a by-law stipulating that all the brokerage permit holder's by-laws applicable to government contracts, and only those by-laws, apply to transport brokerage services under other contracts. In the cases where a by-law is approved, to ensure it is complied with, the Commission has the same powers the Transport Act grants when a permit holder and the subscribers are acting under a government contract.

Lastly, various consequential amendments and transitional measures are introduced.



Chapter 9

AN ACT TO PROMOTE SAFE SCHOOL TRANSPORTATION AND TO BETTER REGULATE BULK TRUCKING BROKERAGE

[Assented to 13 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TRANSPORT ACT

1. Section 5 of the Transport Act (R.S.Q., chapter T-12), amended by section 128 of chapter 14 of the statutes of 2008, is again amended by replacing “, prescribe the information to be contained in the certificate of competence and authorize a person to issue or renew it, to determine the content of the training course needed to obtain or renew it, to dispense that course and to fix the costs payable therefor” in paragraph g.1 by “or to drive a vehicle used for the transportation of schoolchildren, prescribe the information to be contained in the certificate of competence and authorize a person to issue or renew it, to determine the content of the training course needed to obtain or renew it, to dispense that course and to determine the fees payable for it”.

2. Section 8 of the Act is amended by replacing “regulation” wherever it appears in the first and third paragraphs by “by-law”.

3. The Act is amended by inserting the following after section 35.1:

“§2.1. — *Mediation*

“**35.2.** If the president of the Commission considers it expedient and the subject matter and circumstances of the case so permit, the president may, with the consent of the parties and on payment by both parties of the mediation fees determined by regulation of the Commission, refer any dispute in respect of which the Commission may intervene under a legislative provision to a mediator designated by the president.

Unless the parties agree otherwise, the mediation process may not continue for more than 30 days after the date on which the mediator is appointed by the president.

In exercising the regulatory power under the first paragraph, the Commission may determine different mediation fees based on whether they are payable by natural or legal persons or by any other category of persons it determines.

“35.3. Unless the parties consent to it, nothing that is said or written in the course of a mediation session may be admitted as evidence before the Commission, before a court of justice or before a person or body of the administrative branch exercising adjudicative functions.

The 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 the Commission, before a court of justice or before a person or body of the administrative branch exercising adjudicative functions.

Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), no person may have access to a document contained in the mediation record.

“35.4. An agreement is recorded in a document signed by the mediator, the parties and, if applicable, their representatives.

An agreement reached following a mediation session presided by a member of the Commission terminates the proceedings and is enforceable as a decision of the Commission; an agreement reached following a mediation session conducted by any other person has the same effects, provided it is homologated by the Commission.

“35.5. The mediator shall send the agreement or, if no agreement is reached, the report, to the Commission.

“35.6. No proceedings may be brought against the mediator for an official act performed in good faith in the exercise of the functions of office.”

4. Section 37.3 of the Act is amended by replacing “executory” in the second paragraph by “enforceable”.

5. Section 40 of the Act is amended

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

“(c.1) fails to comply with a mediation agreement or the decision of an arbitrator, which are enforceable as decisions of the Commission, or with an enforceable decision of the Commission;”;

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

“(f) uses intimidation, threats or reprisals, or causes them to be used, in order to compel an operator or a brokerage permit holder to refrain from or cease exercising a right arising from this Act or a regulation.”;

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

“The Commission may, in its own right or on the request of the Minister or of an interested person, take any other measure it deems appropriate or reasonable in respect of a carrier for the purposes of this subdivision.”

6. Section 40.1 of the Act is amended by striking out “by the permit modification, suspension or revocation or the registration plate or certificate withdrawal”.

7. Section 47.12 of the Act is amended by replacing “operated by the brokerage permit holder” in paragraph 1 by “, if any, operated by a brokerage permit holder”.

8. Section 47.13 of the Act is amended

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

“(5) an operator who uses intimidation, threats or reprisals, or causes them to be used, in order to compel an operator or a brokerage permit holder to refrain from or cease exercising a right arising from this Act or a regulation;

“(6) an operator who fails to comply with a mediation agreement or the decision of an arbitrator, which are enforceable as decisions of the Commission, or with an enforceable decision of the Commission;

“(7) an operator who is an officer of a brokerage permit holder that fails to comply with a mediation agreement or the decision of an arbitrator, which are enforceable as decisions of the Commission, or with an enforceable decision of the Commission, and who prescribed, authorized, consented to, acquiesced in or participated in the act or omission contravening the agreement or the decision.”;

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

“The Commission may, on its own initiative or on request, take any other measure it deems appropriate or reasonable in respect of an operator for the purposes of this subdivision.”;

(3) by inserting “or taking any other measure in respect of the operator” after “register” in the second paragraph;

(4) by inserting “or the imposition of any other measure” after “register” in the third paragraph.

9. The Act is amended by inserting the following sections before section 47.14:

“47.13.1. Before being approved under section 8, a by-law concerning transport brokerage services under a government contract adopted by a brokerage permit holder must be approved by at least two thirds of the permit holder’s subscribers in attendance at a special meeting where at least one fourth of the subscribers are present.

The special meeting takes place following a notice sent to the subscribers, at least 15 days before the date of the meeting, at the last address given to the brokerage permit holder. The notice must state the date, time and place of the meeting, and the agenda. It must also mention any new by-law or amendment to a by-law that may be approved at the meeting. The notice must be accompanied by the by-law to be submitted for approval at the meeting.

In the case of a by-law referred to in the first paragraph that accompanies an application for a brokerage permit, and for the purposes of the first and second paragraphs, “subscribers” means all the operators of heavy vehicles registered in the bulk trucking register who, during the subscription period, signed a contract with the applicant for the brokerage services offered under the permit to which the application refers.

“47.13.2. A brokerage permit holder may submit to the approval prescribed in section 8 a by-law that has been approved in accordance with section 47.13.1 and that provides that all the permit holder’s by-laws in force concerning transport brokerage services under government contracts, and only those by-laws, also apply to contracts other than government contracts to which the permit holder is a party.

If the by-law is approved under section 8, the Commission, each of its members, any person designated under section 17.8 and any person authorized to act as an inspector under section 49.2 have the powers provided in this Act to ensure compliance with the by-law as if the permit holder and the subscribers were acting under a government contract. The provisions of this Act, and those of the regulations, that govern brokerage services offered under government contracts then apply, with the necessary modifications, to services offered under other contracts to which the permit holder is a party.”

10. Section 47.14 of the Act is amended

(1) by replacing “in his by-laws, a priority listing classifying subscribers’ trucks” in the first paragraph by “in the holder’s by-laws, a single priority listing classifying all subscribers’ trucks”;

(2) by replacing “disciplinary provisions contained” in the second paragraph by “disciplinary measures provided for”.

11. The Act is amended by inserting the following section after section 47.15:

“47.15.1. The fees a brokerage permit holder claims from a new or existing subscriber to the permit holder’s services must not vary depending on

(1) whose services the subscribing operator had previously subscribed to or, in the case of a transfer, the operator who transferred the registration; or

(2) the zone or the territory in which the main establishment of the operator is or was located or, in the case of a transfer, the operator who transferred the registration.”

12. The Act is amended by inserting the following after section 47.17:

“§4.4. — *Arbitration*

“47.18. The president of the Commission may, on a request from either party, appoint an arbitrator to settle a dispute between a brokerage permit holder and a subscriber concerning the application of sections 47.14 to 47.17 or of a by-law approved under section 8.

“47.19. The arbitrator may not have an interest in the dispute or have acted as a representative of either party, or, unless the parties agree to it, have acted as a mediator in a dispute between the parties.

“47.20. The arbitrator has all the powers necessary for the exercise of the arbitrator’s jurisdiction. The arbitrator settles the dispute in accordance with the applicable rules of law and decides on every question of fact. The arbitrator may, in particular, order either party to do or not do something.

“47.21. The arbitrator’s decision must be rendered within three months after being taken under advisement. It must be in writing, give reasons and be signed. It must be forwarded without delay to the parties. The decision is public and forms part of the records of the Commission.

The arbitrator’s decision has effect from the date it is signed or from any later date given in the decision and is enforceable as a decision of the Commission.

No appeal lies from the arbitrator’s decision.

“47.22. The losing party must pay the arbitration costs determined by regulation of the Commission unless, in a substantiated decision, the arbitrator orders the other party to pay all the costs or determines the proportion of the costs each party must pay.

“47.23. No proceedings may be brought against the arbitrator for an official act performed in good faith in the exercise of the functions of office.”

13. Section 48.12 of the Act, amended by section 129 of chapter 14 of the statutes of 2008, is again amended by inserting “or a vehicle used for the transportation of schoolchildren within the meaning of the Regulation respecting road vehicles used for the transportation of school children made by Order in Council 285-97 (1997, G.O. 2, 1141),” after “(chapter C-24.2),”.

14. Section 48.14 of the Act, amended by section 130 of chapter 14 of the statutes of 2008, is again amended by inserting “or a vehicle used for the transportation of schoolchildren” after “schoolchildren”.

15. Section 48.15 of the Act, amended by section 130 of chapter 14 of the statutes of 2008, is again amended by inserting “or a vehicle used for the transportation of schoolchildren” after “schoolchildren” in the first paragraph.

16. Section 48.16 of the Act, amended by section 131 of chapter 14 of the statutes of 2008, is again amended

(1) by inserting “or a vehicle used for the transportation of schoolchildren” after “schoolchildren”;

(2) by inserting “or vehicle” before “to be driven”.

17. Section 51 of the Act is amended by replacing “of the date on which the decision becomes executory” by “after the date the decision takes effect”.

18. Section 74 of the Act is amended by striking out “section 42, the second paragraph of section 47.4 or”.

ACT RESPECTING TRANSPORTATION SERVICES BY TAXI

19. The Act respecting transportation services by taxi (R.S.Q., chapter S-6.01) is amended by inserting the following after section 84:

“CHAPTER X.0.1

“MEDIATION

“**84.0.1.** Subdivision 2.1 of Division V of the Transport Act (chapter T-12) applies to transportation by taxi.”

20. Section 84.2 of the Act is amended by adding “, or, unless the parties agree to it, have acted as a mediator in a dispute between the parties” at the end.

21. Section 84.4 of the Act is amended

(1) by replacing “promptly” in the first paragraph by “within three months after being taken under advisement”;

(2) by inserting “is public and” after “The decision” in the first paragraph;

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

“The arbitrator’s decision has effect from the date it is signed or from any later date given in the decision and is enforceable as a decision of the Commission.”

22. The Act is amended by inserting the following section after section 84.4:

“84.4.1. The losing party must pay the arbitration costs determined by regulation of the Commission unless, in a substantiated decision, the arbitrator orders the other party to pay all the costs or determines the proportion of the costs each party must pay.”

TRANSITIONAL AND FINAL PROVISIONS

23. The Commission des transports du Québec must, on the request of an operator whose registration was removed from the bulk trucking register, re-register the operator if the following conditions are met:

(1) the operator was registered in the bulk trucking register on 1 January 2000;

(2) the operator has not subscribed to a brokerage service operated by a brokerage permit holder since 1 January 2000; and

(3) the operator applies for registration before 1 November 2011.

Operators re-registered in the bulk trucking register under the first paragraph have the same rights, powers, privileges and obligations as any other registered operator.

24. In its decision to re-register an operator under section 23, the Commission determines

(1) the place of the main establishment of the operator;

(2) the maximum number of heavy vehicles that the operator may register with a brokerage service, which is the number of trucks operated that were registered in the bulk trucking register on 1 January 2000;

(3) the zone established by the Commission or, if applicable, the territory determined by a regulation made under the Transport Act (R.S.Q.,

chapter T-12) in which the operator must subscribe to a brokerage service operated by a brokerage permit holder, and the time granted to do so;

(4) the only subscription fees the operator may be required to pay when initially subscribing to a brokerage service operated by a brokerage permit holder, which may not exceed \$500.

For the purposes of subparagraph 3 of the first paragraph, if there is no brokerage service in the determined zone or territory, the time granted starts to run from the moment a brokerage service is offered.

For the purposes of subparagraph 4 of the first paragraph, “subscription fees” covers what may be designated in a by-law concerning transport brokerage services as adhesion, admission, registration or membership fees, for instance.

25. With the exception of the subscription fees payable at the time of the initial subscription, established under subparagraph 4 of the first paragraph of section 24, the brokerage fees applicable to an operator who re-registers under section 23 are the same as those applicable to the other subscribers under a by-law adopted by the brokerage permit holder to whose services the operator subscribes.

26. Any provision that pertains to mediation or arbitration mechanisms that is included in a by-law of a brokerage permit holder approved under section 8 of the Transport Act ceases to have effect on 1 April 2012.

27. As of 12 June 2008, the Regulation respecting Municipalized Public Transport Services, enacted by Order in Council 2515-85 (1985, G.O. 2, 4285), is deemed to have been enacted under section 48.20 of the Transport Act.

28. This Act comes into force on 13 June 2011, except

(1) sections 3, 11, 12, 19 and 20, which come into force on 1 April 2012; and

(2) sections 13 to 16, which come into force on 1 July 2012.

However, until 1 April 2012,

(1) subparagraph *c.1* of the first paragraph of section 40 of the Transport Act, enacted by paragraph 1 of section 5, must read as follows:

“(c.1) fails to comply with an enforceable decision of the Commission;”;

(2) subparagraphs 6 and 7 of the first paragraph of section 47.13 of the Transport Act, enacted by paragraph 1 of section 8, must read as follows:

“(6) an operator who fails to comply with an enforceable decision of the Commission;

“(7) an operator who is an officer of a brokerage permit holder that fails to comply with an enforceable decision of the Commission, and who prescribed, authorized, consented to, acquiesced in or participated in the act or omission contravening the decision.”

2011, chapter 10
UNCLAIMED PROPERTY ACT

Bill 6

Introduced by Mr. Raymond Bachand, Minister of Revenue
Introduced 7 April 2011
Passed in principle 5 May 2011
Passed 9 June 2011
Assented to 13 June 2011

Coming into force: 13 June 2011, except sections 30, 57, 64, 81 and 92, which come into force on the date or dates to be set by the Government

– 2012-01-01: ss. 30, 57, 64, 81, 92
 O.C. 1232-2011
 G.O., 2011, Part 2, p. 3654

Legislation amended:

Civil Code of Québec
Tax Administration Act (R.S.Q., chapter A-6.002)
Sustainable Forest Development Act (R.S.Q., chapter A-18.1)
Act respecting reserved designations and added-value claims (R.S.Q., chapter A-20.03)
Act respecting commercial aquaculture (R.S.Q., chapter A-20.2)
Act respecting registry offices (R.S.Q., chapter B-9)
Savings and Credit Unions Act (R.S.Q., chapter C-4.1)
Charter of Ville de Québec (R.S.Q., chapter C-11.5)
Professional Code (R.S.Q., chapter C-26)
Cooperatives Act (R.S.Q., chapter C-67.2)
Act respecting financial services cooperatives (R.S.Q., chapter C-67.3)
Act respecting racing (R.S.Q., chapter C-72.1)
Public Curator Act (R.S.Q., chapter C-81)
Act respecting collective agreement decrees (R.S.Q., chapter D-2)
Deposit Act (R.S.Q., chapter D-5)
Act respecting threatened or vulnerable species (R.S.Q., chapter E-12.01)
Forest Act (R.S.Q., chapter F-4.1)
Winding-up Act (R.S.Q., chapter L-4)
Act respecting commercial fishing and commercial harvesting of aquatic plants (R.S.Q., chapter P-9.01)
Food Products Act (R.S.Q., chapter P-29)
Animal Health Protection Act (R.S.Q., chapter P-42)
Act respecting the determination of the causes and circumstances of death (R.S.Q., chapter R-0.2)
Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1)
Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)
Supplemental Pension Plans Act (R.S.Q., chapter R-15.1)
Business Corporations Act (R.S.Q., chapter S-31.1)
Marine Products Processing Act (R.S.Q., chapter T-11.01)

(Cont'd on next page)

Explanatory notes

The purpose of this Act is to group in a separate Act the provisions of the Public Curator Act that relate to the provisional administration of unclaimed property, which has been entrusted to the Minister of Revenue since 1 April 2006.

The new Act essentially restates the current rules. It includes provisions to ensure that the debtors and holders of unclaimed property comply with the legal requirements and gives the Minister of Revenue the power to require the filing of information and documents. Certain penal and evidentiary provisions are amended to increase coherence with other provisions, including in taxation matters, that are under the administration of the Minister of Revenue.

It also allows the Minister of Revenue to communicate personal information held in connection with the administration of property or of a patrimony entrusted by law to the Minister to a person who proves sufficient interest in respect of the property or patrimony.

It authorizes the Minister of Revenue to enter into agreements to entrust the management of joint portfolios to the Minister of Finance or, if necessary, to a financial institution.

Moreover, the new Act provides that any clause or stipulation that operates to exclude the application of one or more of its provisions is absolutely null.

Finally, the necessary consequential amendments are made to a series of statutes.



Chapter 10

UNCLAIMED PROPERTY ACT

[Assented to 13 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

OBJECT

1. The purpose of this Act is to facilitate the recovery of unclaimed property by right-holders and to ensure that property without an owner or property in respect of which the right-holders remain unknown or untraceable is delivered to the State. The Act also sets out the rules governing provisional administration of that property.

CHAPTER II

SCOPE

2. In addition to property otherwise entrusted by law to the administration of the Minister of Revenue, the Minister of Revenue is the provisional administrator of

(1) the property of an absentee, unless another administrator has been designated by the absentee or appointed by the court;

(2) property found on the body of an unknown person or on an unclaimed body, subject to the Act respecting the determination of the causes and circumstances of death (R.S.Q., chapter R-0.2);

(3) the property of a dissolved legal person, subject to the provisions of the Civil Code relating to the dissolution and liquidation of legal persons;

(4) property belonging to a succession and situated in Québec, until the heirs, or a third person designated in accordance with the testamentary provisions made by the deceased or designated by the court, are able to discharge the office of liquidator of the succession or until the Minister, in particular in cases where the State is seized of the property, is empowered to act in that capacity;

(5) property without an owner which the State appropriates for itself, lost or forgotten property held by the State and property that becomes property of the State by permanent forfeiture, unless, in the latter case, the law provides

otherwise, in particular in respect of property governed by the Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (R.S.Q., chapter C-52.2);

(6) unclaimed property described in section 3;

(7) property deposited or abandoned in a detention centre or in a facility maintained by an institution to which the Act respecting health services and social services (R.S.Q., chapter S-4.2) or the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5) applies, if the property is not claimed within one year after the departure or death of the depositor;

(8) unless provisional administration is otherwise provided for by law or in the act constituting the administration, property under the administration of an administrator of the property of others who dies, resigns, is placed under tutorship or curatorship or otherwise becomes unable to exercise the functions of administrator, until another administrator is appointed;

(9) the property of a dissolved general partnership, limited partnership or association not endowed with legal personality, where the property devolves to the State or, in the case of a partnership, where liquidation has not been completed within five years of the filing of the notice of dissolution; and

(10) property situated in Québec, other than property referred to in subparagraphs 1 to 9, where the owner or other right-holder is unknown or untraceable.

The Government may, by regulation, prescribe what information the Minister may require for the purpose of determining whether the Minister is to be provisional administrator under the law.

3. The following property is considered to be unclaimed property if the owner or other right-holder is domiciled in Québec:

(1) deposits of money with a financial services cooperative, a savings company, a trust company or any other institution authorized by law to receive deposits of money, where no claim or transaction has been made and no instructions have been given by the right-holder in respect of the deposits or the related accounts in the three years following the date on which the money deposited became due or payable;

(2) the value of cheques or bills of exchange certified or accepted by a financial institution or of drafts issued by a financial institution, where no request for payment has been made by the right-holder in respect of the instruments in the three years following the date of certification, acceptance or issue;

(3) amounts due on the reimbursement or redemption of debt securities, stocks, shares or any other form of participation in a legal person, partnership or trust, and the interest, dividends or other income, including patronage dividends, attaching to the securities or other form of participation, where no claim or transaction has been made and no instructions have been given by the right-holder in respect of the amounts or the income in the three years following the date on which they became due or payable;

(4) property to be distributed because of the conversion of a mutual insurance association into a joint-stock company, where no claim or transaction has been made and no instructions have been given by the right-holder in respect of the property in the three years following the date of conversion;

(5) funds, securities and other property received in any capacity whatsoever by a securities adviser or broker in the name or on behalf of a third person, where no claim or transaction has been made and no instructions have been given by the right-holder in respect of the property in the three years following the date of the receipt by the adviser or broker;

(6) funds, securities and other property held in trust by any person authorized by law to hold property in trust, where no claim or transaction has been made and no instructions have been given by the right-holder in respect of the property in the three years following the date on which they became due or payable; property held in trust includes sums of money required to be accounted for separately and kept in a separate trust account by the holder and sums of money held in a fiduciary capacity under any other designation indicating that they are held for the benefit of a third person;

(7) funds, securities and other property deposited in a safety deposit box in a financial institution, where the safety deposit box lease has been expired for three years and, during that period, neither the renewal of the contract nor access to the safety deposit box has been requested by the right-holder;

(8) funds, securities and other property held by a financial institution as pledge holder or custodian, where no claim or transaction has been made and no instructions have been given by the right-holder in respect of the property in the three years following the date on which the property became due or payable by reason of the extinction of the secured obligation or otherwise;

(9) insured amounts due under a life insurance contract, where no claim or transaction has been made and no instructions have been given by the right-holder in respect of the amounts in the three years following the date on which they became due or payable; any amount due on the death of the insured person is presumed to be due or payable on or before the date of the person's one hundredth birthday;

(10) amounts due under a pension or retirement contract or plan, other than benefits under the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) or under a similar plan within the meaning of that Act, where no claim or transaction has been made and no instructions have been given by the

right-holder in respect of the amounts in the three years following the date on which they became due or payable; such amounts are presumed to be due or payable on or before the end of the year in which the annuitant or employee reaches 71 years of age; where property to which this section applies is an asset of a retirement savings plan, it may not be considered separately from the amounts due under the plan;

(11) interest, dividends and other income produced by property described in any of subparagraphs 1 to 10, insofar as the instrument stipulates or the law provides that the income is payable to the right-holder; and

(12) property determined by government regulation, subject to the prescribed conditions.

Property described in the first paragraph is also considered to be unclaimed property if it is situated in Québec and the law of the domicile of the right-holder does not provide for provisional administration.

The Government may, by regulation, determine the amounts due under a pension or retirement contract or plan referred to in subparagraph 10 of the first paragraph.

4. A right-holder is deemed to be domiciled in Québec if the right-holder's last known address is in Québec or, where the address is unknown, if the act establishing the right-holder's rights was made in Québec.

CHAPTER III

SPECIAL PROVISIONS APPLICABLE TO CERTAIN PROPERTY

5. A debtor or holder of property that becomes unclaimed property described in section 3 must, within six months preceding the date by which the property must be delivered to the Minister under section 6, give the right-holder at least three months' written notice describing the property and informing the right-holder that the property will be delivered to the Minister if it is not claimed within the allotted time.

The debtor or holder is not, however, required to give such notice if the debtor or holder cannot, by reasonable means, ascertain the right-holder's address, if the total value of the property unclaimed by the right-holder is less than \$100, and in other cases determined by government regulation.

6. The debtor or holder must, once a year, deliver to the Minister any property that has remained unclaimed after notices were given to the right-holders under section 5, and any unclaimed property for which no notice was required in accordance with that section.

On delivery of the property, the debtor or holder must file with the Minister, in the form prescribed by the Minister, a statement containing a description of

the property and all information necessary to determine the identity of the right-holders, their place of domicile and the nature and source of their rights. The statement must also contain a declaration by the debtor or holder that the required notice was given to the right-holders or specify, if such notice was not required, the reasons why it was not required.

The Government may, by regulation,

- (1) determine the documents that must accompany the statement;
- (2) determine the procedure pertaining to the delivery of the property and the filing of the related statement; and
- (3) determine, according to classes of debtors or holders, the yearly period during which property must be delivered and statements filed.

7. The debtor or holder may not evade the obligation to provide information or a document required under section 6 on the ground that the information or document is protected by professional secrecy.

However, if the debtor or holder files with the Minister a written statement that the information or document is protected by professional secrecy, the Minister, for the purposes of sections 16 and 18, may only make public the identity and professional domicile of the debtor or holder and state in general terms the source of the rights involved, for example, the trust account of the debtor or holder.

8. The debtor or holder owes interest, calculated on the value of the property the debtor or holder is required to deliver to the Minister, from the date by which the debtor or holder is required to deliver the property to the Minister in accordance with section 6.

The interest is paid on delivery of the property, at the rate set for debts owed to the State under section 28 of the Tax Administration Act (R.S.Q., chapter A-6.002). The interest is capitalized daily.

9. The debtor or holder of unclaimed property described in section 3 may not require from the right-holder the payment of any charge other than a charge expressly stipulated in the act establishing the right-holder's rights or a charge the debtor or holder is otherwise authorized by law to claim.

The debtor or holder is entitled to such charges on delivery of unclaimed property to the Minister, and may deduct them from the amounts delivered to the Minister.

10. The obligation to deliver property to the Minister in accordance with section 6 is neither reduced nor altered by prescription having run in favour of the debtor or holder during the period required for the property to be considered

to be unclaimed property for the purposes of this Act; no such prescription may be set up against the Minister.

11. Debtors or holders of unclaimed property described in section 3 must keep in their establishment an up-to-date list of unclaimed property containing the name and last known address of the right-holders and, if applicable, the date on which the property was delivered to the Minister.

All entries relating to unclaimed property must remain on the list for a period of 10 years.

12. Debtors or holders of unclaimed property described in section 3 are relieved of all liability towards any right-holder for any injury that may result from the performance of their obligations under this Act.

13. Sections 3 to 12 apply to the Government, to government departments and bodies and to any legal person established in the public interest, whether they have rights to assert in property to which those sections apply or are debtors or holders of such property.

However, departments and budget-funded bodies referred to in section 2 of the Financial Administration Act (R.S.Q., chapter A-6.001) are exempted, if the property they owe or hold is sums of money, from delivering those sums to the Minister.

CHAPTER IV ADMINISTRATION

DIVISION I GENERAL RULES

14. On being entrusted with the administration of property, the Minister, as the administrator of the property of others, must make an inventory in accordance with Title Seven of Book Four of the Civil Code respecting the administration of the property of others.

The inventory is to be made as a private writing; one of the witnesses must, if possible, be a family member, a relative or a person closely connected with the owner of the property.

The statement filed with the Minister in accordance with section 6 stands in lieu of an inventory of the property described in the statement, subject to the Minister being satisfied of its accuracy.

15. The Minister has the simple administration of the property entrusted to the Minister's administration, unless the law provides otherwise.

The Minister is not, however, required to preserve the property in kind.

16. Except in relation to the provisional administration of property described in subparagraph 5 of the first paragraph of section 2, the Minister must promptly make known the Minister's capacity as administrator, by a notice published once in the *Gazette officielle du Québec* and in a newspaper circulated in the locality where the property was situated at the time the Minister became the administrator of the property.

If the property under the provisional administration of the Minister is property referred to in subparagraph 6 of the first paragraph of section 2 and the right-holder was domiciled or was deemed to be domiciled in Québec at the time the Minister became the administrator of the property, the notice must also be published in a newspaper circulated in the locality of the last known address of the right-holder, or, if there is no known address, in the locality where the act establishing the right-holder's rights was made, if different from the locality where the property was situated.

17. The Minister must, with regard to any immovable entrusted to the Minister's administration, register the Minister's capacity as administrator in the land register. From the time of publication, the registrar is bound to inform the Minister by way of a written notice of any subsequent registration made in respect of the immovable.

The registration of the Minister's capacity as administrator is obtained on presentation of a notice describing the immovable concerned. The cancellation of the registration is obtained on presentation of a certificate of the Minister attesting the termination of the administration.

18. The Minister keeps a register of property under provisional administration other than property described in subparagraph 5 of the first paragraph of section 2.

Only the information prescribed by government regulation is entered in the register. The information is public; it is kept in the register until the administration of the Minister terminates or, if the administration terminates in circumstances described in paragraph 4 of section 28, until the expiry of the period prescribed by government regulation.

19. Property entrusted to the Minister's administration must not be commingled with that of the State.

20. The Minister must maintain separate administration and accounting in respect of each patrimony under the Minister's administration. The Minister is liable for debts relating to such a patrimony only up to the value of the property of the patrimony.

21. Despite the confidential nature of personal information under section 53 of the Act respecting Access to documents held by public bodies

and the Protection of personal information (R.S.Q., chapter A-2.1), the Minister may communicate personal information held by the Minister in connection with the administration of property or a patrimony entrusted by law to the Minister's administration to a person who proves sufficient interest in respect of the property or patrimony.

DIVISION II

SPECIAL RULES

22. The Minister may, without authorization of the court, borrow on the security of the property included in a patrimony under the Minister's administration, the sums of money necessary to maintain an immovable in good condition, make the necessary repairs or discharge the encumbrances affecting it.

23. The Minister may, without authorization of the court, demand partition, take part in it and transact if the value of any concessions made by the Minister does not exceed \$5,000.

24. The Minister may, without authorization of the court, alienate by onerous title property described in section 2, in article 699 of the Civil Code or in any legislative provision under which the Minister must act as the administrator of the property of others, if the value of the property does not exceed \$25,000.

For the purposes of the first paragraph, the value of an immovable is its value as entered on the assessment roll of the municipality, multiplied by the factor determined for the assessment roll by the Minister of Municipal Affairs, Regions and Land Occupancy under the Act respecting municipal taxation (R.S.Q., chapter F-2.1).

DIVISION III

JOINT PORTFOLIOS

25. The Minister may constitute joint portfolios with the available moneys that derive from the property administered by the Minister. The Minister manages the joint portfolios.

26. Despite section 25, the Minister may enter into agreements to entrust the management of all or part of the joint portfolios to the Minister of Finance or, if necessary to obtain or maintain acceptance for registration by the Minister of National Revenue of a retirement savings plan or a retirement income fund under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), to a financial institution.

27. The management of the joint portfolios is governed by an investment policy established jointly by the Minister and the Minister of Finance.

DIVISION IV**TERMINATION OF ADMINISTRATION**

28. The administration of the Minister terminates by operation of law

(1) when the absentee returns, the administrator designated by the absentee comes forward, a tutor to the property of the absentee is appointed or a judgment declares the absentee dead;

(2) when the heirs, or a third person designated in accordance with the testamentary provisions made by the deceased or designated by the court, are able to discharge the office of liquidator of the succession;

(3) when, in other cases, a right-holder claims the property under the Minister's administration, or another administrator is appointed with respect to the property; and

(4) in the absence of any beneficiary of the administration and in all cases where the property is administered on behalf of the State, once the Minister's liquidation of the property has ended and all operations for the delivery of the administered sums of money and of those deriving from the liquidation have been completed.

29. On the termination of administration, the Minister must render an account of the administration and deliver the property to the right-holders concerned.

If the administration terminates in circumstances described in paragraph 4 of section 28, the account is to be rendered, and the sums of money remaining are to be delivered, to the Minister of Finance.

The Government may, by regulation, determine the form and content of the account to be rendered by the Minister under this section, as well as the terms for the delivery of the sums of money referred to in the second paragraph.

30. All sums of money delivered to the Minister of Finance become property of the State.

Any right-holder with respect to sums of money so delivered, or with respect to the property from whose liquidation such sums derive, may recover the sums from the Minister, with interest capitalized daily and calculated from the date of delivery, at the rate set under the second paragraph of section 28 of the Tax Administration Act. Subject to the provisions of the Civil Code relating to the petition of inheritance, the right of recovery is not subject to prescription, except where it relates to a sum of money amounting to less than \$500 at the time of its delivery to the Minister of Finance, in which case the right to recovery is prescribed 10 years after the date of delivery.

The Minister of Finance is authorized to take the sums of money required to make payments to right-holders under the second paragraph out of the sums of money referred to in the first paragraph and, if these are insufficient, out of the consolidated revenue fund.

On the conditions and to the extent the Government determines on the joint recommendation of the Minister and the Minister of Finance, the Minister of Finance pays into the Generations Fund established under the Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1) the sums of money referred to in the first paragraph, minus those required to make payments to right-holders under the second paragraph.

31. It is incumbent upon persons who claim property or want to recover a sum of money from the Minister to establish their quality.

CHAPTER V

INVESTIGATION AND INQUIRY

32. In this chapter, unless the context indicates a different meaning, “document” means any document, whatever the medium used, including any computer program, and the equipment supporting the document, in particular any electronic component.

33. Any person so authorized by the Minister may, for any purpose relating to the administration of this Act,

(1) enter at any reasonable hour any premises where unclaimed property may be situated or where documents or information that may relate to the administration of this Act may be held;

(2) use any computer, equipment or other thing that is on the premises to access data contained in an electronic device, computer system or other medium or to inspect, examine, process, copy or print out such data;

(3) require the persons present to provide any information relating to the administration of this Act and to produce any book, register, account, record or other related document; and

(4) examine and make copies of documents containing such information.

A person having custody, possession or control of property, documents or information referred to in this section must, on request, make them available to the person conducting the investigation and facilitate their examination.

34. The Minister may authorize a person to hold any inquiry which the Minister considers necessary into anything relating to the administration of this Act.

The person so authorized is, for the purposes of the inquiry, 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 order imprisonment.

35. For the purposes of this Act, any person authorized for that purpose by the Minister may, by a formal demand delivered by registered mail or personal service, require from any person, whether or not the person is subject to an obligation under this Act, that the person file by registered mail or personal service, within a reasonable time specified in the demand, information or documents, including a statement, return or report.

The person to whom the demand is made must, within the specified time, comply with the demand, whether or not the person has already filed such a statement, return or report following a similar demand made under this Act.

The formal demand must mention the consequences of a failure to comply as set out in section 38.

36. An authorized person referred to in section 35 may apply *ex parte* to a judge of the Court of Québec, acting in chambers, for authorization to send a person the formal demand referred to in section 35 concerning one or more unnamed persons, on the conditions that the judge considers reasonable in the circumstances.

The judge may grant the authorization if satisfied that the filing of the information or document is required to ascertain whether the person or persons concerned have complied with an obligation under this Act, and that the person or persons are identifiable.

37. The authorization granted under section 36 must be attached to the formal demand.

Within 15 days after receiving the formal demand, the person concerned may, by motion, apply to a judge of the Court of Québec for a review of the authorization.

At least five days' prior notice must be given to the Minister of the date on which the motion is to be presented.

The court may extend the time limit provided for in the second paragraph if the person demonstrates that it was in fact impossible for the person to act and that the motion was presented as soon as circumstances permitted.

The judge may confirm, vacate or vary the authorization under review and make any order the judge considers expedient. The judgment cannot be appealed.

38. If a person has not complied with a formal demand in respect of information or a document, any court must, on the motion of the Minister, prohibit the introduction of such information or document as evidence unless the person establishes that the formal demand was unreasonable under the circumstances.

39. If a person has not provided access, information or documents as required under section 33 or 35, the authorized person referred to in section 33 or 35 may apply to a judge of the Court of Québec acting in chambers and that judge may, despite section 45, order the person to provide access, information or documents to the Minister, or may make such order as the judge deems proper in order to remedy the failure which is the subject of the application, if the judge is satisfied that

(1) the person was required under section 33 or 35 to provide access, information or documents and did not do so; and

(2) the professional secrecy to which advocates and notaries are bound cannot be invoked.

A notice must be served on the person concerned at least five days before the application is heard.

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

The order may be appealed to the Court of Appeal, with leave of a judge of that court. However, an appeal does not suspend the enforcement of the order, unless the judge seized of the appeal decides otherwise. The judgment cannot be appealed.

40. No one may in any manner whatsoever hinder or attempt to hinder a person in the performance of an act that the person is required or authorized to perform under this Act.

41. Persons authorized to act under this chapter must, on request, identify themselves and produce a certificate of authorization.

They may not be prosecuted for anything done in good faith in the exercise of their functions.

42. Any document or other thing which has been examined or of which an authorized person referred to in section 33 has taken possession or which has been filed with the Minister may be copied, photographed or printed out, and any copy, photograph or printout of such document or thing, certified by the Minister or a person authorized by the Minister, is admissible as evidence.

CHAPTER VI**PENAL PROVISIONS**

43. Every person who contravenes a provision of any of sections 5, 6, 9 and 11 is guilty of an offence and liable to a fine of not more than \$5,000 and, for a second or subsequent conviction, to a fine of not more than \$15,000.

44. Every person who contravenes section 33, 35 or 40 is guilty of an offence and liable to a fine of not less than \$800 nor more than \$10,000.

45. When a person is convicted by a court of an offence under section 43 or 44, the court may make such order as it deems proper in order to remedy the failure constituting the offence.

Prior notice of the application for such an order must be served by the prosecutor on the person who could be compelled under the order, unless the person is present before the judge. The prior notice may be given on the statement of offence, specifying that the application for such an order is to be made when the judgment is rendered.

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

CHAPTER VII**PROCEDURE AND EVIDENCE**

46. Despite any provision to the contrary, a penal proceeding or civil action in relation to the Minister's provisional administration of property under the law is instituted by the Agence du revenu du Québec under the designation of "Agence du revenu du Québec".

Subject to article 34 of the Code of Penal Procedure (R.S.Q., chapter C-25.1), no person may intervene in first instance or in appeal, or replace the Agence du revenu du Québec, in any penal proceeding instituted in its name.

47. 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 Minister's provisional administration of property under the law must direct it against the Agence du revenu du Québec under the designation of "Agence du revenu du Québec".

Any proceeding to which the Agence du revenu du Québec is a party must be served upon Agence du revenu du Québec 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.

The return of service must mention the name of the person with whom the copy of the proceeding was left.

48. The Agence du revenu du Québec is represented for all purposes by the advocate appearing in its name, and the advocate is not required to prove his or her capacity.

49. When penal proceedings are instituted in relation to the application of this Act, the statement of offence is signed and issued by an employee of the Agence du revenu du Québec authorized by the president and chief executive officer, and proof of the quality, signature or authorization of the employee is not necessary, unless the defendant contests it and the judge considers it necessary to provide such proof.

A facsimile of the signature of a person referred to in the first paragraph that is affixed on the statement of offence has the same force as the person's signature.

50. On an application by the Agence du revenu du Québec, a judge suspends for a period not exceeding 30 days any judicial proceeding brought against the Agence du revenu du Québec under this Act or relating to property administered by the Minister under this Act, to allow it to prepare the defence.

51. Every document signed by the Minister for the purposes of this Act is prima facie evidence of its contents, without it being necessary to prove the Minister's signature and authority.

52. When this Act obliges a person to file a document, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee is in charge of the appropriate registers and that after making a careful examination of them,

(1) the employee was unable to ascertain that the document in question was filed by the person, proves, in the absence of any evidence to the contrary, that no such document has been filed by the person; or

(2) the employee ascertained that the document in question was filed on a designated day, proves, in the absence of any evidence to the contrary, that the document was filed on the date specified and not previously.

53. An affidavit of an employee of the Agence du revenu du Québec attesting that the employee is in charge of the appropriate registers and that a document attached to the affidavit is a document or copy of a document, or a printout, made by or on behalf of the Minister or any other person exercising the powers of the Minister, or by or on behalf of a person subject to this Act, is proof, in the absence of any evidence to the contrary, of the nature and content of the document and must be admitted as evidence and have the same probative force as the original document would have had if its veracity had been proved in the ordinary manner.

54. When proof is provided under section 52 or 53 by an affidavit of an employee of the Agence du revenu du Québec, it is not necessary to prove the

employee's signature or status as an employee of the Agence du revenu du Québec. Nor is it necessary to prove the signature or the official capacity of the person before whom the affidavit was sworn.

In any affidavit or other similar document signed by an employee of the Agence du revenu du Québec under this Act or in the course of proceedings relating to this Act, the address of the office of the Agence du revenu du Québec being the usual place of work of the signatory is a sufficient indication of the signatory's address.

55. For the purposes of the Code of Penal Procedure, a person referred to in section 33 or 49 is a person entrusted with the enforcement of this Act.

CHAPTER VIII

FINANCING, BOOKS AND ACCOUNTS

56. In addition to the reimbursement of expenses incurred, the Minister may require fees for administering property under the law. The fees are determined by government regulation.

However, the fees relating to property the administration of which terminates in the circumstances described in paragraph 4 of section 28, and the nature and amount of the expenses relating to such property the reimbursement of which may be required by the Minister, are determined by government order on the recommendation of the Minister and the Minister of Finance.

57. The Minister may charge interest at the rate set for debts owed to the State under section 28 of the Tax Administration Act on any amount advanced to the account of a patrimony the Minister administers. The interest is capitalized daily.

58. The Minister may waive, in whole or in part, any interest provided for by this Act.

The Minister may also cancel, in whole or in part, any interest payable under this Act.

The decision of the Minister cannot be appealed.

The Minister must include such interest waivers and cancellations in the statistical summary tabled by the Minister in the National Assembly under section 94.1 of the Tax Administration Act.

59. The books and accounts relating to the property administered by the Minister must be audited each year by the Auditor General and whenever so ordered by the Government.

The report of the Auditor General must accompany the annual management report of the Agence du revenu du Québec.

CHAPTER IX

MISCELLANEOUS PROVISIONS

60. The Minister may, in accordance with the applicable legislative provisions, enter into an agreement with a government other than the Gouvernement du Québec or with a department or body of that government, for the administration of this Act or an Act relating wholly or partly to the provisional administration of property by that government, department or body.

The purpose of the agreements entered into by the Minister may include the delegation to the Minister of the administration of property unclaimed by its owners or other right-holders who are domiciled in Québec or are deemed to be domiciled in Québec under this Act.

61. Any clause or stipulation that operates to exclude the application of one or more provisions of this Act is absolutely null.

62. The Minister of Revenue is responsible for the administration of this Act.

CHAPTER X

AMENDING PROVISIONS

CIVIL CODE OF QUÉBEC

63. Article 699 of the Civil Code of Québec is amended by replacing “the Acts respecting public curatorship” by “the Unclaimed Property Act (2011, chapter 10)”.

64. Article 701 of the Code is amended by replacing “calculated at the rate prescribed pursuant to the Public Curator Act (chapter C-81) from the time the amounts were transferred to the Minister of Finance” in the second paragraph by “capitalized daily and calculated from the time the amounts were transferred to the Minister of Finance, at the rate set under the second paragraph of section 28 of the Tax Administration Act (chapter A-6.002)”.

TAX ADMINISTRATION ACT

65. Section 69.0.0.7 of the Tax Administration Act (R.S.Q., chapter A-6.002) is amended by inserting the following subparagraph after subparagraph v of subparagraph *b* of the first paragraph:

“vi. the Unclaimed Property Act (2011, chapter 10);”.

ACT RESPECTING REGISTRY OFFICES

66. Section 12 of the Act respecting registry offices (R.S.Q., chapter B-9) is amended by replacing the fourteenth dash in the first paragraph by the following:

“— a notice of the capacity of the Public Curator as administrator under the Public Curator Act (chapter C-81);

“— a notice of the capacity of the Minister of Revenue as administrator under the Unclaimed Property Act (2011, chapter 10);”.

SAVINGS AND CREDIT UNIONS ACT

67. Section 72 of the Savings and Credit Unions Act (R.S.Q., chapter C-4.1) is amended by replacing “unclaimed property within the meaning of the Public Curator Act (chapter C-81)” in the second paragraph by “property to which the Unclaimed Property Act (2011, chapter 10) applies”.

CHARTER OF VILLE DE QUÉBEC

68. Section 50 of Schedule C to the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended by replacing “section 24 of the Public Curator Act (chapter C-81)” in the fourth paragraph by “the Unclaimed Property Act (2011, chapter 10)”.

PROFESSIONAL CODE

69. Section 89 of the Professional Code (R.S.Q., chapter C-26) is amended by replacing “the Public Curator Act (chapter C-81)” in the portion of the second paragraph before subparagraph 1 by “the Unclaimed Property Act (2011, chapter 10)”.

ACT RESPECTING FINANCIAL SERVICES COOPERATIVES

70. Section 173 of the Act respecting financial services cooperatives (R.S.Q., chapter C-67.3) is amended by replacing “The provisions of the Public Curator Act (chapter C-81) apply” in the fourth paragraph by “The Unclaimed Property Act (2011, chapter 10) applies”.

PUBLIC CURATOR ACT

71. Section 12 of the Public Curator Act (R.S.Q., chapter C-81) is amended by striking out the third paragraph.

72. Division V of Chapter II of the Act, comprising sections 24 to 26.9, is repealed.

- 73.** Section 27.1 of the Act is repealed.
- 74.** Section 28.1 of the Act is amended by replacing “sections 27.1 and 28” in the first paragraph by “section 28”.
- 75.** Section 29 of the Act is amended by striking out the third paragraph.
- 76.** Section 30 of the Act is amended by striking out the second paragraph.
- 77.** Section 32 of the Act is repealed.
- 78.** Section 37 of the Act is repealed.
- 79.** Section 40 of the Act is amended
- (1) by striking out “or of the Minister of Revenue” in the portion of the first paragraph before subparagraph 1;
 - (2) by striking out the second paragraph.
- 80.** Section 41 of the Act is amended by striking out the second paragraph.
- 81.** Section 41.1 of the Act is repealed.
- 82.** Section 54 of the Act is replaced by the following section:
- “54.** The Public Curator shall keep a register of tutorships to minors, a register of tutorships and curatorships to persons of full age and a register of homologated mandates in anticipation of the inability of the mandator.
- The registers shall contain only the information prescribed by regulation. Such information is public; it shall be kept in the register until the administration of the Public Curator ceases.”
- 83.** Section 55 of the Act is amended by striking out the second paragraph.
- 84.** Section 68 of the Act is amended by striking out paragraphs 4 and 4.1.
- 85.** Section 69 of the Act is repealed.
- 86.** Section 69.1 of the Act is amended by replacing “of the Public Curator, of the Minister of Revenue or of a person authorized by either of them in the exercise of a power conferred by section 27.1 or 28” by “of the Public Curator

or of a person authorized by the Public Curator in the exercise of a power conferred by section 28”.

87. Section 74 of the Act is replaced by the following section:

“**74.** On an application by the Public Curator, a judge suspends for a period not exceeding 30 days any judicial proceeding brought against the Public Curator or any person represented by or whose property is administered by the Public Curator, to allow the Public Curator to prepare the defence.”

88. Section 75.1 of the Act is replaced by the following section:

“**75.1.** The Public Curator may enter into an agreement for the administration of this Act with any person, partnership or association or with the Government, a government department or a government body.”

89. Section 76 of the Act is amended

- (1) by striking out “and the Minister of Revenue” in the first paragraph;
- (2) by striking out “, or an Act relating wholly or partly to the provisional administration of property” in the first paragraph;
- (3) by striking out the second paragraph.

90. Sections 76.1 to 76.4 of the Act are repealed.

91. Section 77 of the Act is replaced by the following section:

“**77.** The Minister of Families is responsible for the administration of this Act.”

DEPOSIT ACT

92. Section 27.1 of the Deposit Act (R.S.Q., chapter D-5) is amended by replacing “calculated at the rate prescribed pursuant to the Public Curator Act (chapter C-81) from the time the sums of moneys were paid into the fund” in the first paragraph by “capitalized daily and calculated from the time the sums of moneys were paid into the fund, at the rate set under the second paragraph of section 28 of the Tax Administration Act (chapter A-6.002)”.

WINDING-UP ACT

93. Section 20 of the Winding-up Act (R.S.Q., chapter L-4) is amended by replacing “the provisions of the Public Curator Act (chapter C-81) pertaining to unclaimed property” by “the Unclaimed Property Act (2011, chapter 10)”.

ACT RESPECTING THE DETERMINATION OF THE CAUSES AND CIRCUMSTANCES OF DEATH

94. Section 63 of the Act respecting the determination of the causes and circumstances of death (R.S.Q., chapter R-0.2) is amended by replacing “Public Curator Act (chapter C-81)” in the second paragraph by “Unclaimed Property Act (2011, chapter 10)”.

95. Section 64 of the Act is amended by replacing “Public Curator Act (chapter C-81)” by “Unclaimed Property Act (2011, chapter 10)”.

ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS FUND

96. Section 3 of the Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1) is amended by replacing “41.1 of the Public Curator Act (chapter C-81)” in subparagraph 5 of the first paragraph by “30 of the Unclaimed Property Act (2011, chapter 10)”.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

97. Section 147.0.6 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by replacing “sums transferred to the latter by the Commission pursuant to the Public Curator Act (chapter C-81)” in the first paragraph by “sums transferred by the Commission pursuant to the Public Curator Act (chapter C-81) or the Unclaimed Property Act (2011, chapter 10)”.

MISCELLANEOUS ACTS

98. The following provisions are amended by replacing “The provisions of the Public Curator Act (chapter C-81) pertaining to unclaimed property apply” and “The provisions of the Public Curator Act (chapter C-81) pertaining to unclaimed property shall apply”, wherever they appear, by “The Unclaimed Property Act (2011, chapter 10) applies”:

(1) the second paragraph of section 220 of the Sustainable Forest Development Act (R.S.Q., chapter A-18.1);

(2) the second paragraph of section 45 of the Act respecting reserved designations and added-value claims (R.S.Q., chapter A-20.03);

(3) the second paragraph of section 40 of the Act respecting commercial aquaculture (R.S.Q., chapter A-20.2);

(4) the third paragraph of section 314 of the Savings and Credit Unions Act (R.S.Q., chapter C-4.1);

(5) the second paragraph of section 185 of the Cooperatives Act (R.S.Q., chapter C-67.2);

(6) the third paragraph of section 100 of the Act respecting racing (R.S.Q., chapter C-72.1);

(7) subparagraph *o* of the second paragraph of section 22 of the Act respecting collective agreement decrees (R.S.Q., chapter D-2);

(8) the second paragraph of section 36 of the Act respecting threatened or vulnerable species (R.S.Q., chapter E-12.01);

(9) the second paragraph of section 196 of the Forest Act (R.S.Q., chapter F-4.1);

(10) the second paragraph of section 45 of the Act respecting commercial fishing and commercial harvesting of aquatic plants (R.S.Q., chapter P-9.01);

(11) the second paragraph of section 33.5 of the Food Products Act (R.S.Q., chapter P-29);

(12) the second paragraph of section 55.22 of the Animal Health Protection Act (R.S.Q., chapter P-42);

(13) the second paragraph of section 238 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1);

(14) the second paragraph of section 349 of the Business Corporations Act (R.S.Q., chapter S-31.1);

(15) the second paragraph of section 42 of the Marine Products Processing Act (R.S.Q., chapter T-11.01).

CHAPTER XI

TRANSITIONAL AND FINAL PROVISIONS

99. Unless the context indicates otherwise, a reference in a regulation or any other document to a provision of the Public Curator Act (R.S.Q., chapter C-81) relating to the provisional administration of property is a reference to the equivalent provision of this Act.

100. The provisions of the Regulation respecting the application of the Public Curator Act (R.R.Q., chapter C-81. r. 1), to the extent that they relate to the provisional administration of property, entrusted to the Minister of Revenue under the Public Curator Act, as it read on 12 June 2011, continue to apply, with the necessary modifications and unless they are inconsistent with

a provision of this Act, until they are replaced or repealed by a regulation made under this Act.

101. The provisions of the Order in Council respecting the fees, nature and amount of expenses relating to certain property under the administration of the Public Curator (R.R.Q., chapter C-81, r. 2) and the provisions of Order in Council 238-2007 (2007, G.O. 2, 1855, French only), respecting the sums to be paid into the Generations Fund and the conditions on which they are to be paid, as determined by the Minister of Finance, continue to apply, with the necessary modifications, until they are replaced or repealed by an order made under this Act.

102. The exercise of the Public Curator's rights and the performance of the Public Curator's obligations under any contract, agreement, Order in Council or other document prior to 1 April 2006 and relating to the Minister of Revenue's provisional administration of property are continued by the Minister of Revenue or the Agence du revenu du Québec, as the case may be.

103. Sections 3 to 8, the second paragraph of section 9 and section 10 apply to property that became unclaimed property described in section 3 before 13 June 2011.

104. For the period between 13 June 2011 and the date to be set by the Government for the coming into force of section 57, section 57 of the Public Curator Act applies, with the necessary modifications, to the Minister of Revenue's provisional administration of property under this Act.

105. This Act comes into force on 13 June 2011, except sections 30, 57, 64, 81 and 92, which come into force on the date or dates to be set by the Government.

2011, chapter 11
**AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS
CONCERNING MUNICIPAL AFFAIRS**

Bill 13

Introduced by Mr. Laurent Lessard, Minister of Municipal Affairs, Regions and Land
Occupancy
Introduced 10 May 2011
Passed in principle 17 May 2011
Passed 10 June 2011
Assented to 13 June 2011

Coming into force: 13 June 2011

Legislation amended:

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)
Municipal Powers Act (R.S.Q., chapter C-47.1)
Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)
Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001)
Act respecting municipal taxation (R.S.Q., chapter F-2.1)
Act respecting the remuneration of elected municipal officers (R.S.Q., chapter T-11.001)

Explanatory notes

This Act amends the Cities and Towns Act and the Municipal Code of Québec so that any contract entered into in carrying out an agreement binding a municipality and the Union des municipalités du Québec or the Fédération québécoise des municipalités locales et régionales for the execution of work, the awarding of an insurance contract or the purchase of goods or services is subject only to the contract management policy of the party responsible for carrying out the agreement rather than to all the policies of the parties to the agreement.

The Municipal Powers Act is amended to allow a municipality that desires to municipalize a road that has been open to public traffic for 10 years or more to designate the land concerned by a simple reference to the lot number if the boundaries of the land correspond to those of a separate lot described in the cadastre.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act respecting elections and referendums in municipalities is amended to facilitate the division of the territory of a municipality into electoral districts.

The Act respecting municipal taxation is amended to clarify the rules governing the registration on a municipality's property assessment roll of immovables belonging to the patrimony of a group of persons or assets, such as an association or a trust, and to modify the rules applicable to the registration of certain systems intended for mechanical or electrical purposes integrated into industrial or agricultural buildings.

The Act respecting the remuneration of elected municipal officers is amended to increase the maximum amount of the transition allowance that may be paid to a person at the end of the person's term as municipal councillor.

The Charter of Ville de Montréal is amended to enable the city to register a notice in the land register, with respect to an immovable whose state of deterioration endangers the health and safety of its occupants, of the owner's failure to carry out work required by the city, and to provide that a fine for a second conviction related to the deterioration of a building may be imposed regardless of a change in owner. The Charter is also amended to allow the designation of one or two vice-chairs from among the members of the Montréal women's council.

The Act respecting the exercise of certain municipal powers in certain urban agglomerations is amended to specify that the tax the urban agglomeration council of Montréal may impose with respect to passenger vehicles is a tax on the vehicles' registration, and to make certain rules and procedures concerning registration that are already applied by the Société de l'assurance automobile du Québec applicable to that tax.

Lastly, transitional and technical amendments are included.



Chapter 11

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

[Assented to 13 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHARTER OF VILLE DE MONTRÉAL

1. Section 83.17 of the Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended by replacing “and a vice-chair” in the first paragraph by “and one or two vice-chairs”.

2. Section 48 of Schedule C to the Charter is amended by adding the following paragraph after the second paragraph:

“The fine prescribed for a subsequent offence relating to the deterioration of a building may be imposed, regardless of a change in owner, if a notice of deterioration was registered in the land register in accordance with section 50.2 before the new owner acquired the building.”

3. The Charter is amended by inserting the following after the heading of Division II of Chapter III of Schedule C:

“§0.1. — *Notice of deterioration*

“**50.1.** If the deterioration of a building endangers the health or safety of the occupants of the building and if the city has a by-law establishing standards or prescribing measures relating to the maintenance of buildings, the executive committee may require that restoration, repair or maintenance work be carried out to bring the building into compliance with the by-law.

In such a case, the executive committee has a written notice sent to the owner stating the work to be carried out and the time limit for doing so. It may grant additional time.

“**50.2.** If the owner fails to comply, the executive committee may require a notice of deterioration containing the following information to be registered in the land register:

(1) the designation of the immovable concerned and the name and address of the owner;

(2) the name of the city and the address of its office, and the title, number and date of the resolution by which the executive committee requires the notice to be registered;

(3) the title and number of the by-law referred to in the first paragraph of section 50.1; and

(4) a description of the work to be carried out.

“50.3. If the city ascertains that the work prescribed in the notice of deterioration has been carried out, the executive committee shall, within 20 days of ascertaining the fact, require that a notice of regularization be registered in the land register; the notice must contain the following information:

(1) the designation of the immovable concerned and the name and address of the owner;

(2) the name of the city and the address of its office, and the title, number and date of the resolution by which the executive committee requires the notice to be registered;

(3) the registration number of the notice of deterioration relating to the notice of regularization; and

(4) a statement to the effect that the work described in the notice of deterioration has been carried out.

“50.4. Within 20 days of the registration of any notice of deterioration or notice of regularization, the city shall notify the owner of the immovable and any holder of a real right registered in the land register in respect of the immovable of the registration of the notice.

“50.5. The city shall post and keep up to date on its website a list of the immovables situated in its territory for which a notice of deterioration has been registered in the land register.

The list must mention, in respect of each immovable, all the information contained in the notice of deterioration.

If a notice of regularization is registered in the land register, the city must withdraw from the list any entry concerning the notice of deterioration relating to the notice of regularization.”

CHARTER OF VILLE DE QUÉBEC

4. Section 187 of Schedule C to the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended by replacing “Notwithstanding any provision to the contrary” by “Unless otherwise provided”.

CITIES AND TOWNS ACT

5. Section 29.9.1 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by replacing the second paragraph by the following paragraph:

“Any contract entered into in accordance with an agreement described in the first paragraph is subject to the rules governing the awarding of contracts applicable to a municipality; however, it is only subject to the contract management policy of the party responsible for carrying out the agreement. To be designated responsible for carrying out the agreement, the Union and the Federation must have adopted a contract management policy in accordance with section 573.3.1.2.”

6. Section 464 of the Act is amended by adding the following sentence at the end of the third paragraph of subparagraph 10.1 of the first paragraph: “However, the contract is only subject to the contract management policy described in section 573.3.1.2 that must be adopted by the Union or the Federation for that purpose.”

MUNICIPAL CODE OF QUÉBEC

7. Article 14.7.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by replacing the second paragraph by the following paragraph:

“Any contract entered into in accordance with an agreement described in the first paragraph is subject to the rules governing the awarding of contracts applicable to a municipality; however, it is only subject to the contract management policy of the party responsible for carrying out the agreement. To be designated responsible for carrying out the agreement, the Union and the Federation must have adopted a contract management policy in accordance with article 938.1.2.”

8. Article 711.0.1 of the Code is amended by adding the following sentence at the end of the third paragraph: “However, the contract is only subject to the contract management policy described in article 938.1.2 that must be adopted by the Union or the Federation for that purpose.”

MUNICIPAL POWERS ACT

9. Section 72 of the Municipal Powers Act (R.S.Q., chapter C-47.1) is amended by replacing subparagraphs 1 and 2 of the first paragraph by the following subparagraphs:

“(1) the municipality adopts a resolution identifying the road concerned, either by its cadastral designation if the site of the road corresponds to that of one or more whole lots of the cadastre in force or, otherwise, by a technical description prepared by a land surveyor;

“(2) if applicable, a copy of the technical description, certified by a land surveyor, is filed with the office of the municipality; and”.

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

10. Section 30 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is replaced by the following section:

“**30.** Subject to section 34, the by-law dividing the territory of the municipality into electoral districts comes into force on 31 October of the calendar year preceding that in which the general election for which the division is required is to be held.”

11. Section 31 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “However, even after the expiry of that time, the council may pass the by-law as long as the Commission has not carried out the division.”;

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

12. Section 32 of the Act is amended by replacing “or the by-law of the municipality is put into force” by “or the division provided for in the by-law of the municipality is maintained”.

13. Section 33 of the Act is amended

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

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

“If the Commission divides the territory into electoral districts, the notice must also contain a description of the boundaries of the electoral districts. In addition to or in lieu of the description, the notice may include a map or a sketch of the electoral districts.”

14. Section 34 of the Act is replaced by the following section:

“**34.** The division of the territory into electoral districts by the Commission comes into force on the day of the publication of the notice. The same applies if the decision of the Commission to maintain the division provided for in the by-law of the municipality is made after the date specified in section 30.”

15. Section 40.2 of the Act is amended by replacing “1 March” in the first paragraph by “15 March”.

ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL
POWERS IN CERTAIN URBAN AGGLOMERATIONS

16. Section 118.82.2 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001) is amended by replacing the first two paragraphs by the following paragraphs:

“**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 subject to the right of objection under section 115, levy a tax on the registration of any passenger vehicle 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 to a place situated in the urban agglomeration. The by-law must set out the amount of the tax.

A tax under the first paragraph may apply only if an agreement for the collection of the tax has been entered into with the Société de l’assurance automobile du Québec. Under such an agreement, the tax is collected by the Société at the time the sums provided for in section 21 or 31.1 of the Highway Safety Code are paid, and the Société must state the origin of the tax in the notice of payment or the transaction receipt issued to any person described in the first paragraph.

The rules and procedures applicable to those sums in accordance with the Code apply to the tax, with the necessary modifications, and failure to comply with them results in the sanctions prescribed by the Code. However, the tax is not refundable in the case of a change of address.”

ACT RESPECTING MUNICIPAL TAXATION

17. Section 1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by replacing “including a partnership” in the definition of “person” by “and any group of persons or assets, such as a partnership, association or trust”.

18. Section 65 of the Act is amended

(1) by replacing “In addition to land and land development works, subparagraph 1 or 1.1 of the first paragraph does” in the second paragraph by “Subparagraphs 1 and 1.1 of the first paragraph do”;

(2) by replacing subparagraph 3 of the second paragraph by the following subparagraph:

“(3) to land, land development works or any other immovable mainly used or intended to ensure the usefulness of such land or works.”;

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

“However, a system intended for mechanical or electrical purposes and integrated into a structure referred to in subparagraph 1 of the second paragraph is deemed not to form part of that structure and may be subject to subparagraph 1 or 1.1 of the first paragraph.”;

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

“Where only part of such a system falls within the scope of subparagraph 1 or 1.1 of the first paragraph and if the system is mainly intended for lighting, heating, air conditioning, ventilation, drinking water supply or water evacuation for a structure referred to in subparagraph 1 of the second paragraph, the part of the system that falls within the scope of either of those subparagraphs and that exceeds what would normally be necessary to maintain the structure in good condition and make it fit for human habitation is excluded from the roll.”;

(5) by inserting “, other than a system described in the fourth paragraph,” after “Where only part of an immovable” in the fourth paragraph.

ACT RESPECTING THE REMUNERATION OF ELECTED MUNICIPAL OFFICERS

19. Section 31 of the Act respecting the remuneration of elected municipal officers (R.S.Q., chapter T-11.001) is amended by replacing “bi-monthly” wherever it appears in the third paragraph by “quarterly”.

TRANSITIONAL AND FINAL PROVISIONS

20. Any contract referred to in a provision amended by section 5, 6, 7 or 8, awarded before 13 June 2011, even though all of the contract management policies applicable to it were not complied with, is validated provided at least one of those policies was complied with.

21. Section 18 does not operate to allow the property assessment roll or the roll of rental values to be altered for a municipal fiscal year preceding the fiscal year 2012, or to render mandatory a reimbursement of municipal or school taxes or the payment of a municipal or school tax supplement for a municipal or school fiscal year preceding the fiscal year that begins in 2012.

The first paragraph has no effect on cases pending on 10 May 2011.

22. This Act comes into force on 13 June 2011.

2011, chapter 12

AN ACT TO PROVIDE FOR THE IMPLEMENTATION OF SPECIAL PLANS CONCERNING EMPLOYMENT INJURIES AND OCCUPATIONAL HEALTH AND SAFETY AS WELL AS LABOUR RELATIONS, VOCATIONAL TRAINING AND WORKFORCE MANAGEMENT IN THE CONSTRUCTION INDUSTRY

Bill 17

Introduced by Mr. Geoffrey Kelley, Minister responsible for Native Affairs

Introduced 12 May 2011

Passed in principle 26 May 2011

Passed 10 June 2011

Assented to 13 June 2011

Coming into force: 13 June 2011

Legislation amended:

Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)

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

Act respecting occupational health and safety (R.S.Q., chapter S-2.1)

Explanatory notes

The purpose of this Act is to implement an agreement on employment injuries and occupational health and safety between the Gouvernement du Québec and the Mohawks of Kahnawake by providing that a special plan will apply to workers who are domiciled or work in the territory defined in the Act in accordance with the agreement.

The Act also provides for the implementation by government regulation of agreements between the same parties on a matter within the scope of the Act respecting labour relations, vocational training and workforce management in the construction industry, or with respect to work on the Honoré-Mercier Bridge in the framework of what is known as “Contract B”.



Chapter 12

AN ACT TO PROVIDE FOR THE IMPLEMENTATION OF SPECIAL PLANS CONCERNING EMPLOYMENT INJURIES AND OCCUPATIONAL HEALTH AND SAFETY AS WELL AS LABOUR RELATIONS, VOCATIONAL TRAINING AND WORKFORCE MANAGEMENT IN THE CONSTRUCTION INDUSTRY

[Assented to 13 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES

1. The Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) is amended by inserting the following subdivision after section 24:

“§4. — *Special plan*

“**24.1.** The purpose of this subdivision is the implementation of any agreement on employment injuries and occupational health and safety between the Government and the Mohawks of Kahnawake represented by the Mohawk Council of Kahnawake.

“**24.2.** A special plan established by the Mohawks of Kahnawake to provide compensation for employment injuries and the consequences they entail for beneficiaries is substituted for the general plan established under this Act as of the date set by the Government after it has deemed that the special plan is similar to the general plan. Thus, the provisions of the special plan take precedence over those of this Act and the regulations, except the provisions of this subdivision and, with the necessary modifications, sections 2 to 4 and 438 to 442 and any other provision the Government may determine by regulation.

Any amendment to the special plan comes into force on the date set by the Government after it has deemed that the plan so amended remains similar to the general plan.

“**24.3.** The special plan applies to workers who suffer an industrial accident or contract an occupational disease on any of the following lands or sites:

(1) all lands contained within the area commonly known as Kahnawake Indian Reserve No. 14;

(2) the construction sites on the Honoré-Mercier Bridge linking the shores of the St. Lawrence River; and

(3) should the case arise,

(a) any lands added to the lands identified in subparagraph 1;

(b) any lands set apart for the use and benefit of the Mohawks of Kahnawake in accordance with section 36 of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5);

(c) any public lands placed under the management or administration of the Mohawks of Kahnawake ; and

(d) following an agreement with the communities concerned, all lands contained within the area commonly known as Doncaster Indian Reserve No. 17 and any lands added to those lands.

In the cases mentioned in subparagraph 3 of the first paragraph, the Government shall publish, in the *Gazette officielle du Québec*, a notice of the date on which the contingency arose.

“24.4. A worker assigned to work outside his or her usual place of work, on a project whose duration does not exceed five consecutive working days, does not cease to be covered by the plan applicable at his or her usual place of work.

“24.5. Despite section 24.3, workers not domiciled on lands covered by the special plan who suffer an industrial accident or contract an occupational disease on a land or site covered by the special plan may opt to benefit from the provisions of the general plan by filing a claim with the Commission.

Workers domiciled on such lands who suffer an industrial accident or contract an occupational disease outside the lands or sites covered by the special plan may opt to benefit from the provisions of the special plan by filing a claim with the entity entrusted with the administration of the special plan.

The option exercised by the worker upon filing the claim is irrevocable and continues to apply in the case of a recurrence, relapse or aggravation.

The entity responsible for the plan for which a worker has opted shall be reimbursed for its costs relating to the claim by the entity responsible for the plan that would have otherwise applied.

“24.6. Sections 24.3 to 24.5 do not apply to

(1) persons covered by an interprovincial or international agreement entered into by the Commission or the Government;

(2) persons covered by an agreement under any of sections 15 to 17, unless a similar agreement is entered into by the entity entrusted with the administration of the special plan; or

(3) any other person the Government may determine by regulation.

“24.7. The Commission and the entity entrusted with the administration of the special plan shall enter into any agreement to facilitate the carrying out of this subdivision. Such an agreement must, among other things, determine the guarantees required for and the terms and conditions applicable to the reimbursement provided for in section 24.5.

“24.8. In any other Act or statutory instrument, unless otherwise indicated by the context or otherwise provided by government regulation, a reference to this Act or the regulations is also a reference, with the necessary modifications, to the provisions of the special plan. Among other modifications, the entity entrusted with the administration of the special plan replaces the Commission, except in provisions concerning the review or contestation of a decision taken by the Commission and in provisions providing a remedy before the Commission, which are not applicable.

The Government may, by regulation, take any other necessary measures to carry out this subdivision, such as providing for any modifications to be applied to an existing Act or statutory instrument.

“24.9. Any regulation made under section 24.2, 24.6 or 24.8 requires the prior concurrence of the Mohawks of Kahnawake represented by the Mohawk Council of Kahnawake.

“24.10. The Minister shall post the agreement and the special plan on the department’s website not later than the date of coming into force of the special plan and, should the special plan cease to have effect, leave them posted for five years after the date of cessation of effect.

“24.11. The initial special plan and any first regulation under any of sections 24.2, 24.6 or 24.8 are tabled before the National Assembly within 15 days following their publication or, if the National Assembly is not sitting, within 15 days of resumption.

The documents tabled are examined by the competent committee of the National Assembly within six months following their tabling.

“24.12. Should the initial agreement and any amendments be terminated, sections 24.1 to 24.9 and section 24.11 cease to have effect as of the date of termination. In that case, the Government may, by regulation, take any necessary transitional measures.

“24.13. The first regulation under each of sections 24.2, 24.6, 24.8 and 24.12 is not subject to the publication requirement set out in section 8 of the Regulations Act (chapter R-18.1). Despite section 17 of that Act, any regulation under this subdivision comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date set in the regulation and may apply, after publication and if the regulation so provides, from a date not prior to the date of coming into force of the special plan or, in the case of a regulation under section 24.12, not prior to the date on which the special plan ceases to have effect.”

ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

2. The Act respecting occupational health and safety (R.S.Q., chapter S-2.1) is amended by inserting the following before section 2:

“DIVISION I

“GENERAL PROVISIONS”.

3. The Act is amended by inserting the following division after section 8.1:

“DIVISION II

“SPECIAL PLAN

“8.2. The purpose of this division is the implementation of any agreement on employment injuries and occupational health and safety between the Government and the Mohawks of Kahnawake represented by the Mohawk Council of Kahnawake.

“8.3. A special plan established by the Mohawks of Kahnawake to eliminate dangers to workers’ health, safety and well-being at their source is substituted for the general plan established under this Act as of the date set by the Government after it has deemed that the special plan is similar to the general plan. Thus, the provisions of the special plan take precedence over those of this Act and the regulations, except the provisions of this division and, with the necessary modifications, sections 1 and 3 to 6 and any other provision the Government may determine by regulation.

Any amendment to the special plan comes into force on the date set by the Government after it has deemed that the plan so amended remains similar to the general plan.

“8.4. The special plan applies to any work carried out on any of the following lands or sites:

(1) all lands contained within the area commonly known as Kahnawake Indian Reserve No. 14;

(2) the construction sites on the Honoré-Mercier Bridge linking the shores of the St. Lawrence River; and

(3) should the case arise,

(a) any lands added to the lands identified in subparagraph 1;

(b) any lands set apart for the use and benefit of the Mohawks of Kahnawake in accordance with section 36 of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5);

(c) any public lands placed under the management or administration of the Mohawks of Kahnawake; and

(d) following an agreement with the communities concerned, all lands contained within the area commonly known as Doncaster Indian Reserve No. 17 and any lands added to those lands.

In the cases mentioned in subparagraph 3 of the first paragraph, the Government shall publish, in the *Gazette officielle du Québec*, a notice of the date on which the contingency arose.

“8.5. Despite section 8.4, pregnant or breast-feeding workers not domiciled on lands covered by the special plan and working on a land or site covered by the special plan may opt to benefit from the protective reassignment measures for pregnant women under the general plan by filing an application with the Commission.

Pregnant or breast-feeding workers domiciled on such lands and working outside the lands or sites covered by the special plan may opt to benefit from the protective reassignment measures for pregnant women under the special plan by filing an application with the entity entrusted with the administration of the special plan.

The option exercised by the worker upon filing the application is irrevocable.

The entity responsible for the plan for which a worker has opted shall be reimbursed for its costs relating to the application by the entity responsible for the plan that would have otherwise applied.

“8.6. The Commission and the entity entrusted with the administration of the special plan shall enter into any agreement to facilitate the carrying out of this division. Such an agreement must, among other things, determine the guarantees required for and the terms and conditions applicable to the reimbursement provided for in section 8.5.

“8.7. In any other Act or statutory instrument, unless otherwise indicated by the context or otherwise provided by government regulation, a reference to

this Act or the regulations is also a reference, with the necessary modifications, to the provisions of the special plan. Among other modifications, the entity entrusted with the administration of the special plan replaces the Commission, except in provisions concerning the review or contestation of a decision taken by the Commission and in provisions providing a remedy before the Commission, which are not applicable.

The Government may, by regulation, take any other necessary measures to carry out this division, such as providing for any modifications to be applied to an existing Act or statutory instrument.

“8.8. Any regulation made under section 8.3 or 8.7 requires the prior concurrence of the Mohawks of Kahnawake represented by the Mohawk Council of Kahnawake.

“8.9. The Minister shall post the agreement and the special plan on the department’s website not later than the date of coming into force of the special plan and, should the special plan cease to have effect, leave them posted for five years after the date of cessation of effect.

“8.10. The initial special plan and any first regulation under section 8.3 or 8.7 are tabled before the National Assembly within 15 days following their publication or, if the National Assembly is not sitting, within 15 days of resumption.

The documents tabled are examined by the competent committee of the National Assembly within six months following their tabling.

“8.11. Should the initial agreement and any amendments be terminated, sections 8.2 to 8.8 and section 8.10 cease to have effect as of the date of termination. In that case, the Government may, by regulation, take any necessary transitional measures.

“8.12. The first regulation under each of sections 8.3, 8.7 and 8.11 is not subject to the publication requirement set out in section 8 of the Regulations Act (chapter R-18.1). Despite section 17 of that Act, any regulation under this division comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date set in the regulation and may apply, after publication and if the regulation so provides, from a date not prior to the date of coming into force of the special plan or, in the case of a regulation under section 8.11, not prior to the date on which the special plan ceases to have effect.”

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

4. Section 123 of the Act respecting labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20) is amended by adding the following paragraph after the first paragraph:

“To give effect to any agreement between the Government and the Mohawks of Kahnawake represented by the Mohawk Council of Kahnawake on a matter within the scope of this Act and applicable to work on the Honoré-Mercier Bridge in the framework of what is known as “Contract B”, the Government may, by regulation, take all necessary measures, including specifying what legislative or regulatory provisions do not apply and providing for any other necessary modification to this Act or to its statutory instruments or to the provisions of any other Act or statutory instrument. A regulation under this paragraph is not subject to the requirements as to publication nor the date of coming into force set out in sections 8 and 17 of the Regulations Act (chapter R-18.1); however, after publication and if the regulation so provides, it may apply from a date not prior to the date of coming into force of the agreement.”

FINAL PROVISION

- 5.** This Act comes into force on 13 June 2011.

2011, chapter 13
AN ACT TO LIMIT OIL AND GAS ACTIVITIES

Bill 18

Introduced by Madam Nathalie Normandeau, Minister of Natural Resources and Wildlife
Introduced 12 May 2011
Passed in principle 19 May 2011
Passed 10 June 2011
Assented to 13 June 2011

Coming into force: 13 June 2011

Legislation amended: None

Explanatory notes

Under this Act, oil and gas activities in the St. Lawrence River upstream of Île d'Anticosti and on the islands situated in that part of the river are prohibited.

The holder of a licence to explore for petroleum, natural gas and underground reservoirs is exempted from performing the exploration work required by law and the term of such licences is suspended.



Chapter 13

AN ACT TO LIMIT OIL AND GAS ACTIVITIES

[Assented to 13 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. No mining right provided for under Divisions IX to XIII of Chapter III of the Mining Act (R.S.Q., chapter M-13.1) may be issued for the part of the St. Lawrence River west of longitude 64°31'27" in the NAD83 geodetic reference system or for the islands situated in that part of the river.

2. Any mining right referred to in section 1 and issued for the zone described in that section is revoked.

However, where part of a territory under a licence or lease is in that zone, the licence or lease remains valid but the area situated in that zone is withdrawn from the territory under the licence or lease.

Section 180 of the Mining Act applies, with the necessary modifications, to work performed in the territory covered by the revoked licences.

This section does not apply to the lease to operate an underground reservoir bearing the number 1990BR301.

3. The holder of a licence to explore for petroleum, natural gas and underground reservoirs is exempted from performing the work required under the Mining Act until the date determined by the Minister, which date may not be later than 13 June 2014. In that case, the term of the licence is deemed to be suspended in accordance with section 169.2 of that Act. At the end of the exemption period, the expiry date of the licence is deferred to the end of the period for performing the work that remains to run after the lifting of the suspension.

The time limit for filing the report that the holder of a licence to explore for petroleum, natural gas and underground reservoirs who performs work during the exemption period provided for in the first paragraph must submit under the second paragraph of section 177 of the Mining Act is deferred to six months after the new expiry date of the licence determined under the first paragraph.

4. The application of sections 1 and 2 entails no compensation from the State.

5. This Act comes into force on 13 June 2011.

2011, chapter 14

AN ACT TO AMEND THE ENVIRONMENT QUALITY ACT AS REGARDS RESIDUAL MATERIALS MANAGEMENT AND TO AMEND THE REGULATION RESPECTING COMPENSATION FOR MUNICIPAL SERVICES PROVIDED TO RECOVER AND RECLAIM RESIDUAL MATERIALS

(introduced during the 1st Session of the 39th Legislature and allowed to continue during the
2nd Session of the 39th Legislature on 24 February 2011)

Bill 88

Introduced by Madam Line Beauchamp, Minister of Sustainable Development,
Environment and Parks

Introduced 17 March 2010

Passed in principle 13 May 2010

Passed 10 June 2011

Assented to 13 June 2011

Coming into force: 13 June 2011

Legislation amended:

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

Regulation amended:

Regulation respecting compensation for municipal services provided to recover and reclaim residual
materials (Order in Council 1049-2004 (2004, G.O. 2, 3153))

Explanatory notes

This Act makes various amendments to the Environment Quality Act as regards residual materials management. It better defines the concept of reclamation and enables the Government to determine what residual material treatment operations constitute reclamation. An order of precedence is established in the treatment of residual materials and reduction at source is given priority. The Minister of Sustainable Development, Environment and Parks is given the power to delegate various responsibilities to Recyc-Québec as regards the reclamation of residual materials.

The current compensation regime is modified as regards the recovery and reclamation services provided by the municipalities. More particularly, the Act amends the Environment Quality Act and the Regulation respecting compensation for municipal services provided to recover and reclaim residual materials, in

(Cont'd on next page)

Explanatory notes (Cont'd)

order to define the calculation method and the performance and efficiency criteria used to determine the annual compensation owed to municipalities by the persons who produce, market or otherwise distribute materials subject to compensation. The amount of the compensation is to be divided among the materials or classes of materials, according to the share allotted to each by the Government. Recyc-Québec is to have the responsibility of determining the annual amount of the compensation on the basis of the information the municipalities will be required to send to that organization.

The Act provides for an annual increase of the percentage of the compensation owed to municipalities until full compensation of the admissible cost has been reached in 2013.

Furthermore, the Act determines how the annual compensation is to be paid and distributed to municipalities, including interest and penalties in the case of non-payment, and sets out the conditions under which payment of the compensation that may be allotted to newspapers may be made in whole or in part through a contribution in goods or services. The Act also provides for the determination of the indemnity payable to Recyc-Québec for its management costs and other expenses incidental to the compensation regime.

Lastly, the Act includes transitional measures applicable to the determination, payment and distribution of the compensation owed to municipalities for the years 2010, 2011 and 2012.



Chapter 14

AN ACT TO AMEND THE ENVIRONMENT QUALITY ACT AS REGARDS RESIDUAL MATERIALS MANAGEMENT AND TO AMEND THE REGULATION RESPECTING COMPENSATION FOR MUNICIPAL SERVICES PROVIDED TO RECOVER AND RECLAIM RESIDUAL MATERIALS

[Assented to 13 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ENVIRONMENT QUALITY ACT

1. Section 53.1 of the Environment Quality Act (R.S.Q., chapter Q-2) is amended by replacing “composting” in the definition of “reclamation” by “biological treatment, including composting and biomethanation, land farming”.

2. Section 53.2 of the Act is amended by inserting “except those contained in another residual material or produced by the treatment of such a material,” after “gaseous substances,”.

3. The Act is amended by inserting the following section after section 53.4:

“53.4.1. The policy described in section 53.4 and any plan or program prepared by the Minister in the area of residual materials management must give priority to reduction at source and respect the following order of precedence in the treatment of the materials:

- (1) re-use;
- (2) recycling, including through biological treatment or land farming;
- (3) any other reclamation operation through which residual materials are processed for use as raw material substitutes;
- (4) energy conversion; and
- (5) elimination.

However, that order of precedence may be waived if justified by an analysis of the life cycle of the products and services that takes into account the global effects of their production and consumption and the resulting residual materials management.

The thermal destruction of residual materials constitutes energy conversion insofar as the processing of the materials respects the regulatory standards prescribed by the Government, including a positive energy assessment and the minimum energy efficiency required, and contributes to the reduction of greenhouse gas emissions.”

4. Section 53.30 of the Act is amended

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

“(1.1) determine the operations involved in the processing of residual materials that constitute reclamation within the meaning of this division, and particularly under which conditions thermal destruction of residual materials constitutes energy conversion;”;

(2) by replacing “composting” in subparagraph 4 of the first paragraph by “biological treatment”;

(3) by inserting the following subparagraph after subparagraph *b* of subparagraph 6 of the first paragraph:

“(b.1) to obtain from the Minister, on the conditions fixed, a certificate attesting to the conformity of every program or measure described in subparagraph *b* with the applicable regulatory prescriptions;”;

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

“The Minister may delegate to the Société québécoise de récupération et de recyclage various responsibilities relating to the administration of any regulatory provision made under subparagraph 6 of the first paragraph. If the delegation concerns the issuing of a certificate described in subparagraph *b.1* of that subparagraph, the fees fixed under section 31.0.1 for obtaining such certificates are payable to the Société.”

5. Sections 53.31.3 to 53.31.6 of the Act are replaced by the following sections:

“53.31.3. The annual compensation owed to the municipalities is based on the cost of the services they provide during a year to deal with the materials or classes of materials subject to compensation, that is, the collection, transportation, sorting and conditioning costs, including an indemnity for the management of those services.

The Société québécoise de récupération et de recyclage shall determine annually the amount of the compensation, by calculating for each municipality, in accordance with the calculation method and the performance and effectiveness criteria determined by regulation of the Government, the costs of the services provided that are eligible for compensation and the management

indemnity to which the municipality is entitled, and by aggregating all the costs and fees calculated for the municipalities.

“53.31.4. For the purposes of section 53.31.3, the Government shall prescribe by regulation the information and documents a municipality is required to send to the Société québécoise de récupération et de recyclage not later than 30 June each year, and the other conditions under which they must be sent. The regulation must also specify the penalties applicable if those obligations are not met.

Should a municipality fail to send the required information or documents to the Société before 1 September of a given year, the cost of the services provided by the municipality that is eligible for compensation is determined in accordance with the rules set by regulation. For that purpose, the Société may estimate the quantity of materials subject to compensation that was recovered or reclaimed in that municipality’s territory by using the data from other municipalities in accordance with that regulation.

Such a regulation may also include specific calculation rules in the case where the Société deems that a municipality’s failure to comply results from special circumstances beyond its control.

“53.31.5. The amount of the annual compensation owed to the municipalities under section 53.31.3 is divided among the materials or classes of materials subject to compensation, according to the share allotted to each by order of the Government.

However, the Government may, by regulation and for every material or class of materials it specifies,

- (1) set the maximum amount of the annual compensation payable; and
- (2) limit the amount of the annual compensation payable to a percentage it sets.

“53.31.6. After obtaining the opinion of the Société québécoise de récupération et de recyclage, the Government may review the share of the annual compensation owed to the municipalities that is attributed to one or more materials or classes of materials.

The opinion of the Société must take into account the data the Société collects on the nature, quantity and destination of the residual materials produced in Québec, and on the costs related to their recovery and reclamation. The Société must also consult the certified bodies established under sections 53.31.9 to 53.31.11 and the Union des municipalités du Québec, the Fédération québécoise des municipalités locales et régionales (FQM) or any other body it considers appropriate.”

6. Sections 53.31.7 and 53.31.8 of the Act are repealed.

7. Section 53.31.12 of the Act is amended

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

“It shall also remit to the Société, in addition to the compensation owed to the municipalities, the amount payable to the Société under section 53.31.18.”;

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

“The Government may, by regulation, determine how the amounts identified in the first and second paragraphs are to be paid, including any interest or penalties due in case of non-payment. The Société and the certified body may make arrangements regarding payment, subject to the applicable regulatory prescriptions.”;

(3) by striking out the third, fourth and fifth paragraphs.

8. The Act is amended by inserting the following section after section 53.31.12:

“53.31.12.1. If, by regulation, the Government subjects newspapers to the compensation regime provided for in this division, it may determine on what conditions the amount of the annual compensation owed to the municipalities that is allotted to that class of materials may be paid in whole or in part through a contribution in goods or services, and prescribe the characteristics newspapers must possess to benefit from that mode of payment.

The contribution in goods or services must enable the Québec-wide, regional and local dissemination of information, awareness and educational messages on environmental matters and favour messages intended to promote the recovery and reclamation of residual materials.”

9. Section 53.31.13 of the Act is replaced by the following section:

“53.31.13. A certified body may collect from its members and from persons who, without being members, carry on activities similar to those carried on by the members where the designated materials or classes of materials are concerned, the contributions necessary to remit the full amount of compensation, including any interest or other applicable penalties, and to indemnify the body for its management costs and other expenses incidental to the compensation regime.

The certified body may similarly collect the amount payable to the Société québécoise de récupération et de recyclage under section 53.31.18.”

10. Section 53.31.14 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “The schedule may cover a maximum of three years.”;

(2) by striking out “, which must take into account payments through a contribution in goods or services made in accordance with section 53.31.12” in the third paragraph;

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

“Subject to the applicable regulatory prescriptions and following consultations with the Union des municipalités du Québec, the Fédération québécoise des municipalités locales et régionales (FQM) and any other body the Société québécoise de récupération et de recyclage considers appropriate, the schedule of contributions must also state how payment may be made through contributions in goods or services.”;

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

“The schedule of contributions must be submitted to the Government, which may approve it with or without modification.”

11. Section 53.31.15 of the Act is replaced by the following section:

“53.31.15. A certified body must send to the Société québécoise de récupération et de recyclage its proposal for a schedule of contributions, together with a report on the consultations prescribed under section 53.31.14,

(1) within the time set by the Government in the regulation designating the material or class of materials subject to compensation, if it is the first time a schedule is proposed; or

(2) not later than 31 December of the year in which the schedule in force expires, in all other cases.

The Société must give the Government an opinion on the proposed schedule.

If a certified body fails to send its proposed schedule and the consultation report within the time prescribed, the Société must submit to the Government, within 45 days after the deadline, a proposed schedule for the contributions payable for the current year. The proposed schedule is approved by the Government, with or without modification.

The approved schedule of contributions must be published in the *Gazette officielle du Québec*.”

12. Section 53.31.16 of the Act is amended by replacing “as a compensatory contribution to the municipalities bears interest at the rate fixed under” in the first paragraph by “as a contribution toward the compensation payable to municipalities and the indemnity payable to the Société québécoise de récupération et de recyclage under section 53.31.18 bears interest at the rate fixed under the first paragraph of”.

13. Sections 53.31.17 and 53.31.18 of the Act are replaced by the following sections:

“53.31.17. The Société québécoise de récupération et de recyclage shall distribute to the municipalities the amount of the compensation paid by a certified body, in accordance with the distribution and payment rules determined by regulation of the Government.

“53.31.18. The Government shall determine by regulation the amount payable to the Société québécoise de récupération et de recyclage to indemnify the Société for its management costs and other expenses related to the current compensation regime, including expenses for information, awareness and educational activities and for development activities related to the reclamation of the designated materials or classes of materials.

That amount may not exceed 5% of the annual compensation owed to the municipalities.”

REGULATION RESPECTING COMPENSATION FOR MUNICIPAL SERVICES PROVIDED TO RECOVER AND RECLAIM RESIDUAL MATERIALS

14. Section 1 of the Regulation respecting compensation for municipal services provided to recover and reclaim residual materials, enacted by Order in Council 1049-2004 (2004, G.O. 2, 3153), is amended

(1) by adding “and determines the calculation method and the performance and efficiency criteria used to determine the annual compensation” after “compensation regime applies” at the end of the second paragraph;

(2) by replacing “the maximum compensatory contribution limits” in the last paragraph by “the indemnity payable to the Société québécoise de récupération et de recyclage by the persons to whom the compensation regime applies.”.

15. Section 2 of the Regulation is replaced by the following section:

“2. The compensation regime under subdivision 4.1 of Division VII of Chapter I of the Environment Quality Act (R.S.Q., c. Q-2) applies to the following classes of materials:

(1) containers and packaging: this class includes all types of flexible or rigid material, including paper, carton, plastic, glass or metal, used alone or in combination with other materials to contain, protect, wrap or present a product or a set of products at any stage in the movement of the product or set of products from the producer to the ultimate user or consumer.

However, this class excludes pallets designed to facilitate the handling and transport of a number of sales units or grouped packagings, and containers and packaging that are included in other classes of materials;

(2) newspapers: this class includes paper and other cellulosic fibres used as a medium for written current affairs periodicals published on newsprint, particularly dailies and weeklies.

This class also includes containers and packaging used to deliver newspapers directly to the ultimate consumer or recipient;

(3) printed matter: this class includes paper and other cellulosic fibres, whether or not they are used as a medium for text or images, except books and materials in the newspapers class of materials.

This class also includes containers or packaging used to deliver printed matter directly to the ultimate consumer or recipient.”

16. The heading of subdivision 2 of Division III of the Regulation is amended by replacing “Written media” by “Newspapers”.

17. Section 6 of the Regulation is amended

(1) by replacing “written media” in the first paragraph by “newspapers”;

(2) by replacing “written media” in the second paragraph by “newspaper”.

18. Division IV of the Regulation is replaced by the following divisions:

“DIVISION IV

**“CALCULATION METHOD, PAYMENT AND DISTRIBUTION OF
COMPENSATION**

“§1. — *Calculation of costs eligible for compensation and of management indemnity*

“7. The calculation of the cost of the services provided by a municipality that is eligible for compensation must be based on the net cost of the services provided during the year preceding the year for which the compensation is owed. That cost corresponds to the expenses incurred by the municipality during that year to collect, transport, sort and condition the materials or classes of materials subject to compensation, after deducting any income, rebate or other gain related to the materials and received by the municipality.

Expenses incurred by a municipality for the purchase of containers, for information, awareness and educational activities or for the granting of service contracts and the follow-up on payments owed under such contracts are not included in the costs mentioned in the first paragraph.

“8. For the purpose of calculating the cost of the services they provide that is eligible for compensation, the municipalities are divided into six groups:

(1) municipalities serving fewer than 3,000 inhabitants, situated less than 100 km from the cities of Montréal or Québec;

(2) municipalities serving 3,000 to 25,000 inhabitants, situated less than 100 km from the cities of Montréal or Québec;

(3) municipalities serving more than 25,000 inhabitants, situated less than 100 km from the cities of Montréal or Québec, including those two cities;

(4) municipalities serving fewer than 3,000 inhabitants, situated 100 km or more from the cities of Montréal or Québec;

(5) municipalities serving 3,000 to 25,000 inhabitants, situated 100 km or more from the cities of Montréal or Québec; and

(6) municipalities serving more than 25,000 inhabitants, situated 100 km or more from the cities of Montréal or Québec.

“8.1. The Société québécoise de récupération et de recyclage determines, for each municipality, the cost of the services that is eligible for compensation by comparing the performance and efficiency of a municipality with the performance and efficiency of the other municipalities of the same group, using the factors established under sections 8.2 and 8.3.

“8.2. The performance and efficiency factor for each municipality is determined by applying the following formula:

$$PE = \frac{(\text{cost/tonnes})}{(\text{kg/inhab.})}$$

“PE” is the performance and efficiency factor of the municipality for the year concerned;

“cost” is the net cost declared by the municipality for the services it provided during the year;

“tonnes” is the quantity, in metric tonnes, of materials subject to compensation that was recovered or reclaimed during the year, as declared by the municipality;

“kg” is the quantity, in kilograms, of materials subject to compensation that was recovered or reclaimed during the year, as declared by the municipality; and

“inhab.” is the number of inhabitants in the municipality, as determined in the Order in Council made under section 29 of the Act respecting municipal territorial organization (R.S.Q., c. O-9).

“8.3. The performance and efficiency factor for each group of municipalities constituted under section 8 is determined by carrying out the following operations in the following order:

(1) once the performance and efficiency factor for each municipality in a group has been determined under section 8.2, the two subsets formed by the factors situated, respectively, in the lowest 12.5% and the highest 12.5% are excluded, and the arithmetic mean of the factors remaining between those two subsets is then calculated;

(2) the standard deviation is calculated, that is, the mean difference between the remaining factors mentioned in paragraph 1 and the arithmetic mean established under that paragraph; and

(3) the results obtained in paragraphs 1 and 2 are added together.

“8.4. If the performance and efficiency factor determined for a municipality is equal to or lower than that established for the group of municipalities to which it belongs, the cost of the services provided by the municipality that is eligible for compensation corresponds to the net cost declared by the municipality under section 8.6.

If the performance and efficiency factor determined for a municipality is higher than that of the group of municipalities to which it belongs, the cost of the services provided by the municipality that is eligible for compensation corresponds to the amount obtained by applying the following formula:

$$EC = [PE_G \times (kg/inhab.)] \times tonnes$$

“EC” is the cost of the services provided by the municipality that is eligible for compensation;

“PE_G” is the performance and efficiency factor determined for the group of municipalities to which the municipality belongs;

“kg” is the quantity, in kilograms, of materials subject to compensation that was recovered or reclaimed during the year, as declared by the municipality;

“inhab.” is the number of inhabitants in the municipality, as determined in the Order in Council made under section 29 of the Act respecting municipal territorial organization; and

“tonnes” is the quantity, in metric tonnes, of materials subject to compensation that was recovered or reclaimed during the year, as declared by the municipality.

However, for the years 2010, 2011 and 2012, the cost of the services provided by a municipality that is eligible for compensation may in no case be lower than 70% of the net cost declared by the municipality under section 8.6.

“8.5. To indemnify the municipalities both for the management costs related to the services they provide for the recovery and reclamation of materials or classes of materials subject to compensation, and for the purchase of the containers required to collect them, an amount equivalent to 8.55% of the eligible cost determined under section 8.4 must be added to that cost to determine the annual compensation owed to each municipality.

“8.6. Every municipality is required to send to the Société québécoise de récupération et de recyclage, not later than 30 June each year, a declaration stating, for the year preceding the year for which the compensation is owed, the quantity of materials subject to compensation that was recovered or reclaimed in its territory and the net cost of the services it provided for the collection, transportation, sorting and conditioning of those materials.

The declaration must be signed by the municipality’s external auditor, who must state whether, in the external auditor’s opinion, the declaration fairly presents the information it contains.

“8.7. In accordance with section 53.31.4 of the Environment Quality Act, the compensation owed to a municipality that fails to send a declaration complying with the prescriptions of section 8.6 to the Société québécoise de récupération et de recyclage within the time set in that section is reduced by 10% as a penalty, unless the Société deems that the failure results from special circumstances beyond the municipality’s control.

If a municipality fails to file the declaration by 1 September of a given year, the cost eligible for compensation is calculated by applying the formula provided in the second paragraph of section 8.4, with the following modifications:

- (1) the performance and efficiency factor “PE_G” is replaced by the smallest performance and efficiency factor calculated for a municipality that belongs to that same group and used for the calculation under paragraph 1 of section 8.3;
- (2) the quantity of materials subject to compensation that was recovered or reclaimed during the year in the territory of the municipality in default is estimated by the Société on the basis of the most recent data it has on other municipalities in that same group; and
- (3) the amount obtained is reduced by 15%.

The amount of the compensation calculated under the second paragraph may be paid only if a declaration has been filed for the year concerned.

However, the provisions of the second and third paragraphs do not apply if the Société deems, in accordance with the third paragraph of section 53.31.4 of the Environment Quality Act, that special circumstances beyond the municipality's control prevented the municipality from respecting the prescribed conditions when sending in its declaration. In such a case, the cost of the services provided by the municipality that is eligible for compensation for that year is calculated by the Société by applying the formula provided in the second paragraph of section 8.4. The quantity of materials subject to compensation is estimated by the Société in accordance with subparagraph 2 of the second paragraph of this section.

Even if compensation is paid, the municipality must file its declaration with the Société as soon as possible.

“§2. — *Limitation on the annual compensation owed to the municipalities*

“**8.8.** For each of the years listed below, the annual compensation payable for the services provided by the municipalities may not exceed the amount corresponding to the percentage given below of the compensation owed to them under this division:

- (1) for the year 2010: 70%;
- (2) for the year 2011: 80%; and
- (3) for the year 2012: 90%.

“**8.9.** The amount of the annual compensation owed to the municipalities that is allotted to the newspapers class may not exceed,

- (1) for the year 2010: \$2,660,000;
- (2) for the years 2011 and 2012: \$3,040,000;
- (3) for the year 2013: \$6,460,000;
- (4) for the year 2014: \$6,840,000; and
- (5) for the year 2015: \$7,600,000.

For each of the subsequent years, the amount of the annual compensation may not exceed the amount set in subparagraph 5 of the first paragraph, increased by 10% annually, until, for a given year, that amount is equal to or greater than the amount corresponding to the share of the compensation allotted to that class of materials under the first paragraph of section 53.31.5 of the Environment Quality Act, in which case this section ceases to apply.

“§3. — *Terms of payment and failure to pay*

“**8.10.** Not later than 31 October each year, a certified body must pay to the Société québécoise de récupération et de recyclage, an amount equivalent to at least 80% of the annual compensation owed to the municipalities for the year concerned. The balance of the compensation must be paid not later than 31 December of the same year.

However, if the schedule of contributions referred to in section 53.31.15 of the Environment Quality Act is published in the *Gazette officielle du Québec* after 31 May, the dates on which the payments provided for in the first paragraph are deferred to the end of the fifth and seventh months, respectively, following the publication of the schedule.

Despite the first and second paragraphs, the amount of the compensation owed to the municipalities for the years listed below and allotted to the containers and packaging class and the printed matter class must be paid to the Société by the certified body in the following manner:

(1) for the years 2010 and 2011: at least 70% of the amount due not later than 31 October 2012, and the balance, not later than 1 March 2013;

(2) for the year 2012: at least 80% of the amount due not later than 1 March 2013, and the balance, not later than 31 October 2013;

(3) for the year 2013: at least 80% of the amount due not later than 1 March 2014, and the balance, not later than 31 October 2014; and

(4) for the year 2014: at least 40% of the amount due not later than 31 October 2014, and the balance, not later than 1 March 2015.

“**8.11.** Any sum not yet paid to the Société québécoise de récupération et de recyclage by a certified body as of the expiry dates set out in section 8.10 bears interest at the rate determined under the first paragraph of section 28 of the Tax Administration Act (R.S.Q., c. A-6.002).

“**8.12.** The amount of the annual compensation owed to the municipalities that is allotted to the newspapers class may be paid, in whole or in part, through a contribution in goods or services.

However, if it is to be paid through a contribution in goods or services, the amount of the annual compensation may not exceed

(1) for each of the years 2013 and 2014: \$3,420,000; and

(2) for each subsequent year: \$3,800,000.

“**8.12.1.** The annual compensation may be paid through a contribution in goods or services, to the extent provided in section 8.12, provided the certified

body proposed a schedule of contributions to the Société québécoise de récupération et de recyclage, in accordance with sections 53.31.14 and 53.31.15 of the Environment Quality Act, determining the contributions payable and the manner in which payment may be made.

The proposed schedule must provide for the Québec-wide, regional and local dissemination of the environmental information, awareness and educational messages prescribed by the second paragraph of section 53.31.12.1 of that Act, and determine the sanctions and other penalties applicable in the event of non-compliance with that section.

“8.12.2. The certified body must report to the Société québécoise de récupération et de recyclage on the implementation of the schedule determining a contribution in goods or services within 30 days following the end of each calendar year covered by the schedule.

However, the certified body must report to the Société on the implementation of the schedule for the years 2010, 2011 and 2012 not later than 31 January 2013.

“§4. — *Distribution of compensation to the municipalities*

“8.13. The Société québécoise de récupération et de recyclage must distribute the compensation owed to the municipalities not later than 30 days after it receives from the certified body, for a material or class of materials subject to compensation, the last payment on the total amount owed for the year concerned.

The Société must distribute to the municipalities any interest or penalties collected.

“DIVISION IV.1

“INDEMNITY PAYABLE TO SOCIÉTÉ QUÉBÉCOISE DE RÉCUPÉRATION ET DE RECYCLAGE

“8.14. The amount payable annually to the Société québécoise de récupération et de recyclage to indemnify it for its management costs and other expenses mentioned in section 53.31.18 of the Environment Quality Act is equal to the amount corresponding to the percentage given below of the annual compensation owed to the municipalities under Division IV:

- (1) for the year 2010: 3.25%;
- (2) for the year 2011: 2.75%;
- (3) for the year 2012: 2.25%; and
- (4) for each subsequent year: 2%.

Despite the first paragraph, the indemnity payable to the Société may in no case be greater than \$3,000,000.

The amount of the indemnity is divided among the materials or classes of materials subject to compensation, according to the share allotted to each by the Government under section 53.31.5 of the Environment Quality Act.

“8.15. A certified body must pay to the Société québécoise de récupération et de recyclage the amount due under section 8.14 not later than 31 December each year. Any sum not yet paid to the Société as of the expiry date bears interest at the rate determined under section 8.11.

Despite the first paragraph, for each of the years given below, the amount must be paid to the Société by the following deadlines:

- (1) for the years 2010 and 2011: not later than 1 March 2013;
- (2) for the year 2012: not later than 31 October 2013;
- (3) for the year 2013: not later than 31 October 2014; and
- (4) for the year 2014: not later than 1 March 2015.”

TRANSITIONAL AND FINAL PROVISIONS

19. For the year 2009, the determination, payment and distribution of the compensation owed to the municipalities, and the determination of the percentage to which the Société québécoise de récupération et de recyclage is entitled under section 53.31.18 of the Environment Quality Act (R.S.Q., chapter Q-2), continue to be governed by that Act and the Regulation respecting compensation for municipal services provided to recover and reclaim residual materials, enacted by Order in Council 1049-2004 (2004, G.O. 2, 3153), as they read before 13 June 2011.

20. Despite section 7 of the Regulation respecting compensation for municipal services provided to recover and reclaim residual materials, the calculation of the cost of the services provided by a municipality that is eligible for compensation for the year 2010 must be based on the net cost of the services provided that year.

21. For the purpose of determining the amount of compensation owed to the municipalities for the years 2010 and 2011, the declaration under section 8.6 of the Regulation respecting compensation for municipal services provided to recover and reclaim residual materials must be sent to the Société québécoise de récupération et de recyclage by every municipality not later than 11 October 2011.

If a municipality fails to file the declaration by that date, the cost eligible for compensation for those two years is calculated by applying the formula

provided in the second paragraph of section 8.4 of the Regulation, with the following modifications:

- (1) the performance and efficiency factor “PE_G” is replaced by the smallest performance and efficiency factor calculated for a municipality that belongs to that same group and used for the calculation under paragraph 1 of section 8.3;
- (2) the quantity of materials subject to compensation that was recovered or reclaimed during the year in the territory of the municipality in default is estimated by the Société on the basis of the most recent data it has on other municipalities in that same group; and
- (3) the amount obtained is reduced by 10%.

However, the provisions of the second paragraph do not apply if the Société deems, in accordance with the third paragraph of section 53.31.4 of the Environment Quality Act, that special circumstances beyond the municipality’s control prevented the municipality from respecting the prescribed conditions when sending in its declaration. In such a case, the cost of the services provided by the municipality that is eligible for compensation for those two years is calculated by the Société by applying the formula provided in the fourth paragraph of section 8.7 of the Regulation respecting compensation for municipal services provided to recover and reclaim residual materials.

22. The annual compensation owed to the municipalities and the amount payable to the Société québécoise de récupération et de recyclage to indemnify it for its management costs and other expenses mentioned in section 53.31.18 of the Environment Quality Act for the years 2010, 2011 and 2012 are divided among the materials or classes of materials subject to compensation in the following proportions:

- (1) 60% for containers and packaging;
- (2) 30% for printed matter; and
- (3) 10% for newspapers.

23. For the purpose of determining the contributions a certified body may collect from its members and from the persons mentioned in section 53.31.13 of the Environment Quality Act for the years 2010, 2011 and 2012, the certified body must send both the proposed schedule of contributions for those three years and the consultation report, required under section 53.31.15 of that Act, to the Société québécoise de récupération et de recyclage not later than 10 December 2011. If the certified body fails to send the documents within the time prescribed, the third paragraph of section 53.31.15 applies.

The certified body must also send to the Société, before that date, the proposed schedule under which the amount of the annual compensation owed

to the municipalities for those years and allotted to the newspapers class may be paid in whole or in part through a contribution in goods or services.

24. This Act comes into force on 13 June 2011.

2011, chapter 15

AN ACT TO IMPROVE THE MANAGEMENT OF THE HEALTH AND SOCIAL SERVICES NETWORK

(introduced during the 1st Session of the 39th Legislature and allowed to continue during the
2nd Session of the 39th Legislature on 24 February 2011)

Bill 127

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 9 December 2010

Passed in principle 5 May 2011

Passed 8 June 2011

Assented to 13 June 2011

Coming into force: 13 June 2011, except:

**(1) sections 24, 26, 32, 33, 42 and 81, which come into force on
1 February 2012;**

**(2) sections 56 to 60, 62, 63, 66 and 67, which come into force on
1 August 2012; and**

**(3) sections 41 and 45, which come into force on the date to be set by
the Government**

Legislation amended:

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

Explanatory notes

The purpose of this Act is to introduce new rules to improve the management of the health and social services network.

The membership of the board of directors of the institutions and agencies is modified to include independent members. Each board of directors is to create a governance and ethics committee and an audit committee and determine their functions.

The boards of directors of the institutions will be required to exercise their responsibilities in a manner that is coherent with province-wide and regional orientations and to establish a multi-year strategic plan, as the agencies are already required to do. The parties involved will be required to agree on how to measure the results of implementing such plans.

(Cont'd on next page)

Explanatory notes (Cont'd)

The public is given new ways to participate in the management of the health and social services network.

Lastly, the agencies will be able to take additional measures when institutions experience difficulties with respect to the quality of the health services or social services they offer, or to their administration or operation.



Chapter 15

AN ACT TO IMPROVE THE MANAGEMENT OF THE HEALTH AND SOCIAL SERVICES NETWORK

[Assented to 13 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

1. Section 19 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is amended by replacing “of sections 78.1 and 107.1” in paragraph 7 by “of section 78.1, in the fourth paragraph of section 107.1”.

2. Section 51 of the Act is amended by replacing “elected or co-opted members of the board of directors of the local authority” in the third paragraph by “members of the board of directors of the local authority who are not employed by or do not practise a profession with the authority”.

3. Section 99.8 of the Act is amended by adding the following sentence at the end: “It must report on the application of this section in a separate section of the annual management report.”

4. Section 107.1 of the Act is amended

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

“**107.1.** Every institution must have the health services and social services it provides accredited by a recognized accreditation body.

The accreditation is valid for not more than four years. The institution must see that its accreditation is maintained at all times.

If an accreditation body refuses to accredit an institution, the institution must, within 12 months after the refusal, submit a new application for accreditation and inform the agency of the fact.”;

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

“The institution must make the body’s report public within 60 days after receiving it and send it to the agency and the different professional orders concerned whose members practise a profession in a centre operated by the institution.”

5. Section 126 of the Act is amended by striking out the second paragraph.

6. Section 127 of the Act is repealed.

7. Section 128 of the Act is amended

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

“A decision by the Minister to accept the agency’s proposal must be approved by the Government. The decision must specify the day and month the elections, designations, appointments and co-optations must be completed to be in compliance with section 129. Sections 135, 137, 138 and 147 apply.”;

(2) by adding the following paragraphs after the third paragraph:

“The invitation to the public is made jointly by the boards of directors of the institutions concerned.

Despite the first paragraph of section 149, the term of office of the members of the first board of directors established under this section ends on the date set for the next election, designation, appointment or co-optation of members to the new board, depending on whether the members were elected, designated, appointed or co-opted.

On the thirtieth day following the day on which the co-optations are completed, the institutions concerned by a decision made by the Minister under this section cease to be administered by their respective boards of directors and begin to be administered by the first board of directors established under this section.”

8. Section 128.1 of the Act is repealed.

9. Sections 129 to 131 of the Act are replaced by the following sections:

“**129.** The board of directors of each institution referred to in sections 119 to 126 is composed of the following persons, who become members of the board as and when they are elected, designated, appointed or co-opted:

(1) the executive director of the institution;

(2) two independent persons elected by the public in an election held under section 135;

(3) two persons designated by and from among the members of the institution’s users’ committee or committees;

(4) one person designated by the boards of directors of the institution’s foundations, if applicable;

(5) two persons designated by the universities with which the institution is affiliated if the institution operates a centre designated as a university hospital centre, a university institute or an affiliated university centre;

(6) four or, if applicable, five persons from within the institution, including

(a) one person designated by and from among the members of the council of physicians, dentists and pharmacists of the institution, if applicable;

(b) one person designated by and from among the members of the council of nurses of the institution, if applicable;

(c) one person or, if subparagraph *a* or *b* cannot be applied owing to the absence of one of those councils, two persons or, if both subparagraphs *a* and *b* cannot be applied owing to the absence of both of those councils, three persons designated by and from among the members of the multidisciplinary council of the institution; the designated persons must have different position titles and, if applicable, be members of different professional orders;

(d) one person designated by and from among the members of the council of midwives of the institution, if applicable; and

(e) one person designated by and from among the personnel of the institution who is not a member of any of the councils mentioned in subparagraphs *a* to *d*;

(7) two independent persons appointed by the agency concerned on the basis of the expertise and experience profiles adopted by the board; and

(8) six independent persons co-opted, on the basis of the expertise and experience profiles adopted by the board, by the members of the board of directors identified in paragraphs 2 to 7 once they have been elected, designated or appointed. At least one of those persons must be chosen from a list provided by the community organizations identified by the agency concerned that serve the people in the region.

A person referred to in subparagraph 3, 4 or 5 of the first paragraph may not be employed by or practise a profession in the institution. Nor may a person referred to in subparagraph 4 of the first paragraph be employed by or practise a profession in the foundations that designate the person.

“130. The board of directors must be made up of an equal number of men and women. If the difference between their numbers is no greater than two, there is a presumption of parity.

For the purposes of the first paragraph, the executive director and the two elected members are not counted.

“131. For the purposes of section 129, a person qualifies as independent if the person has no direct or indirect relation or interest, in particular of a financial, commercial, professional or philanthropic nature, likely to interfere with the quality of the person’s decisions as regards the interests of the institution.

A person is deemed not to be independent if that person

(1) is in the employ of the institution or has been in such employ in the three years before being elected, designated, appointed or co-opted to office, or practises or has practised a profession in the institution;

(2) has an immediate family member who is the executive director, an assistant executive director or a senior management officer of the institution;

(3) provides goods or services for valuable consideration to the institution;

(4) is employed by the Ministère de la Santé et des Services sociaux, by an agency or by the Régie de l’assurance maladie du Québec, receives remuneration from the Régie or is a member of the board of directors of an agency or of the Régie; or

(5) is a user lodged in the institution.

For the purposes of this section, “immediate family member” means a person’s spouse or child, the spouse’s child, the person’s mother or father, the spouse of the person’s mother or father, or the spouse of the person’s child or of the person’s spouse’s child.”

10. Section 132.2 of the Act is amended by replacing “paragraph 8 of section 129 and paragraph 7 of sections 130, 131 and 133,” by “subparagraph 4 of the first paragraph of section 129,”.

11. Sections 132.3 and 133 of the Act are replaced by the following sections:

“132.3. A member of the board of directors of an institution elected, appointed or co-opted as an independent director must disclose in writing to the board any situation likely to affect the member’s status.

“133. No act or document of an institution or decision of the board of directors is invalid because the board is not made up of an equal number of men and women or because there are fewer independent directors than prescribed by this Act.”

12. Section 133.0.1 of the Act is amended by replacing “paragraph 6 of section 129 and paragraph 5 of sections 130, 131 and 133,” by “subparagraph c of subparagraph 6 of the first paragraph of section 129,”.

13. Section 133.1 of the Act is repealed.

14. Section 133.2 of the Act is replaced by the following section:

“**133.2.** New members must be designated as soon as

(1) the first foundation of an institution within the meaning of subparagraph 4 of the first paragraph of section 129 is created;

(2) a centre is designated by the Minister as a university hospital centre, a university institute or an affiliated university centre within the meaning of subparagraph 5 of the first paragraph of section 129;

(3) a council of physicians, dentists and pharmacists or a council of nurses within the meaning of subparagraphs *a* and *b* of subparagraph 6 of the first paragraph of section 129 is established for an institution, allowing the addition of a member designated by and from among the members of the new council; or

(4) a council of midwives within the meaning of subparagraph *d* of subparagraph 6 of the first paragraph of section 129 is established for an institution, allowing the addition of a member designated by and from among the members of the new council.

These persons are designated in accordance with the procedure provided for in section 137.

Despite the first paragraph of section 149, the term of office of a person designated under this section ends on the date set for the next designations.

When a member is designated in accordance with subparagraph 3 of the first paragraph, one member from the multidisciplinary council, designated under subparagraph *c* of subparagraph 6 of the first paragraph of section 129 must withdraw voluntarily or following a drawing of lots.”

15. Sections 133.3 and 133.4 of the Act are repealed.

16. Section 135 of the Act is amended

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

“**135.** Every four years, on the day of the month of October or November that the Minister determines, every institution shall invite the public to elect the persons referred to in subparagraph 2 of the first paragraph of section 129.”;

(2) by replacing “and limitations set out in sections 150 and 151” in the second paragraph by “set out in section 150”;

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

“A person who works in an institution or who practises a profession in a centre operated by an institution may not vote in an election held for that institution. Nor may a minor vote in the election.”

17. Section 137 of the Act is replaced by the following section:

“**137.** The Minister shall, by regulation, determine the procedure for designating the persons referred to in subparagraphs 3 to 6 of the first paragraph of section 129. The regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.”

The designations take place on the date set by the Minister.”

18. Section 138 of the Act is replaced by the following section:

“**138.** Once the elections, designations and appointments have taken place, the members elected, designated or appointed, except the executive director, shall carry out the co-optations under subparagraph 8 of the first paragraph of section 129 within the next 30 days, even if some positions still remain vacant.

The co-optations must bring to the board of directors persons whose expertise and qualifications are considered useful for the administration of the institutions concerned and ensure better representation of the different parts of the territory and better sociocultural, ethnocultural, linguistic and demographic representation of the population served by the institutions.

In the case of an institution operating a child and youth protection centre or a rehabilitation centre for young persons with adjustment problems or for mothers with adjustment problems, the co-optations must also bring to the board of directors at least one person under 35 years of age if no such person is as yet on the board.”

19. Section 139 of the Act is amended by replacing “of paragraph 8 of section 129 and paragraph 7 of sections 130, 131 and 133” by “of sections 170, 180, 181.1, 262.1, 322.1 and 327”.

20. Section 149 of the Act is replaced by the following section:

“**149.** The term of office of a member of the board of directors other than the executive director is four years. However, the actual term of office may vary, depending on the date set for the next election, designation, appointment or co-optation of members to the new board.

A member may not serve more than two consecutive terms.

However, if a member serves a term of office of less than two years, the term is not taken into account for the purposes of the second paragraph.

On the expiry of their term, board members shall remain in office until replaced or until elected, designated, appointed or co-opted again.”

21. Section 151 of the Act is repealed.

22. Section 152 of the Act is replaced by the following section:

“**152.** A person ceases to be a member of a board of directors upon ceasing to qualify for election, designation, appointment or co-optation.”

23. Section 156 of the Act is replaced by the following section:

“**156.** A vacancy on the board of directors is filled for the unexpired portion of the term.

In the case of an elected, designated or co-opted member, the vacancy is filled by resolution of the board of directors provided the person who is the subject of the resolution has the same qualifications to be a member of the board of directors as the person being replaced.

A vacancy that is not filled by the board of directors within 120 days may be filled by the agency.

An unexplained absence from the number of regular and consecutive board meetings stipulated in the rules of internal management, in the cases and circumstances set out in those rules, constitutes a vacancy.”

24. Section 157 of the Act is replaced by the following section:

“**157.** Each year, the members of a board of directors shall elect a vice-chairman and a secretary from among their number, and a chairman from among the independent members.”

25. The Act is amended by inserting the following section after section 158:

“**158.1.** The chairman of the board of directors and the executive director shall report to the agency on the results obtained measured against the objectives set out in the strategic plan and the management and accountability agreement.”

26. Section 159 of the Act is amended by replacing “In no case may the chairman or the vice-chairman of the board of directors” by “The vice-chairman of the board of directors may not”.

27. Section 161.1 of the Act is replaced by the following section:

“161.1. If all the members of the board of directors consent, they may participate in a public meeting of the board by means of equipment enabling all participants to communicate directly with one another. In such a case, however, a place must be provided for the public to attend the meeting and participate in the question period.”

28. Section 164 of the Act is amended by replacing the third and fourth paragraphs by the following paragraphs:

“The members of the board of directors may also, in emergencies and if all consent, participate in a special meeting of the board by means of equipment enabling all participants to communicate directly with one another.

The minutes of such a meeting must mention the equipment used to enable all participants to communicate directly with one another. The decisions made at the meeting must be tabled at the following public meeting.”

29. Section 170 of the Act is amended by replacing “The board of directors shall manage the affairs and exercise all the powers of every institution under its administration” by “The board of directors of an institution shall manage the affairs and exercise all the powers of the institution”.

30. Section 171 of the Act is amended

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

“171. The board of directors of an institution shall establish strategic orientations in accordance with province-wide and regional orientations. It must also establish priorities and ensure compliance with them.”;

(2) by replacing “Priorities” in the second paragraph by “Strategic orientations”;

(3) by replacing “ces” in the last paragraph in the French text by “les”.

31. Section 172 of the Act is replaced by the following sections:

“172. The board of directors of an institution must also

(1) adopt the strategic plan and the annual management report;

(2) approve the management and accountability agreement;

(3) approve the financial statements;

(4) ensure the pertinence, quality, safety and effectiveness of the services provided;

(5) ensure respect for users' rights and promptness in processing users' complaints;

(6) ensure the economical and efficient use of human, material and financial resources;

(7) ensure the participation and development of human resources and see that they are motivated, that they are valued, and that their skills are maintained;

(8) ensure that performance is monitored and results are reported; and

(9) ensure that the teaching and research mission is complied with if the institution operates a centre designated as a university hospital centre, a university institute or an affiliated university centre.

“172.1. The board of directors shall exercise its responsibilities in keeping with province-wide and regional orientations while fostering networking with local, regional and provincial partners.”

32. Section 181 of the Act is amended by replacing the first paragraph by the following paragraphs:

“181. The board of directors shall establish a governance and ethics committee and an audit committee. Each committee must be composed in the majority of independent members and chaired by an independent member.

The board may also establish other committees to advise it in the pursuit of its mission. It shall determine the composition, functions, duties and powers of the committees, and the rules governing the administration of their affairs and their internal management.”

33. The Act is amended by inserting the following sections after section 181:

“181.0.0.1. The functions of the governance and ethics committee include drawing up

(1) governance rules for the conduct of the institution's affairs;

(2) a code of ethics and professional conduct, in accordance with section 3.0.4 of the Act respecting the Ministère du Conseil exécutif (chapter M-30), applicable to members of the board of directors;

(3) expertise and experience profiles to be used in appointing or co-opting independent board members, making sure to identify the diverse expertise required and the desired representation of the milieu based on its characteristics;

- (4) criteria for evaluating the performance of the board; and
- (5) initiation and ongoing training programs for board members.

The committee shall carry out the evaluation referred to in subparagraph 4 of the first paragraph in accordance with the criteria approved by the board.

“181.0.0.2. The audit committee must include at least one member with accounting or financial expertise.

Moreover, the members of the committee may not be employed by or practise a profession in the institution.

“181.0.0.3. The functions of the audit committee include

(1) making sure a plan for the optimal utilization of the institution’s resources is put in place, and following up on that plan;

(2) making sure that a risk management process for the conduct of the institution’s affairs is put in place and followed;

(3) reviewing any activity likely to be detrimental to the institution’s financial health that is brought to its attention;

(4) examining the financial statements with the auditor appointed by the board of directors;

(5) recommending the approval of the financial statements by the board of directors; and

(6) seeing that internal control mechanisms are put in place and making sure that they are appropriate and effective.”

34. Section 181.0.2 of the Act is amended by replacing “paragraph 2 of any of sections 129, 130, 131 or 133” by “subparagraph 3 of the first paragraph of section 129”.

35. Section 181.0.3 of the Act is amended by replacing “1 and 2” in the first paragraph by “3 and 4”.

36. Section 181.2 of the Act is amended by striking out “129 to 131, 133,”.

37. The Act is amended by inserting the following division after section 182.0.1:

“DIVISION II.0.1**“ORGANIZATION OF SERVICES**

“182.0.2. In accordance with province-wide and regional orientations and recognized standards of accessibility, integration, quality, effectiveness and efficiency, and taking into account available resources, the institution is responsible for preparing a multi-year strategic plan containing the following elements:

- (1) a description of the mission of the institution;
- (2) a statement of the social and health needs of the clientele served or the local population, based on an understanding of the health and well-being of that clientele or population;
- (3) a description of the context in which the institution acts and the main challenges it faces;
- (4) the directions and objectives to be pursued with respect to, among other things, the accessibility, continuity, quality and safety of care and services with a view to improving the health and well-being of the population;
- (5) the results targeted over the period covered by the plan; and
- (6) the performance indicators to be used in measuring results.

The strategic plan must also take into account the priorities established in the clinical and organizational projects with which the institution is associated.

“182.0.3. The strategic plan is sent to the agency.

“182.0.4. The agency and the institution meet to discuss the adjustments to the strategic plan, where applicable, and to agree on how to follow up on the plan. The adjustments are then submitted to the board of directors of the institution.”

38. Section 182.1 of the Act is amended by replacing “referred to in the second paragraph of section 126 or section 133.1” in the second paragraph by “that operates a centre designated as a university hospital centre, university institute or affiliated university centre”.

39. Section 182.3 of the Act is amended by striking out “which the agency shall transmit to the Minister.”

40. Section 182.7 of the Act is amended

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

“(1) a presentation of the results obtained measured against the objectives set out in the strategic plan and in the management and accountability agreement entered into with the agency;”;

(2) by striking out “, which shall communicate it to the Minister” in the third paragraph.

41. The Act is amended by inserting the following sections after section 182.8:

“182.9. The institution must publish its annual management report on its website.

“182.10. An institution must set up a website to inform the public of the services it offers.”

42. Section 193 of the Act is replaced by the following sections:

“192.1. The board of directors of a public institution must draw up an expertise and experience profile for the appointment of the executive director.

“193. The executive director of a public institution is appointed by the board of directors on the recommendation of a selection committee.

The selection committee is established by the board of directors and is composed of five members, including one person designated by the Minister and one person designated by the agency.

The recommendation of the selection committee to the board of directors must receive the consent of the majority of the committee members.

If the recommendation of the selection committee does not receive either the consent of the person designated by the Minister or the consent of the person designated by the agency, the board of directors must establish a new selection committee.

“193.0.1. If the board of directors administers more than one institution, the executive director is the executive director of each of those institutions.

If the executive director is absent or unable to act, the board of directors may designate a person to exercise the functions and powers of the executive director.”

43. Section 209 of the Act is amended by replacing “Each institution must set up a committee for the users of its services and” in the first paragraph by “A users’ committee is established for each institution, and each institution must” and by inserting “allocate to it” after “which is not a party to an agreement.”

44. Section 278 of the Act is amended by striking out “and to the Minister”.

45. Section 295 of the Act is amended by replacing the second paragraph by the following paragraph:

“The institution shall publish its annual financial report on its website within 30 days after the report is adopted by the board of directors, subject to the protection of the personal information it contains.”

46. Section 319 of the Act is amended by replacing the second paragraph by the following paragraph:

“The letters patent give the names of no fewer than five persons and not more than the maximum number of persons elected, designated, appointed or co-opted under section 129; such persons are members of the board of directors until the elections, designations, appointments or co-optations provided for in that section take place. Once appointed, the executive director of the institution is also a member of the board of directors.”

47. Section 340 of the Act is amended by adding “the agency must report on the application of this subparagraph in a separate section of its annual management report;” at the end of subparagraph 7.7 of the second paragraph.

48. Section 343 of the Act is amended by replacing the second paragraph by the following paragraph:

“The agency shall supervise the election, designation and co-optation of the members of the boards of directors of public institutions where provided for by this Act.”

49. The Act is amended by inserting the following section after section 343:

“**343.0.1.** Every agency must set up a website to inform the public of the services offered in the region.”

50. Section 343.1 of the Act is amended

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

“**343.1.** An agency may establish a people’s forum in its area of jurisdiction; the activities of the forum are coordinated by the president and executive director.”;

(2) by replacing “three” in the second paragraph by “four”.

51. Section 346.1 of the Act is amended

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

“346.1. In accordance with province-wide orientations and recognized standards of accessibility, integration, quality, effectiveness and efficiency, and taking into account available resources, the agency is responsible for preparing a multi-year strategic plan for its region containing the following elements:

(1) a description of the mission of the agency;

(2) a statement of the social and health needs and the distinctive characteristics of the population, based on an understanding of the health and well-being of that population;

(3) a description of the context in which the agency acts and the main challenges it faces;

(4) the directions and objectives to be pursued with respect to, among other things, the accessibility, continuity, quality and safety of care and services with a view to improving the health and well-being of the population;

(5) the results targeted over the period covered by the plan; and

(6) the performance indicators to be used in measuring results.”;

(2) by inserting “, if applicable” after “people’s forum” in the second paragraph.

52. The Act is amended by inserting the following sections after section 346.1:

“346.2. The strategic plan of the agency must be approved by the Minister.

“346.3. The agency shall establish a regional coordination committee composed of the president and executive director of the agency and the executive directors of the institutions.

The agency shall ensure that the chairmen of the boards of directors of the institutions are present at any meeting of the committee at which the strategic orientations of the region or the whole network are to be defined.”

53. Section 370.1 of the Act is amended by striking out “, including one person working for an institution referred to in section 119 or the first paragraph of section 126 and one person working for an institution referred to in section 120, 121, 124 or 125 or the second paragraph of section 126” in subparagraph 1 of the second paragraph.

54. Section 385.7 of the Act is amended by replacing subparagraph 1 of the second paragraph by the following subparagraph:

“(1) a presentation of the results obtained measured against the objectives set out in the strategic plan and the management and accountability agreement entered into with the Minister;”.

55. The Act is amended by inserting the following section after section 385.9:

“385.10. Every agency must publish its annual management report on its website.”

56. Sections 397 and 397.0.1 of the Act are replaced by the following sections:

“397. The affairs of an agency are administered by a board of directors composed of the following members appointed by the Minister:

(1) five independent persons chosen after consultation with various groups, including the regional conference of elected officers, on the basis of the expertise and experience profiles adopted by the board;

(2) one person who is a member of the regional panel of heads of departments of specialized medicine, chosen from a list provided by the panel;

(3) one person who is a member of the regional department of general medicine, chosen from a list provided by the department;

(4) one person who is a member of a regional pharmaceutical services committee, chosen from a list provided by the committee;

(5) one person who is a member of the regional nursing commission, chosen from a list provided by the commission;

(6) one person who is a member of the regional multidisciplinary commission, chosen from a list provided by the commission;

(7) one person chosen from a list provided by the organizations representing labour;

(8) one person chosen from a list provided by the users’ committees of the institutions;

(9) one person chosen from a list provided by the community organizations in the region;

(10) one person chosen from a list provided by the universities with which the institutions that have a university designation are affiliated; and

(11) the president and executive director of the agency.

“397.0.1. All the lists referred to in section 397 must contain an equal number of men and women.

In addition, the board of directors must be made up of an equal number of men and women. If the difference between their numbers is no greater than one, there is a presumption of parity.

For the purposes of the second paragraph, the president and executive director is not counted.”

57. The Act is amended by inserting the following section after section 397.0.1:

“397.0.2. Sections 131, 132.3 and 133 apply, with the necessary modifications, to the board of directors of an agency.

In addition, a person who is a member of the board of directors of an institution whose head office is situated in the area of jurisdiction of the agency concerned may not sit on the board of directors of the agency as an independent member.”

58. Section 397.2 of the Act is amended by replacing “three” in the first paragraph by “four”.

59. Section 397.3 of the Act is amended by striking out “most equitable representation possible of men and women and of” .

60. Section 398.1 of the Act is amended

(1) by replacing “or who receives remuneration from the latter, and no person having made a service contract under section 259.2, may” in the second paragraph by “not even if the person is on unpaid leave at the time, and no person who receives remuneration from the Régie or has entered into a service contract under section 259.2 may”;

(2) by replacing “4” in the fourth paragraph by “9”.

61. Section 399 of the Act is amended

(1) by replacing “three years” in the first paragraph by “four years. Other than the president and executive director, members may not serve more than two consecutive terms.”;

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

“However, if a member serves a term of less than two years, the term is not taken into account for the purposes of the first paragraph.”

62. Section 402 of the Act is replaced by the following section:

“402. Each year, the members of a board of directors shall elect a vice-chairman and a secretary from among their number, and a chairman from among the independent members.”

63. Section 403 of the Act is amended by replacing “1 to 3” by “2 to 6”.

64. Section 405 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: “It shall define the strategic directions of the agency in accordance with province-wide orientations.”;

(2) by inserting “, and ensuring that they are used economically and efficiently” after “1” in subparagraph 2 of the second paragraph;

(3) by adding the following paragraphs at the end of the second paragraph:

“(5) adopting the strategic plan and the annual management report;

“(6) approving the management and accountability agreement;

“(7) approving the financial statements; and

“(8) ensuring that performance is monitored and results are reported.”

65. The Act is amended by inserting the following section after section 405:

“405.1. The board of directors shall exercise its responsibilities in keeping with province-wide orientations while fostering networking with local, regional and provincial partners.”

66. Section 407 of the Act is amended by replacing “181,” by “181 to 181.0.0.3,”.

67. Section 412.2 of the Act is amended by replacing “4 and 6” by “8 and 9”.

68. The heading of Division V of Chapter I of Title I of Part III of the Act is replaced by the following heading:

“POWERS OF INTERVENTION OF THE AGENCY”.

69. The Act is amended by inserting the following section after the heading of Division V of Chapter I of Title I of Part III:

“413.1.1. If an institution is experiencing difficulties with respect to the quality of the health services or social services it offers, or with respect to

its administration, organization or operation, the agency may provide assistance and support to the institution at the latter's request.

Such assistance and support must be the subject of an agreement between the agency and the institution, stipulating the nature, duration and expected results of the assistance and support.

An institution that has received assistance and support must report to the agency on any developments in the situation.”

70. The Act is amended by inserting the following section after section 413.1.1:

“413.1.2. If an institution is experiencing difficulties that seriously compromise either the quality of the health services or social services it offers or its administration, organization or operation, the agency may appoint up to two observers for a period it determines.

The observers may attend all meetings of the institution's board of directors, committees and supervisory committees but are not entitled to vote.

The observers shall submit their observations to the agency, which shall determine the recommendations to be made to the institution. The agency may also require the institution to provide it with an action plan for implementing the recommendations.”

71. Section 431.1 of the Act is replaced by the following section:

“431.1. In accordance with recognized standards of accessibility, integration, quality, effectiveness and efficiency and available resources, the Minister shall prepare a multi-year strategic plan for all of Québec containing the following elements:

- (1) a description of the mission of the department;
- (2) a statement of the social and health needs and the distinctive characteristics of the population, based on an understanding of the health and well-being of that population;
- (3) a description of the context in which the department acts and the main challenges it faces;
- (4) the directions and objectives to be pursued with respect to, among other things, the accessibility, continuity, quality and safety of care and services with a view to improving the health and well-being of the population;
- (5) the results targeted over the period covered by the plan; and
- (6) the performance indicators to be used in measuring results.”

72. The Act is amended by inserting the following section after section 433.1:

“433.2. The Minister must

(1) ensure that ongoing and adapted training is given to the members of each board of directors and to the president and executive directors, executive directors and assistant executive directors of the agencies and institutions;

(2) see to succession planning for the president and executive directors, executive directors and assistant executive directors of the agencies and institutions.”

73. The Act is amended by inserting the following section after section 434:

“434.1. In exceptional circumstances and when the quality of care and services depends on it, and after obtaining the opinion of the Collège des médecins du Québec, the Ordre professionnel des dentistes du Québec and the Ordre professionnel des pharmaciens du Québec, the Minister may entrust the responsibilities of a council of physicians, dentists and pharmacists of an institution to one or more persons designated by the Minister.

The persons so designated must be members of one of those professional orders.”

74. Section 490 of the Act is amended

(1) by replacing “120 days” in the first paragraph by “180 days”;

(2) by inserting the following subparagraph after subparagraph 5 of the first paragraph:

“(6) where the institution is experiencing difficulties that seriously compromise either the quality of the health services or social services it offers or its administration, organization or operation.”

75. Section 491 of the Act is amended by replacing “120” by “180”.

76. Section 492 of the Act is amended by replacing “90” by “180”.

77. Section 498 of the Act is amended

(1) by striking out “or election” in paragraph 2;

(2) by adding the following after paragraph 3:

“(4) declare the office of the members of the board of directors of an institution forfeited, and entrust the administration of the institution to the agency concerned for up to four years.

In the case provided for in subparagraph 4 of the first paragraph, the Government must first give the stakeholders in the territory of the institution the opportunity to submit observations.

The agency entrusted with the administration of an institution referred to in subparagraph 4 of the first paragraph must administer the institution as a separate administrative entity and appoint an executive director to manage it.

The Government may terminate the administration at any time, or renew it if necessary; each renewal is for a maximum of four years. If the Government terminates the administration, it provides for the appointment of the new board of directors of the institution.”

78. Section 500 of the Act is amended by adding the following paragraph at the end:

“Following an investigation, the Government may formulate recommendations for an agency or an institution and require the agency or institution to draw up an action plan for implementing them.”

79. Section 530.18 of the Act is amended by replacing “in the manner set out in the first paragraph of section 156” by “by resolution provided the person so designated has the same qualifications to be a member of the board of directors as the person being replaced. The board of directors shall inform the regional board of the designation.”

80. Section 530.52 of the Act is amended by inserting “346.2,” after “346.1.”

81. Section 530.60 of the Act is amended by striking out subparagraph 2 of the second paragraph.

82. Section 530.61.1 of the Act is amended by inserting “and 385.10” after “385.8”.

83. Title IV of Part IV.2 of the Act is replaced by the following title:

“TITLE IV

“BOARD OF DIRECTORS OF THE INSTITUTION

“530.62. The executive director of the board of directors of the institution to which this Part applies is replaced by a president and executive director appointed by the Minister.

“530.63. The provisions of this Act applicable to the executive director of a public institution and the provisions of sections 399, 400, 403 and 413.1 apply, with the necessary modifications, to the president and executive director of the institution to which this Part applies.

“530.64. In sections 129, 147 and 156, “the agency” means “the Minister”.”

84. Section 531 of the Act is amended by replacing “of the second paragraph” in the first paragraph by “of the second or fourth paragraph”.

TRANSITIONAL AND FINAL PROVISIONS

85. The term of the members of the board of directors of a public institution, except the executive director or the president and executive director, is extended until 31 January 2012.

Despite any inconsistent provision, board members elected, designated, appointed or co-opted between 1 September 2011 and 31 January 2012 take office on 1 February 2012.

86. The term of the members of the board of directors of a health and social services agency referred to in paragraphs 5, 8, 10 and 11 of section 397 of the Act respecting health services and social services (R.S.Q., chapter S-4.2), as they read on 12 June 2011, ends on 31 July 2012.

87. When establishing the first board of directors of an institution or an agency after 13 June 2011, the expertise and experience profiles provided for in subparagraphs 7 and 8 of the first paragraph of section 129 of the Act respecting health services and social services, as replaced by section 9, and the expertise and experience profiles provided for in paragraph 1 of section 397 of the Act respecting health services and social services, as replaced by section 56, do not apply.

88. For the purposes of sections 149 and 399 of the Act respecting health services and social services, as replaced and amended, respectively, by sections 20 and 61, when determining the number of consecutive terms a member may serve, the terms the member served before 1 February 2012 in the first case and before 1 August 2012 in the second case are not taken into account.

89. The provisions of this Act come into force on 13 June 2011, except

(1) sections 24, 26, 32, 33, 42 and 81, which come into force on 1 February 2012;

(2) sections 56 to 60, 62, 63, 66 and 67, which come into force on 1 August 2012; and

(3) sections 41 and 45, which come into force on the date to be set by the Government.

2011, chapter 16

**AN ACT TO ABOLISH THE MINISTÈRE DES SERVICES
GOUVERNEMENTAUX AND TO IMPLEMENT THE
GOVERNMENT'S 2010-2014 ACTION PLAN TO REDUCE
AND CONTROL EXPENDITURES BY ABOLISHING OR
RESTRUCTURING CERTAIN BODIES AND CERTAIN FUNDS**

(introduced during the 1st Session of the 39th Legislature and allowed to continue during the
2nd Session of the 39th Legislature on 24 February 2011)

Bill 130

Introduced by Madam Michelle Courchesne, Minister responsible for Government
Administration and Chair of the Conseil du trésor

Introduced 11 November 2010

Passed in principle 16 February 2011

Passed 8 June 2011

Assented to 13 June 2011

**Coming into force: 1 July 2011 or on an earlier date or dates set by the Government,
except**

**(1) Chapters II, IX, XVI and XVIII and sections 244 to 248, 252 and 253,
insofar as they apply to those chapters, which come into force on
1 October 2011, subject to paragraphs 4 and 5;**

(2) Chapter IV, which has effect from 31 March 2010;

**(3) subparagraph 2 of the first paragraph of section 17.12.12 and
section 17.12.15 of the Act respecting the Ministère des Ressources
naturelles et de la Faune (R.S.Q., chapter M-25.2), enacted by
section 54, which come into force on 1 April 2013;**

**(4) sections 162, 208 and 240, insofar as they apply to the power of the
secretary of the Conseil du trésor to authorize the appointment of
personnel within certain bodies, which have effect from
11 November 2010; and**

(5) sections 80, 128, 160 and 228, which come into force on 13 June 2011

Legislation amended:

Act respecting equal access to employment in public bodies (R.S.Q., chapter A-2.01)

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

Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)

(Cont'd on next page)

Legislation amended: (Cont'd)

Financial Administration Act (R.S.Q., chapter A-6.001)
Public Administration Act (R.S.Q., chapter A-6.01)
Act respecting the Agence du revenu du Québec (R.S.Q., chapter A-7.003)
Act respecting legal aid and the provision of certain other legal services (R.S.Q., chapter A-14)
Sustainable Forest Development Act (R.S.Q., chapter A-18.1)
Archives Act (R.S.Q., chapter A-21.1)
Building Act (R.S.Q., chapter B-1.1)
Act respecting the Caisse de dépôt et placement du Québec (R.S.Q., chapter C-2)
Act respecting the Centre de services partagés du Québec (R.S.Q., chapter C-8.1.1)
Cities and Towns Act (R.S.Q., chapter C-19)
Labour Code (R.S.Q., chapter C-27)
Municipal Code of Québec (R.S.Q., chapter C-27.1)
Act respecting the Health and Welfare Commissioner (R.S.Q., chapter C-32.1.1)
Act respecting contracting by public bodies (R.S.Q., chapter C-65.1)
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 collective agreement decrees (R.S.Q., chapter D-2)
Executive Power Act (R.S.Q., chapter E-18)
Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration (R.S.Q., chapter E-20.1)
Act respecting municipal taxation (R.S.Q., chapter F-2.1)
Public Service Act (R.S.Q., chapter F-3.1.1)
Forest Act (R.S.Q., chapter F-4.1)
Act respecting La Financière agricole du Québec (R.S.Q., chapter L-0.1)
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 de la Famille, des Aînés et de la Condition féminine (R.S.Q., chapter M-17.2)
Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2)
Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (R.S.Q., chapter M-30.01)
Act respecting the Ministère du Travail (R.S.Q., chapter M-32.2)
Government Departments Act (R.S.Q., chapter M-34)
Act respecting educational programming (R.S.Q., chapter P-30.1)
Public Protector Act (R.S.Q., chapter P-32)
Act to promote the reform of the cadastre in Québec (R.S.Q., chapter R-3.1)
Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01)
Act respecting the collective bargaining plan of criminal and penal prosecuting attorneys (R.S.Q., chapter R-8.1.2)
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 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 labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20)
Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (R.S.Q., chapter R-24.0.2)
Act respecting health services and social services (R.S.Q., chapter S-4.2)
Act respecting pre-hospital emergency services (R.S.Q., chapter S-6.2)
Act respecting Services Québec (R.S.Q., chapter S-6.3)
Act respecting the Société d'habitation du Québec (R.S.Q., chapter S-8)
Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1)
Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)
Securities Act (R.S.Q., chapter V-1.1)

(Cont'd on next page)

Legislation repealed:

Act respecting the Agence de l'efficacité énergétique (R.S.Q., chapter A-7.001)
Act respecting farm-loan insurance and forestry-loan insurance (R.S.Q., chapter A-29.1)
Act respecting the Conseil consultatif du travail et de la main-d'œuvre (R.S.Q., chapter C-55)
Act respecting the Conseil de la famille et de l'enfance (R.S.Q., chapter C-56.2)
Act respecting the Conseil des aînés (R.S.Q., chapter C-57.01)
Act respecting the Conseil des relations interculturelles (R.S.Q., chapter C-57.2)
Act respecting the Conseil permanent de la jeunesse (R.S.Q., chapter C-59.01)
Act respecting the Corporation d'hébergement du Québec (R.S.Q., chapter C-68.1)
Act respecting the energy efficiency of electrical or hydrocarbon-fuelled appliances (R.S.Q., chapter E-1.2)
Act respecting the government air service fund (R.S.Q., chapter F-3.2.2)
Act respecting Immobilière SHQ (R.S.Q., chapter I-0.3)
Act respecting the Ministère des Services gouvernementaux (R.S.Q., chapter M-26.1)
Act respecting the Société québécoise d'assainissement des eaux (R.S.Q., chapter S-18.2.1)
Act to establish a disaster assistance fund for certain areas affected by the torrential rains of 19 and 20 July 1996 (1996, chapter 45)
Act to establish a fund in respect of the ice storm of 5 to 9 January 1998 (1998, chapter 9)

Legislation enacted:

Act to establish the Natural Disaster Assistance Fund (2011, chapter 16, Schedule I)
Act respecting energy efficiency and innovation (2011, chapter 16, Schedule II)

Regulations amended:

Regulation respecting the annual share payable to the Agence de l'efficacité énergétique (R.R.Q., chapter R-6.01, r. 5)
Regulation respecting the procedure for the recruitment and selection of persons apt for designation to the function of arbitrator or appointment to the function of assessor with the Human Rights Tribunal, approved by Order in Council 916-90 (1990, G.O. 2, 1758)
Regulation respecting the procedure for the recruiting and selection of persons declared to be qualified for appointment as commissioners to the Commission des lésions professionnelles and for the renewal of their term of office, approved by Order in Council 566-98 (1998, G.O. 2, 1752)
Regulation respecting the remuneration of arbitrators, approved by Order in Council 851-2002 (2002, G.O. 2, 3809)

Explanatory notes

This Act restructures certain government departments, bodies and funds.

The Ministère des Services gouvernementaux is abolished and its responsibilities transferred to the Chair of the Conseil du trésor.

Certain funds are abolished or merged with other funds. Accordingly, the Act

(1) establishes the Natural Resources Fund to take over the activities of the forestry fund, the sustainable forest development fund and the mining heritage fund, and receives the revenues collected by the Agence de l'efficacité énergétique, which is abolished by this Act and whose activities are transferred to the Ministère des Ressources naturelles et de la Faune;

(2) creates the position of chief scientist, whose incumbent acts as chair of the board of directors of each of the three funds created under the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation to support research and, more particularly, coordinates efforts on issues that are common to the three funds and advises the Minister on the development of research and science; the Act also provides for the appointment of a scientific director to each fund;

(Cont'd on next page)

Explanatory notes (Cont'd)

(3) establishes the Territorial Information Fund to take over the activities of the land information fund and the geographic information fund;

(4) establishes the Natural Disaster Assistance Fund to take over the activities of the ice storm fund and the financial assistance fund in respect of certain disaster-affected areas;

(5) abolishes the farm-loan insurance and forestry-loan insurance funds, and transfers their activities to La Financière agricole du Québec;

(6) abolishes the government air service fund and transfers its activities to the Centre de services partagés du Québec; and

(7) abolishes the Fonds de l'industrie des courses de chevaux.

The following advisory councils are integrated into the government departments they come under: the Conseil consultatif du travail et de la main-d'œuvre, the Conseil de la science et de la technologie, the Conseil des relations interculturelles, the Conseil de la famille et de l'enfance, the Conseil des aînés and the Conseil permanent de la jeunesse.

The activities of some bodies are integrated into another body or a government department. Thus, the activities of the Conseil des services essentiels are integrated into those of the Commission des relations du travail; those of the Corporation d'hébergement du Québec, into those of the Société immobilière du Québec, except those of its financial division, which are transferred to the Ministère des Finances; and those of Immobilière SHQ, into those of the Société d'habitation du Québec.

The Act abolishes the Société québécoise d'assainissement des eaux and creates the Commission sur l'éthique en science et en technologie to advise the Minister of Economic Development, Innovation and Export Trade on the ethical issues arising from science and technology.

For the purposes of such restructuring, a number of transitional measures are provided with regard to the transfer of the rights and obligations of abolished bodies and funds, the continuation of their activities, the transfer of their assets and personnel, and the terms of their members.



Chapter 16

AN ACT TO ABOLISH THE MINISTÈRE DES SERVICES GOUVERNEMENTAUX AND TO IMPLEMENT THE GOVERNMENT'S 2010-2014 ACTION PLAN TO REDUCE AND CONTROL EXPENDITURES BY ABOLISHING OR RESTRUCTURING CERTAIN BODIES AND CERTAIN FUNDS

[Assented to 13 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

MINISTÈRE DES SERVICES GOUVERNEMENTAUX

DIVISION I

ABOLITION OF MINISTÈRE DES SERVICES GOUVERNEMENTAUX AND TRANSFER OF ITS ACTIVITIES TO CONSEIL DU TRÉSOR

1. The Act respecting the Ministère des Services gouvernementaux (R.S.Q., chapter M-26.1) is repealed.

2. The Public Administration Act (R.S.Q., chapter A-6.01) is amended by inserting the following sections after section 77:

“77.1. The Chair of the Conseil du trésor shall also

(1) develop a variety of means to give individuals and enterprises, as well as departments and bodies of the Administration, simplified access to quality services throughout Québec;

(2) encourage optimal use of information and communications technologies in the delivery of public services while taking into consideration the choice of individuals regarding the mode of service delivery, and support methods that foster an efficient and economical delivery of services;

(3) encourage in particular the development of leading-edge expertise giving departments and bodies of the Administration access to shared services that they would not reasonably be able to develop on their own;

(4) prepare and propose to the Government policies and guidelines designed, on the one hand, to improve service delivery so that individuals and enterprises can access services more easily, and, on the other, to make shared services

available to the departments and bodies of the Administration, thus contributing to service improvement;

(5) coordinate the implementation of government policies and guidelines that concern information resources, and ensure follow-up;

(6) ensure the development, implementation and deployment of the e-government initiative and the promotion and implementation of any measure furthering the adaptation of public services to e-government;

(7) coordinate the efforts of departments and bodies of the Administration to achieve an integrated approach to the delivery of services to individuals and enterprises and a shared understanding of service quality standards;

(8) ensure the implementation of shared services for departments and bodies of the Administration where such an initiative answers a need for efficiency and profitability in the management of their human, financial, physical and information resources;

(9) propose standards to the Government for the Government's signature and visual identification to be complied with by the departments and bodies designated by the Government; and

(10) ensure that the immovables and other property the departments and bodies of the Administration require to deliver their services are made available to them.

“77.2. The Chair of the Conseil du trésor is also responsible for the register of civil status and appoints the registrar of civil status. The registrar of civil status works within Services Québec.”

3. The personnel members of the Ministère des Services gouvernementaux become, without further formality, employees of the Secrétariat du Conseil du trésor.

DIVISION II

AMENDING PROVISIONS

4. Section 18 of the Act respecting the Centre de services partagés du Québec (R.S.Q., chapter C-8.1.1) is amended

(1) by replacing “10” in the first paragraph by “11”;

(2) by striking out “, and the Deputy Minister of Government Services” in the first paragraph.

5. Section 21 of the Act is amended by striking out “, except for the Deputy Minister of Government Services” in the first paragraph.

6. Section 4 of the Executive Power Act (R.S.Q., chapter E-18) is amended by striking out subparagraph 36 of the first paragraph.

7. Section 1 of the Government Departments Act (R.S.Q., chapter M-34) is amended by striking out paragraph 36.

8. The words “Minister of Government Services” wherever they appear in the following provisions are replaced by “Chair of the Conseil du trésor”:

(1) sections 5 and 109 of the Act respecting the Centre de services partagés du Québec (R.S.Q., chapter C-8.1.1);

(2) section 60 of the Act respecting Services Québec (R.S.Q., chapter S-6.3).

9. The words “At the Minister’s request” in section 11 of the English text of the Act respecting Services Québec are replaced by “At the request of the Chair of the Conseil du trésor”, and the word “Minister” is replaced by “Chair of the Conseil du trésor” everywhere it appears in the following sections, with the necessary modifications, that is, by using “Chair” in the English text whenever a preceding use of the full title makes its repetition unnecessary:

(1) sections 12, 39, 48, 50, 51, 53 and 108 of the Act respecting the Centre de services partagés du Québec;

(2) sections 11, 19, 20, 40, 44, 46, 47, 49 and 59 of the Act respecting Services Québec.

10. The words “Deputy Minister of Government Services” are replaced by “secretary of the Conseil du trésor” in section 6.1 of the Act to secure handicapped persons in the exercise of their rights with a view to achieving social, school and workplace integration (R.S.Q., chapter E-20.1).

CHAPTER II

FONDS D’ASSURANCE-PRÊTS AGRICOLES ET FORESTIERS

DIVISION I

ABOLITION OF FUND AND TRANSFER OF ITS ACTIVITIES

11. The Act respecting farm-loan insurance and forestry-loan insurance (R.S.Q., chapter A-29.1) is repealed.

12. Section 19 of the Act respecting La Financière agricole du Québec (R.S.Q., chapter L-0.1) is amended

(1) by inserting the following subparagraph after subparagraph 5 of the first paragraph:

“(5.1) guarantee to a lender the repayment of a financial commitment granted under a program it administers;”;

(2) by replacing subparagraph 6 of the first paragraph by the following subparagraph:

“(6) determine what financial commitments granted under a program are covered by the repayment guarantee, and specify the extent and duration of the coverage.”

13. Section 20 of the Act is amended

(1) by replacing “the Fonds d’assurance-prêts agricoles et forestiers or by the agency” in subparagraph 4 of the first paragraph by “the agency, including a financial commitment covered by the right to insurance under section 4 of the Act respecting farm-loan insurance and forestry-loan insurance (chapter A-29.1) before 1 October 2011”;

(2) by adding the following subparagraph after subparagraph 5 of the first paragraph:

“(6) rules concerning financial commitment repayment guarantees.”

14. Section 22 of the Act is amended

(1) by adding the following subparagraph after subparagraph 11 of the first paragraph:

“(12) decide whether a claim presented by a lender who benefits from the financial commitment repayment guarantee is admissible and in good order, and decide on the amount of the repayment to be made under the rules of a program.”;

(2) by inserting “or 12” after “subparagraph 10” in the second paragraph;

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

“A person who is subrogated in the rights of a lender is entitled to a financial commitment repayment guarantee if the person is a designated lender designated under subparagraph 5 of the first paragraph of section 19 or a person authorized to act as a lender under subparagraph 3 of the first paragraph of this section.”

15. Section 24 of the Act is amended by adding the following paragraph at the end:

“In addition, at least once every five years, the agency shall conduct an actuarial analysis of the financial commitment repayment guarantee, to evaluate the risk of sustaining losses from financial commitments covered by the repayment guarantee.”

16. Section 30 of the Act is amended

- (1) by inserting “or a lender” after “enterprise” in the first paragraph;
- (2) by inserting “or the lender” after “enterprise” in the second paragraph.

17. Section 31 of the Act is amended by adding the following paragraph at the end:

“The agency may also refuse or cancel the financial commitment repayment guarantee of a lender who no longer meets the conditions under which it was granted or who fails to comply with a request made by the agency under section 30 or under the program governing the guarantee.”

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

“34.1. With the sums at its disposal, the agency maintains an account exclusively dedicated to the coverage of potential losses resulting from financial commitments covered by the repayment guarantee.

The sums in this account which the agency does not expect to need in the short term to cover losses are deposited with the Caisse de dépôt et placement du Québec.”

DIVISION II**AMENDING PROVISIONS****19.** Section 169 of the Sustainable Forest Development Act (R.S.Q., chapter A-18.1) is amended by replacing paragraph 4 by the following paragraph:

“(4) determine what financial commitments granted under the program are covered by the financial commitment repayment guarantee under subparagraph 5.1 of the first paragraph of section 19 of the Act respecting La Financière agricole du Québec (chapter L-0.1), and specify the extent and duration of the coverage.”

20. Section 170 of the Act is amended by replacing “the Fonds d’assurance-prêts agricoles et forestiers set up under the Act respecting farm-loan insurance and forestry-loan insurance (chapter A-29.1)” in paragraph 2 by “La Financière agricole du Québec”.**21.** Section 29 of the Forestry Credit Act (R.S.Q., chapter C-78) is amended by replacing the third and fourth paragraphs by the following paragraphs:

“La Financière agricole du Québec guarantees to the lender, in accordance with the Act respecting La Financière agricole du Québec (chapter L-0.1), the

repayment of losses in principal and interest resulting from loans contracted on or after 1 August 1978, and of the expenses allowable under a program established under that Act that are incurred to claim or obtain payment.

A lender may benefit from the guarantee referred to in the first or third paragraph for two or more loans contracted under this subdivision by the same borrower, provided that the outstanding principal on such loans at no time exceeds the amounts indicated in section 13, subject to the right of the lender to the same guarantee for any additional amount representing the balance of a loan of which payment is assumed by the borrower as heir or legatee by particular title.”

22. Section 40 of the Act to promote forest credit by private institutions (R.S.Q., chapter C-78.1) is amended by replacing “the loan insurance contemplated in section 4 of the Act respecting farm-loan insurance and forestry-loan insurance (chapter A-29.1)” by “a financial commitment repayment guarantee provided for by subparagraph 5.1 of the first paragraph of section 19 of the Act respecting La Financière agricole du Québec (chapter L-0.1).”

23. Section 124.38 of the Forest Act (R.S.Q., chapter F-4.1) is amended by replacing “the Fonds d’assurance-prêts agricoles et forestiers set up under the Act respecting farm-loan insurance and forestry-loan insurance (chapter A-29.1)” in paragraph 2 by “La Financière agricole du Québec”.

24. Section 172.2 of the Act is amended by replacing paragraph 4 by the following paragraph:

“(4) determine what financial commitments granted under the program are covered by the financial commitment repayment guarantee under subparagraph 5.1 of the first paragraph of section 19 of the Act respecting La Financière agricole du Québec (chapter L-0.1), and specify the extent and duration of the coverage.”

DIVISION III

TRANSITIONAL PROVISIONS

25. La Financière agricole du Québec replaces the Fonds d’assurance-prêts agricoles et forestiers, acquires its rights and assumes its obligations.

26. The records and other documents of the Fonds d’assurance-prêts agricoles et forestiers become records and documents of La Financière agricole du Québec.

27. The sums in the Fonds d’assurance-prêts agricoles et forestiers are transferred to the dedicated account provided for in section 34.1 of the Act respecting La Financière agricole du Québec (R.S.Q., chapter L-0.1) and are used not only to pay losses resulting from financial commitments covered by the repayment guarantee of La Financière agricole du Québec, but also to pay

losses resulting from financial commitments covered by loan insurance under the Act respecting farm-loan insurance and forestry-loan insurance (R.S.Q., chapter A-29.1), repealed by section 11.

28. The Regulation respecting the application of the Act respecting farm-loan insurance and forestry-loan insurance (R.R.Q., chapter A-29.1, r. 1) continues to apply until it is replaced by a program established by La Financière agricole du Québec under subparagraph 6 of the first paragraph of section 20 of the Act respecting La Financière agricole du Québec.

However, the regulation continues to apply to claims received by La Financière agricole du Québec prior to the coming into force of the replacement program.

CHAPTER III

GOVERNMENT AIR SERVICE FUND

29. The Act respecting the government air service fund (R.S.Q., chapter F-3.2.2) is repealed.

30. Section 4 of the Act respecting the Centre de services partagés du Québec (R.S.Q., chapter C-8.1.1) is amended by adding the following paragraph at the end:

“A further mission of the Centre is to provide, in support of the mission of the Government, aircraft charter services and air transportation services for such uses as air ambulance transportation, forest fire fighting, territory surveillance and passenger transportation. In addition, the Centre may provide aircraft pilot accreditation, instruction and training services. For the provision of the latter services and forest fire fighting services, the Centre may enter into an agreement with a legal person established for a private interest.”

31. The Centre de services partagés du Québec is substituted for the Minister responsible for the administration of the Act respecting the government air service fund with regard to government air service fund activities; it acquires the rights and assumes the obligations of the Minister with regard to such activities.

The fund-related records and other documents of the Minister become records and documents of the Centre.

32. The Centre de services partagés du Québec becomes a party, without continuance of suit, to any proceedings to which the Attorney General of Québec was a party that relate to government air service fund activities.

33. Despite section 3, the personnel members of the government department under the responsibility of the Minister responsible for the administration of the Act respecting the government air service fund who are assigned to

government air service fund activities become, without further formality, employees of the Centre de services partagés du Québec.

CHAPTER IV

FONDS DE L'INDUSTRIE DES COURSES DE CHEVAUX

34. Division IV.1 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14), comprising sections 21.1 to 21.12, is repealed.

35. Section 540.1 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is repealed.

CHAPTER V

GEOGRAPHIC INFORMATION FUND AND LAND INFORMATION FUND

DIVISION I

INTEGRATION OF FUNDS TO FORM TERRITORIAL INFORMATION FUND

36. The Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2) is amended by replacing the heading of subdivision 1 of Division II.1 and section 17.2 by the following:

“§1. — *Territorial Information Fund*

“**17.2.** The Territorial Information Fund is established.”

37. Section 17.3 of the Act is amended

(1) by striking out “except interest” in the part before paragraph 1;

(2) by adding the following at the end:

“(4) the sums referred to in section 17.12.0.1;

“(5) the fees collected under section 8.1 of the Act to promote the reform of the cadastre in Québec (chapter R-3.1);

“(6) the sums specified in an order made under the second paragraph of section 17.4.

“These sums are credited to the Fund component, provided for in section 17.4, that corresponds to the purposes for which they are paid.”

38. Sections 17.4 to 17.7 of the Act are replaced by the following sections:

“**17.4.** The Fund shall be used to finance the costs of certain goods and services supplied by the Minister and shall comprise two components:

(1) the geographic component, dedicated to financing the costs of goods and services supplied under paragraphs 8.1 and 8.2 of section 12;

(2) the land component, dedicated to financing the costs of goods and services supplied under paragraphs 17.3, 17.4, 17.6 and 17.7 of section 12 and paragraph 3 of section 12.2.

The Government may, on the Minister’s recommendation, determine other activities that may be financed by the Fund, decide which component those activities fall under, create new components as needed and specify any new sums to be included in the Fund.

An order under the second paragraph may take effect as of the start date of the fiscal year in which it is made.

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

The Minister keeps the books of account of the Fund and records the financial commitments chargeable to it. The Minister also ensures that the commitments and the payments arising from them do not exceed the available balances and are consistent with them.

The Minister may advance sums credited to one component to another.

The particulars of the management of the Fund are determined by the Conseil du trésor.”

39. Section 17.10.1 of the Act is amended by adding the following paragraph at the end:

“Any sum advanced to the Fund is repayable out of that Fund.”

40. The Act is amended by inserting the following section after section 17.12:

“**17.12.0.1.** The Minister may, subject to the applicable legislative provisions and with the authorization of the Government, make agreements with any government, body or person to facilitate the production of the goods and services financed by the Fund. Any sums payable pursuant to such an agreement shall be paid into the Fund.”

41. The Act is amended by striking out subdivision 2 of Division II.1, comprising sections 17.12.1 to 17.12.11.

DIVISION II

AMENDING PROVISIONS

42. Section 87.2 of the Act respecting legal aid and the provision of certain other legal services (R.S.Q., chapter A-14) is amended by replacing “land information fund” by “land component of the Territorial Information Fund”.

43. Section 8.1 of the Act to promote the reform of the cadastre in Québec (R.S.Q., chapter R-3.1) is amended by replacing “land information fund” in the fourth paragraph by “land component of the Territorial Information Fund”.

DIVISION III

TRANSITIONAL PROVISIONS

44. The assets and liabilities of the geographic information fund are transferred to the Territorial Information Fund established by section 17.2 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2) and credited to the geographic component.

45. The assets and liabilities of the land information fund are transferred to the Territorial Information Fund established by section 17.2 of the Act respecting the Ministère des Ressources naturelles et de la Faune and credited to the land component.

CHAPTER VI

SUSTAINABLE FOREST DEVELOPMENT FUND, FORESTRY FUND AND MINING HERITAGE FUND

46. Section 313 of the Sustainable Forest Development Act (R.S.Q., chapter A-18.1) is repealed.

47. Section 359 of the Act is repealed.

48. The Act is amended by replacing “forestry fund” wherever it appears in sections 336, 347, 349 and 362 by “forestry component of the Natural Resources Fund”.

49. Section 37 of the Forest Act (R.S.Q., chapter F-4.1) is amended by replacing “forestry fund” by “forestry component of the Natural Resources Fund established by section 17.12.12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2)”.

50. The heading of subdivision iv of subdivision 4 of Division I of Chapter III of Title I of the Act is replaced by the following heading:

“iv. CONTRIBUTIONS TO FORESTRY COMPONENT OF NATURAL RESOURCES FUND”.

51. The Act is amended

(1) by replacing “forestry fund” wherever it appears in sections 73.1, 73.2, 79.2, 82, 92.0.2, 92.0.11 and 104.5 by “forestry component of the Natural Resources Fund”;

(2) by replacing “forestry fund established under section 170.2” in section 73.5 by “forestry component of the Natural Resources Fund”.

52. Title IV.1 of the Act, comprising sections 170.2 to 170.11, is repealed.

53. Division III of Chapter X of the Mining Act (R.S.Q., chapter M-13.1), comprising sections 305.6 to 305.16, is repealed.

54. The Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2) is amended by inserting the following subdivision after section 17.12.11:

“§3.—*Natural Resources Fund*

“**17.12.12.** A Natural Resources Fund is established to finance certain activities of the department. The Fund consists of the following components:

(1) a forestry component, whose purpose is to finance activities relating to seedling production, forestry inventory data and forestry research and other activities aimed at maintaining or improving the protection, development or processing of forest resources;

(2) a sustainable forest development component, whose purpose is to finance activities relating to sustainable forest development and forest management, increasing timber production, forestry research and other activities relating to forest education and awareness and to the protection, development or processing of forest resources;

(3) an energy efficiency and innovation component, whose purpose is to finance programs and measures relating to energy efficiency and innovation, and activities relating to the Minister’s responsibilities with regard to such programs and measures;

(4) a mining heritage component, whose purpose is to finance activities that foster the development of mineral potential, including such activities as geoscience knowledge acquisition, research and development in mining

exploration and development and mining site rehabilitation and restoration techniques, and support for the development of Québec entrepreneurship.

The Government may, on the Minister's recommendation, determine other activities that may be financed by the Fund, decide which component those activities fall under, create new components as needed and specify any new sums to be included in the Fund.

An order under the second paragraph may take effect as of the start date of the fiscal year in which it is made.

“17.12.13. The Fund is made up of the sums specified in an order made under the second paragraph of section 17.12.12, the sums specified in sections 17.12.14 to 17.12.17 and the following sums credited to the appropriate component according to the purpose for which they are paid:

(1) the sums paid into the Fund by the Minister out of the appropriations granted by Parliament for the purpose referred to in section 17.12.12;

(2) the sums paid into the Fund by the Minister of Finance under the first paragraph of section 17.10 and section 17.10.1;

(3) the gifts, legacies and other contributions paid into the Fund to further its objects.

“17.12.14. The following sums are credited to the forestry component of the Fund:

(1) the sums paid by the Minister under section 73.5 and the fourth paragraph of sections 92.0.2 and 92.0.11 of the Forest Act (chapter F-4.1) which, in addition to any related surplus, are allocated exclusively to the financing of activities connected with forest management and development;

(2) the sums collected in respect of the sale of property or services financed by the Fund;

(3) the part that exceeds \$500,000 of the fines paid by offenders during a fiscal year of the Fund for an offence under the Forest Act or the regulations;

(4) the sums collected after 31 March 2003 in respect of the sale of timber confiscated by the Minister under section 203 of the Forest Act and the proceeds of the sale of the timber deposited after that date with the Ministère des Finances under section 192 of that Act following the guilty plea or conviction of an offender;

(5) the damages, including any punitive damages awarded by the court under section 172.3 of the Forest Act, paid following a civil action for damage caused to a forest in the domain of the State, in particular where the person responsible for the damage cut timber illegally;

(6) the sums paid to reimburse the costs incurred by the Minister under the second paragraph of section 59.2 of the Forest Act to establish a general forest management plan;

(7) the sums paid to reimburse the costs incurred by the Minister under the second paragraph of section 61 of the Forest Act to establish a corrective plan and the sums paid to reimburse the costs incurred by the Minister under section 61.1 of that Act to perform any contractual obligation referred to in section 60 of that Act which an agreement holder failed to perform;

(8) the interest on bank balances in proportion to the sums referred to in subparagraph 1 of this paragraph and paragraph 3 of section 17.12.13.

A portion of the sums paid under section 71 of the Forest Act by the holder of a timber supply and forest management agreement may, with government authorization, be credited to the forestry component of the Fund.

The Government determines the terms and conditions governing the payment of sums into the forestry component of the Fund as well as the activities, from among those referred to in subparagraph 1 of the first paragraph of section 17.12.12, that the sums are to be used for.

The surpluses accumulated in the forestry component are paid to the Consolidated Revenue Fund on the dates and to the extent determined by the Government, in proportion to the sums credited to the forestry component under subparagraph 2 of the first paragraph, the second paragraph and paragraph 1 of section 17.12.13.

“17.12.15. The following sums are credited to the sustainable forest development component of the Fund:

(1) the sums paid into the Fund under the second paragraph;

(2) 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 (chapter A-18.1), 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;

(3) the sums collected in respect of the sale of property or services financed by the Fund;

(4) the fines paid by offenders against the Sustainable Forest Development Act or the regulations;

(5) the sums paid as a reimbursement of the costs incurred by the Minister under the second paragraph of section 65 of the Sustainable Forest Development Act to take the corrective measures required of those who carry out forest development activities;

(6) the sums collected from the sale of timber confiscated by the Minister under section 223 of the Sustainable Forest Development Act and the proceeds of the sale of timber deposited with the Ministère des Finances under section 215 of that Act following the guilty plea or conviction of an offender;

(7) 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 where the person responsible for the damage cut timber illegally;

(8) the income from investments of the sums making up the sustainable forest development component.

The Government may authorize the payment, into the sustainable forest development component of the Fund, of part of the following sums required for the financing of activities referred to in Chapter VI of Title II of the Sustainable Forest Development Act and of activities related to increasing timber production, or for the establishment of a reserve:

(1) the proceeds from the sale of timber and other forest products in the domain of the State;

(2) the fees paid by holders of forestry permits or wood processing plant operating permits issued under the Sustainable Forest Development Act.

The surpluses accumulated in the sustainable forest development component, except the sums referred to in the second paragraph, are paid into the Consolidated Revenue Fund in the proportion, on the dates and to the extent determined by the Government.

“17.12.16. The following sums are credited to the energy efficiency and innovation component of the Fund:

(1) the sums collected from energy distributors under section 17 of the Act respecting energy efficiency and innovation (2011, chapter 16, Schedule II);

(2) the fees or other sums collected for services provided by the Minister under an energy efficiency, energy innovation or greenhouse gas reduction program or measure;

(3) the sums paid as a reimbursement of the costs incurred by the Minister under section 9 or the second paragraph of section 13 of the Act respecting energy efficiency and innovation;

(4) the fines paid by offenders against the Act respecting energy efficiency and innovation;

(5) the income from investments of the sums making up the energy efficiency and innovation component.

“17.12.17. The following sums are credited to the mining heritage component of the Fund:

(1) the sums collected as mining duties under the Mining Duties Act (chapter D-15) and paid into the Fund on the dates and to the extent determined by the Government;

(2) the income from investments of the sums making up the mining heritage component.

The surpluses accumulated in the mining heritage component are paid into the Consolidated Revenue Fund on the dates and to the extent determined by the Government.

“17.12.18. Sections 17.5 and 17.8 to 17.12 apply to the Natural Resources Fund, with the necessary modifications.”

55. The Minister of Finance advances the required start-up sums to the Natural Resources Fund established by section 17.12.12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2). The Government determines the sums advanced and the date on which they must be paid into the Fund. The sums are taken out of the Consolidated Revenue Fund.

56. The assets and liabilities of the forestry fund established under section 170.2 of the Forest Act (R.S.Q., chapter F-4.1) are transferred to the Natural Resources Fund and credited to its forestry component.

57. The forestry component of the Natural Resources Fund terminates on 31 March 2013.

The assets and liabilities of that component are transferred on 1 April 2013 to the sustainable forest development component of the same Fund.

If the assets and liabilities transferred to the sustainable forest development component are insufficient for the start-up of that component, sums from the Consolidated Revenue Fund may be paid into the Natural Resources Fund and credited to the sustainable forest development component, to the extent determined by the Government.

58. The assets and liabilities of the mining heritage fund, established under section 305.6 of the Mining Act (R.S.Q., chapter M-13.1), are transferred to the Natural Resources Fund and credited to its mining heritage component.

CHAPTER VII**FONDS QUÉBÉCOIS DE LA RECHERCHE SUR LA NATURE ET LES TECHNOLOGIES, FONDS DE LA RECHERCHE EN SANTÉ DU QUÉBEC AND FONDS QUÉBÉCOIS DE LA RECHERCHE SUR LA SOCIÉTÉ ET LA CULTURE****DIVISION I****QUÉBEC RESEARCH FUND**

59. The heading of Chapter V of the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (R.S.Q., chapter M-30.01) is replaced by the following heading:

“QUÉBEC RESEARCH FUND”.

60. Section 46 of the Act is amended

(1) by replacing “Fonds québécois de la recherche sur la nature et les technologies” by “Québec Research Fund–Nature and Technology”;

(2) by replacing “Fonds de la recherche en santé du Québec” by “Québec Research Fund–Health”;

(3) by replacing “Fonds québécois de la recherche sur la société et la culture” by “Québec Research Fund–Society and Culture”.

61. Section 50 of the Act is amended

(1) by replacing “of not more than 14” in the first paragraph by “of an odd number of not more than 15”;

(2) by replacing “a chairman and managing director” in the first paragraph by “the chief scientist and the scientific director”.

62. The Act is amended by inserting the following sections after section 50:

“50.1. The Government chooses the chief scientist 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 at least three members appointed by the Government.

The selection process does not apply to a chief scientist whose term is renewed. However, within six months prior to the expiry of the chief scientist's term, each board of directors carries out a performance evaluation and sends it to the Minister, along with recommendations as to the advisability of renewing the chief scientist's term.

The Government determines the remuneration, employee benefits and other conditions of employment of the chief scientist. The office of chief scientist is a full-time position.

“50.2. The Government appoints a scientific director to each fund, on the recommendation of that fund’s board of directors. The scientific director ensures that the activities of the fund are properly run.

If the board of directors refuses or neglects to make the recommendation required under the first paragraph, the Government may appoint a scientific director after notifying the members of the board.

Within six months prior to the expiry of the scientific director’s term, the board of directors includes with the recommendation provided for in the first paragraph an evaluation of the scientific director’s performance.

The Government determines the remuneration, employee benefits and other conditions of employment of the scientific director. The office of scientific director is a full-time position.

“50.3. The members of the board of directors designate a vice-chair from among their number.”

63. Section 51 of the Act is replaced by the following section:

“51. The chief scientist is the chair of the board of directors of all three funds, and is responsible for calling meetings and ensuring that they run smoothly. The chief scientist exercises the powers assigned by the by-laws of each fund and the functions assigned by the boards of directors.

If absent from a board meeting, the chief scientist is replaced by the vice-chair of the board.”

64. Section 52 of the Act is amended by replacing “chairman and managing director is appointed” in the first paragraph by “chief scientist and the scientific director are appointed”.

65. Section 53 of the Act is amended by replacing “chairman and managing director” in the second paragraph by “chief scientist and the scientific director”.

66. Section 54 of the Act is amended by adding “, 50.1, 50.2 or 50.3, as applicable” after “section 50” in the first paragraph.

67. Sections 55 and 56 of the Act are replaced by the following sections:

“55. The chief scientist advises the Minister on the development of research and science and, in accordance with the mandate assigned by the

Minister, works to enhance Québec's position and influence in Canada and internationally.

The chief scientist coordinates efforts on issues that are common to the three funds, as well as intersectoral research activities.

The chief scientist is also responsible for administering the human, physical, financial and information resources of the three funds, and for consolidating and integrating the administrative activities of the funds.

“56. The members of the boards of directors other than the chief scientist and the scientific directors are not remunerated except in the cases, on the conditions and to the extent that may be determined by the Government. However, they are entitled to a reimbursement of expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.”

68. Section 57 of the Act is replaced by the following section:

“57. In no case may the chief scientist or scientific directors, under pain of forfeiture of office, have any direct or indirect interest in an undertaking, body or association causing their personal interest to conflict with that of the Fund. However, such forfeiture is not incurred if such an interest devolves to them by succession or gift, provided that they renounce or dispose of it with all possible dispatch.

Any other member of the board of directors who has any interest in such an undertaking, body or association must, under pain of forfeiture of office, disclose it in writing to the chief scientist and abstain from participating in any deliberation and any decision concerning that undertaking, body or association. Such a board member must also withdraw from a meeting for the duration of the deliberations and the vote on the issue.

This section does not prevent a board member from expressing an opinion on general measures relating to conditions of employment within the Fund which would also apply to the board member.”

69. Section 58 of the Act is amended by replacing “chairman and managing director” in the third paragraph by “chief scientist”.

70. Section 61 of the Act is amended by replacing “Fonds québécois de la recherche sur la nature et les technologies” by “Québec Research Fund–Nature and Technology”.

71. Section 62 of the Act is amended by replacing “Fonds de la recherche en santé du Québec” by “Québec Research Fund–Health”.

72. Section 63 of the Act is amended by replacing “Fonds québécois de la recherche sur la société et la culture” by “Québec Research Fund–Society and Culture”.

73. Section 70 of the Act is replaced by the following section:

“**70.** Each fund must adopt by-laws in accordance with the principles set out in the Act respecting the governance of state-owned enterprises (chapter G-1.02).

Each fund must adopt a policy for examining and dealing with complaints about operations connected with its activities.”

74. Section 73 of the Act is replaced by the following sections:

“**73.** In the pursuit of its objectives, a fund may receive gifts, legacies, subsidies and other contributions, provided that any conditions attached are compatible with the achievement of its mission.

“**73.1.** Each fund advises the Minister on any matter in its area of competence that is submitted to it by the Minister, and makes any recommendations it considers appropriate.”

75. Section 75 of the Act is amended

(1) by replacing “its chairman and managing director or by a member of its personnel” in the first paragraph by “the chief scientist, the scientific director or a member of the personnel of the Fund”;

(2) by replacing “chairman and managing director of the Fonds” in the second paragraph by “chief scientist”.

76. Section 76 of the Act is replaced by the following sections:

“**76.** The minutes of the meetings of the board of directors, approved by the board and certified by the chief scientist or any other person authorized by a fund, are authentic. The same applies to documents and copies of documents emanating from a fund or forming part of its records, if they are so certified.

“**76.1.** An intelligible transcription of a decision or other data stored in a computer or in a computer-readable medium by a fund is a document of that fund and constitutes proof of its contents if it is certified by a person referred to in section 75.”

DIVISION II**TRANSITIONAL PROVISIONS**

77. The chairman and managing director of the Fonds québécois de la recherche sur la société et la culture is reintegrated into the public service under the conditions governing an eventual return to the public service.

The term of the chairman and managing director of the Fonds québécois de la recherche sur la nature et les technologies ends without compensation other than the transition allowance 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, French only).

The term of the chairman and managing director of the Fonds de la recherche en santé du Québec ends without compensation in accordance with his deed of appointment.

78. The selection process provided for in section 50.1 of the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (R.S.Q., chapter M-30.01), enacted by section 62, does not apply to the appointment of the first chief scientist.

79. The new names given to the funds under section 60 do not change the nature of the funds. They continue their activities under their new names, without other formality.

CHAPTER VIII**NATURAL DISASTER ASSISTANCE FUND**

80. The Act to establish the Natural Disaster Assistance Fund, the text of which appears in Schedule I, is enacted.

CHAPTER IX**CONSEIL CONSULTATIF DU TRAVAIL ET DE LA MAIN-D'ŒUVRE****DIVISION I****ABOLITION OF COUNCIL AND TRANSFER OF ITS ACTIVITIES
TO MINISTÈRE DU TRAVAIL**

81. The Act respecting the Conseil consultatif du travail et de la main-d'œuvre (R.S.Q., chapter C-55) is repealed.

82. The Act respecting the Ministère du Travail (R.S.Q., chapter M-32.2) is amended by inserting the following sections after section 12:

“12.1. The Minister shall establish a labour and workforce advisory committee under the name “Comité consultatif du travail et de la main-d’œuvre” to advise the Minister on any question that the Minister submits to it respecting matters within the Minister’s competence. It shall also advise any other minister on any question related to labour or the workforce that the Minister submits to it, at the request of the other minister, respecting matters within the competence of that other minister.

The advisory committee may also study any matter relating to labour or the workforce and, with the Minister’s approval, commission studies and research it judges conducive to or necessary for the achievement of its objects.

“12.2. The advisory committee shall release the general policy that guides it in advising the Minister in respect of the list of arbitrators referred to in section 77 of the Labour Code (chapter C-27) and advising the Minister under this section. The policy may include criteria for the appraisal of the arbitrators’ qualifications and conduct.

The Minister shall examine complaints about the remuneration and expenses claimed by arbitrators on the list, and about the conduct and qualifications of those arbitrators.

The Minister shall endeavour to resolve complaints to the satisfaction of the complainant and the arbitrator. If a complaint cannot be so resolved, the Minister may ask the advisory committee for its opinion before making a decision on the complaint.

“12.3. The advisory committee may solicit opinions and suggestions from the public on any matter it is studying or about to study, and may submit recommendations on the matter to the ministers referred to in section 12.1.

“12.4. The advisory committee may form special committees to study specific questions, gather pertinent information and report to the committee on their findings and recommendations.

A special committee is composed of an equal number of committee members appointed under each of subparagraphs 2 and 3 of the first paragraph of section 12.6.

At the request of the advisory committee, the Minister may appoint persons who are not members of the committee as temporary members of a special committee. These persons are not remunerated; however, they may be compensated for the costs they incur to attend meetings and may receive an attendance allowance and the fees set by the Government.

“**12.5.** The members of the advisory committee may not be prosecuted by reason of an act performed in good faith in the exercise of their functions under section 12.2, section 77 of the Labour Code (chapter C-27) or section 216 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001).

“**12.6.** The advisory committee is composed of the following members, appointed by the Minister:

- (1) a committee chair;
- (2) six persons chosen from among those recommended by the most representative employee associations;
- (3) six persons chosen from among those recommended by the most representative employer associations.

The Deputy Minister of Labour or the Deputy Minister’s delegate is a member of the committee by virtue of office but is not entitled to vote.

“**12.7.** The members of the advisory committee, other than the chair and the Deputy Minister of Labour or the Deputy Minister’s delegate, are appointed for three years; the chair is appointed for five years.

“**12.8.** The members of the advisory committee remain in office, despite the expiry of their term, until they are replaced or reappointed.

“**12.9.** A vacant position on the advisory committee, except that of the Deputy Minister of Labour or the Deputy Minister’s delegate, is filled in the manner prescribed for the appointment of the member to be replaced.

“**12.10.** The chair of the advisory committee directs the committee’s activities, prepares meeting agendas, calls and presides at meetings, coordinates and ensures the continuity of the committee’s work, sees to the preparation of files, provides members with information on the matters to be studied and serves as liaison between the committee and the Minister of Labour or any other minister referred to in section 12.1.

The Minister sets the chair’s fees, allowances, salary and, if warranted, additional salary.

“**12.11.** The chair of the advisory committee, if absent from a meeting, is replaced on an alternating basis by one of the members appointed under subparagraphs 2 and 3 of the first paragraph of section 12.6, after being designated for this purpose by the other members present.

“**12.12.** The members of the advisory committee other than the committee chair and the Deputy Minister of Labour or the Deputy Minister’s delegate are not remunerated. However, they are entitled to a reimbursement of expenses

incurred in the exercise of their functions, on the conditions and to the extent determined by the Minister.”

83. Section 216 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) is amended by replacing the second, third and fourth paragraphs by the following paragraph:

“Each year, after consultation with the professional orders concerned and the Comité consultatif du travail et de la main-d’œuvre established under section 12.1 of the Act respecting the Ministère du Travail (chapter M-32.2), the Minister draws up a list of health professionals who agree to act as members of the Bureau.”

84. Sections 228, 385 and 407 of the Act are amended by replacing “Conseil consultatif du travail et de la main-d’œuvre” wherever it appears by “Comité consultatif du travail et de la main-d’œuvre established under section 12.1 of the Act respecting the Ministère du Travail (chapter M-32.2)”.

85. Section 591 of the Act is repealed.

DIVISION II

AMENDING PROVISIONS

86. Sections 77 and 103 of the Labour Code (R.S.Q., chapter C-27) are amended by replacing “Conseil consultatif du travail et de la main-d’œuvre” wherever it appears by “Comité consultatif du travail et de la main-d’œuvre established under section 12.1 of the Act respecting the Ministère du Travail (chapter M-32.2)”.

87. Sections 20 and 21 of the Act respecting collective agreement decrees (R.S.Q., chapter D-2) are amended by replacing “Conseil consultatif du travail et de la main-d’œuvre” wherever it appears by “Comité consultatif du travail et de la main-d’œuvre established under section 12.1 of the Act respecting the Ministère du Travail (chapter M-32.2)”.

88. Section 123 of the Act respecting labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20) is amended by replacing “Conseil consultatif du travail et de la main-d’œuvre” in subparagraph 8.5 of the first paragraph by “Comité consultatif du travail et de la main-d’œuvre established under section 12.1 of the Act respecting the Ministère du Travail (chapter M-32.2)”.

89. Section 16 of the Regulation respecting the procedure for the recruitment and selection of persons apt for designation to the function of arbitrator or appointment to the function of assessor with the Human Rights Tribunal, approved by Order in Council 916-90 (1990, G.O. 2, 1758), is amended by replacing “the Conseil consultatif du travail et de la main-d’œuvre” in paragraph 3 by “the Comité consultatif du travail et de la main-d’œuvre

established under section 12.1 of the Act respecting the Ministère du Travail (R.S.Q., c. M-32.2)”.

90. Section 24 of the Regulation respecting the procedure for the recruiting and selection of persons declared to be qualified for appointment as commissioners to the Commission des lésions professionnelles and for the renewal of their term of office, approved by Order in Council 566-98 (1998, G.O. 2, 1752), is amended by replacing “Conseil consultatif du travail et de la main-d’œuvre” wherever it appears by “Comité consultatif du travail et de la main-d’œuvre established under section 12.1 of the Act respecting the Ministère du Travail (R.S.Q., c. M-32.2)”.

91. Section 18 of the Regulation respecting the remuneration of arbitrators, approved by Order in Council 851-2002 (2002, G.O. 2, 3809), is amended by replacing “Conseil consultatif du travail et de la main-d’œuvre” by “Comité consultatif du travail et de la main-d’œuvre established under section 12.1 of the Act respecting the Ministère du Travail (R.S.Q., c. M-32.2)”.

DIVISION III

TRANSITIONAL PROVISIONS

92. The Minister of Labour replaces the Conseil consultatif du travail et de la main-d’œuvre, acquires its rights and assumes its obligations.

93. The assets of the Conseil consultatif du travail et de la main-d’œuvre are transferred to the Minister of Labour.

The records and other documents of that council become records and documents of that Minister.

94. The examination of any complaint of which the Conseil consultatif du travail et de la main-d’œuvre was seized on or before 1 October 2011 under the second paragraph of section 2.1 of the Act respecting the Conseil consultatif du travail et de la main-d’œuvre (R.S.Q., chapter C-55) is continued by the Minister of Labour under section 12.2 of the Act respecting the Ministère du Travail (R.S.Q., chapter M-32.2).

95. The personnel members of the Conseil consultatif du travail et de la main-d’œuvre become, without further formality, employees of the Ministère du Travail.

96. The term of the members of the Conseil consultatif du travail et de la main-d’œuvre ends on 1 October 2011.

The president is reintegrated into the public service under the conditions governing an eventual return to the public service set out in his deed of appointment.

CHAPTER X**CONSEIL DE LA FAMILLE ET DE L'ENFANCE**

97. The Act respecting the Conseil de la famille et de l'enfance (R.S.Q., chapter C-56.2) is repealed.

98. The Minister of Families replaces the Conseil de la famille et de l'enfance, acquires its rights and assumes its obligations.

99. The assets of the Conseil de la famille et de l'enfance are transferred to the Minister of Families.

The records and other documents of that council become records and documents of that Minister.

100. The personnel members of the Conseil de la famille et de l'enfance become, without further formality, employees of the Ministère de la Famille et des Aînés.

101. The term of the members of the Conseil de la famille et de l'enfance ends on 1 July 2011.

The term of the chairman ends without compensation other than the allowance 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, French only).

CHAPTER XI**CONSEIL DES AÎNÉS**

102. The Act respecting the Conseil des aînés (R.S.Q., chapter C-57.01) is repealed.

103. Section 3.1 of the Act respecting the Ministère de la Famille, des Aînés et de la Condition féminine (R.S.Q., chapter M-17.2) is amended by adding the following paragraph at the end:

“(5) forming a national ethics committee on aging to give its opinion on any question submitted to it by the Minister with regard to these matters.”

104. Section 19 of the Act respecting Services Québec (R.S.Q., chapter S-6.3) is amended by striking out “and a representative of the Conseil des aînés” in the second paragraph.

105. The Minister responsible for Seniors replaces the Conseil des aînés, acquires its rights and assumes its obligations.

106. The assets of the Conseil des aînés are transferred to the Minister responsible for Seniors.

The records and other documents of that council become records and documents of that Minister.

107. The personnel members of the Conseil des aînés become, without further formality, employees of the Ministère de la Famille et des Aînés.

108. The term of the members of the Conseil des aînés ends on 1 July 2011.

CHAPTER XII

CONSEIL DES RELATIONS INTERCULTURELLES

109. The Act respecting the Conseil des relations interculturelles (R.S.Q., chapter C-57.2) is repealed.

110. Section 3.1 of the Act respecting educational programming (R.S.Q., chapter P-30.1) is amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) a person designated by the Minister of Immigration and Cultural Communities;”.

111. Section 16 of the Regulation respecting the procedure for the recruitment and selection of persons apt for designation to the function of arbitrator or appointment to the function of assessor with the Human Rights Tribunal, approved by Order in Council 916-90 (1990, G.O. 2, 1758), is amended by striking out paragraph 5.

112. The Minister of Immigration and Cultural Communities replaces the Conseil des relations interculturelles, acquires its rights and assumes its obligations.

113. The assets of the Conseil des relations interculturelles are transferred to the Minister of Immigration and Cultural Communities.

The records and other documents of that council become records and documents of that Minister.

114. The personnel members of the Conseil des relations interculturelles become, without further formality, employees of the Ministère de l’Immigration et des Communautés culturelles.

115. The term of the members of the Conseil des relations interculturelles ends on 1 July 2011.

The term of the president ends without compensation other than the allowance provided for in section 21 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, French only).

CHAPTER XIII

CONSEIL PERMANENT DE LA JEUNESSE

116. The Act respecting the Conseil permanent de la jeunesse (R.S.Q., chapter C-59.01) is repealed.

117. Section 16 of the Regulation respecting the procedure for the recruitment and selection of persons apt for designation to the function of arbitrator or appointment to the function of assessor with the Human Rights Tribunal, approved by Order in Council 916-90 (1990, G.O. 2, 1758), is amended by striking out paragraph 7.

118. The Minister responsible for the Secrétariat à la jeunesse replaces the Conseil permanent de la jeunesse, acquires its rights and assumes its obligations.

119. The assets of the Conseil permanent de la jeunesse are transferred to the Minister responsible for the Secrétariat à la jeunesse.

The records and other documents of that council become records and documents of that Minister.

120. The personnel members of the Conseil permanent de la jeunesse become, without further formality, employees of the Ministère du Conseil exécutif.

121. The term of the members of the Conseil permanent de la jeunesse ends on 1 July 2011.

The term of the president and vice-president ends without compensation other than the allowance provided for in sections 21 and 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, French only), that is, a transition allowance if their term has expired or a separation allowance if it has not.

CHAPTER XIV

CONSEIL DE LA SCIENCE ET DE LA TECHNOLOGIE

122. Chapter IV of the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (R.S.Q., chapter M-30.01), comprising sections 31 to 45, is repealed.

123. Section 3.1 of the Act respecting educational programming (R.S.Q., chapter P-30.1) is amended by replacing subparagraph 2 of the first paragraph by the following subparagraph:

“(2) a person designated by the Minister of Economic Development, Innovation and Export Trade;”.

124. The Minister of Economic Development, Innovation and Export Trade replaces the Conseil de la Science et de la Technologie, acquires its rights and assumes its obligations.

125. The assets of the Conseil de la Science et de la Technologie are transferred to the Minister of Economic Development, Innovation and Export Trade.

The records and other documents of that council become records and documents of that Minister.

126. The personnel members of the Conseil de la Science et de la Technologie become, without further formality, employees of the Ministère du Développement économique, de l’Innovation et de l’Exportation.

127. The term of the members and observers of the Conseil de la Science et de la Technologie ends on 1 July 2011.

CHAPTER XV

ACT RESPECTING ENERGY EFFICIENCY AND INNOVATION

128. The Act respecting energy efficiency and innovation, the text of which appears in Schedule II, is enacted.

CHAPTER XVI

CONSEIL DES SERVICES ESSENTIELS

DIVISION I

ABOLITION OF COUNCIL AND TRANSFER OF ITS ACTIVITIES TO COMMISSION DES RELATIONS DU TRAVAIL

129. Section 1 of the Labour Code (R.S.Q., chapter C-27) is amended

(1) by striking out “a mediator of the Conseil des services essentiels,” in subparagraph 3 of paragraph *l*;

(2) by replacing subparagraph 7 of paragraph *l* by the following subparagraph:

“(7) a public servant of the Commission assigned to functions referred to in section 137.48 or 137.48.1;”.

130. Section 109.1 of the Code is amended by replacing “the Conseil des services essentiels” in subparagraph i of paragraph c by “the Commission”.

131. Division I of Chapter V.1 of the Code, comprising sections 111.0.1 to 111.0.14, is repealed.

132. The Code is amended by replacing, wherever they appear in Divisions II, III and IV of Chapter V.1, “Conseil des services essentiels” and “council” where it refers to the Conseil des services essentiels by “Commission”.

133. Section 111.20 of the Code is amended

(1) by replacing “may file a” in the first paragraph by “may file or, at the request of an interested party, authorize the filing of”;

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

“Any person who transgresses or refuses to comply with an order or undertaking in which the person is named or designated, or who knowingly contravenes an order or undertaking in which the person is not designated, is guilty of contempt of court and may be condemned by the court having jurisdiction, in accordance with the procedure provided for in articles 53 to 54 of the Code of Civil Procedure (chapter C-25), to a fine not exceeding \$50,000 with or without a term of imprisonment not exceeding one year. These penalties may be re-imposed until the offender complies with the order or undertaking.”

134. The Code is amended by inserting the following division after section 111.20:

“DIVISION V

“MISCELLANEOUS PROVISIONS

“**111.21.** The Commission must brief the parties about the essential services to be maintained during a strike.

The Commission may also provide information to the public about any matter involving the maintenance of essential services.

“**111.22.** When the Commission acts under a provision of this chapter, sections 117, 121 to 123, 125, 129 and 133 do not apply.”

135. Section 114 of the Code is amended by striking out “sections 111.0.1 to 111.2, sections 111.10 to 111.20 and” in the second paragraph.

136. Section 115.1 of the Code is amended

(1) by replacing “two” in the portion before paragraph 1 by “three”;

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

“(1.1) the essential services division;”.

137. The Code is amended by inserting the following section after section 115.2:

“**115.2.1.** Matters arising from the enforcement of the provisions regarding essential services contained in Chapter V.1 of this Code, the Act respecting the Agence du revenu du Québec (chapter A-7.003), the Act respecting the collective bargaining plan of criminal and penal prosecuting attorneys (chapter R-8.1.2) or the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (chapter R-24.0.2) shall be decided by the essential services division.”

138. Section 115.3 of the Code is replaced by the following section:

“**115.3.** Subject to sections 115.2 and 115.2.1, proceedings brought under this Code or an Act referred to in Schedule I shall be decided by the labour relations division.”

139. The Code is amended by inserting the following section after section 115.3:

“**115.4.** The commissioners may sit in any division.”

140. Section 124 of the Code is amended by replacing “A complaint, a proceeding or an application shall be heard and decided” in the first paragraph by “Every matter shall be heard and decided”.

141. Section 128 of the Code is amended by adding “or, if the decision was rendered under Chapter V.1, within the time determined by the president” at the end of the second paragraph.

142. Section 137.11.1 of the Code is repealed.

143. Section 137.40 of the Code is amended by replacing “either division” in the last paragraph by “any division”.

144. The Code is amended by inserting the following section after section 137.48:

“137.48.1. For the purposes of Chapter V.1, the Commission may engage persons to conduct an investigation or help the parties come to an agreement.”

145. Section 137.49 of the Code is replaced by the following section:

“137.49. When a commissioner is appointed, the president assigns the commissioner to one or more divisions of the Commission.

To expedite the business of the Commission, the president may reassign or temporarily assign a commissioner to another division.

In assigning work to commissioners, the president may take their specific knowledge and experience into account.”

146. Section 138 of the Code is amended

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

“The Commission may also establish rules to be observed by the parties in reaching an agreement or drawing up a list pursuant to Chapter V.1.”;

(2) by inserting “or third” after “second” in the third paragraph.

147. Section 139 of the Code is amended by striking out “the Conseil des services essentiels.”.

148. Section 140.1 of the Code is amended

(1) by replacing “council” wherever it appears by “Commission”;

(2) by replacing “sections 111.0.10 or 111.0.13” by “section 137.48.1”.

149. Section 143.1 of the Code is amended by replacing “of the council established by section 111.0.1 or by persons appointed by it” by “of the Commission or of a person appointed by it pursuant to Chapter V.1”.

150. Schedule I to the Code is amended

(1) by replacing “section 19” in paragraph 26 by “sections 12.7 to 12.9, the last paragraph of section 12.11 and section 19”;

(2) by replacing “54 and 127” in paragraph 27 by “the last paragraph of section 53 and sections 54 and 127”;

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

“(29) section 50 of the Act respecting the Agence du revenu du Québec (chapter A-7.003).”

DIVISION II

AMENDING PROVISIONS

151. Section 50 of the Act respecting the Agence du revenu du Québec (R.S.Q., chapter A-7.003) is amended by replacing “the Conseil des services essentiels” wherever it appears by “the Commission des relations du travail”.

152. Section 69 of the Public Service Act (R.S.Q., chapter F-3.1.1) is amended

(1) by replacing “of the Conseil des services essentiels established by the Labour Code (chapter C-27)” in the second paragraph by “of the Commission des relations du travail”;

(2) by replacing “to the Conseil des services essentiels” in the third paragraph by “to the Commission des relations du travail”.

153. Section 12.5 of the Act respecting the collective bargaining plan of criminal and penal prosecuting attorneys (R.S.Q., chapter R-8.1.2) is amended by replacing “the Conseil des services essentiels established by the Labour Code (chapter C-27)” in the first paragraph by “the Commission des relations du travail”.

154. The Act is amended by replacing “Conseil des services essentiels” and “council” where it refers to the Conseil des services essentiels by “Commission des relations du travail” and “Commission”, respectively.

155. Section 53 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (R.S.Q., chapter R-24.0.2) is amended

(1) by replacing “the Conseil des services essentiels established by section 111.0.1 of the Labour Code” in subparagraph 3 of the second paragraph by “the Commission des relations du travail”;

(2) by replacing “The Conseil des services essentiels” in the second paragraph by “The Commission des relations du travail”.

DIVISION III

TRANSITIONAL PROVISIONS

156. Section 115.4 of the Labour Code (R.S.Q., chapter C-27) applies to commissioners in office on 1 October 2011, despite any mention of a division to which they are assigned in their deeds of appointment.

These commissioners continue nonetheless, subject to the second paragraph of section 137.49 of the Labour Code, to be assigned to the division identified in their deeds of appointment.

157. The Commission des relations du travail replaces the Conseil des services essentiels, acquires its rights and assumes its obligations.

158. The assets, records and other documents of the Conseil des services essentiels become assets, records and documents of the Commission des relations du travail.

159. The term of the members of the Conseil des services essentiels ends on 1 October 2011.

With the authorization of the president of the Commission des relations du travail and for the period the president determines, members of the Commission may nonetheless continue to exercise their functions, for the same salary, in order to conclude cases they have begun but have yet to determine.

160. The full-time members of the Conseil des services essentiels are declared qualified to be appointed as commissioners of the Commission des relations du travail if they satisfy the requirements set out in section 137.12 of the Labour Code (R.S.Q., chapter C-27).

To determine whether those members satisfy the requirements referred to in the first paragraph, a selection committee is formed that acts in accordance with sections 5 to 14, 16 and 19 of the Regulation respecting the procedure for the recruiting and selection of persons declared to be qualified for appointment as commissioners to the Commission des relations du travail, enacted by Order in Council 500-2002 (2002, G.O. 2, 2319), except with regard to the prior notice of recruitment and the holding of an interview, with the necessary modifications.

A report containing the names of members who satisfy the requirements referred to in the first paragraph is submitted by the committee to the Associate Secretary General for Senior Positions of the Ministère du Conseil exécutif and to the Minister of Labour.

The Minister of Labour recommends to the Government the appointment of the persons declared qualified to be appointed as commissioners to the Commission des relations du travail.

161. The full-time members of the Conseil des services essentiels who are not appointed as commissioners of the Commission des relations du travail and have job security in the public service are reintegrated into the public service under the conditions governing an eventual return to the public service set out in their deeds of appointment. The term of the other members ends without compensation other than that 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, French only).

162. The personnel members of the Conseil des services essentiels in office on 11 November 2010 and still in office on 30 September 2011 become, without further formality, employees of the Commission des relations du travail. These employees are deemed to have been appointed under the Public Service Act (R.S.Q., chapter F-3.1.1). For casual or contractual employees of the council, this applies only for the unexpired portion of their contract.

The Conseil du trésor determines their remuneration, classification and any other applicable conditions of employment.

The same applies to personnel members of the Conseil des services essentiels appointed after 11 November 2010, provided the appointment was authorized by the secretary of the Conseil du trésor.

163. Matters pending before the Conseil des services essentiels are continued before the Commission des relations du travail by one of the members who has heard the parties.

164. The Commission des relations du travail becomes a party, without continuance of suit, to any proceedings to which the Conseil des services essentiels was a party.

CHAPTER XVII

CORPORATION D'HÉBERGEMENT DU QUÉBEC

DIVISION I

AMALGAMATION OF CORPORATION D'HÉBERGEMENT DU QUÉBEC AND SOCIÉTÉ IMMOBILIÈRE DU QUÉBEC

165. The Act respecting the Corporation d'hébergement du Québec (R.S.Q., chapter C-68.1) is repealed.

166. Section 4 of the Act respecting the Société immobilière du Québec (R.S.Q., chapter S-17.1) is amended

(1) by replacing “nine” in the first paragraph by “11”;

(2) by inserting “, two of whom must have an appropriate profile for the health and social services sector,” after “members” in the second sentence of the second paragraph.

167. Section 5 of the Act is amended by replacing “six” by “eight”.

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

“20.1. The Société’s objects in respect of health and social service providers, and for a consideration, are

(1) to offer those providers and the Minister of Health and Social Services technical, contractual and financial expertise relating to the management, construction, maintenance and acquisition of health and social sector installations, equipment and infrastructures;

(2) to own movable and immovable property used or to be used by health and social service providers;

(3) to provide financial support to health and social service providers for the carrying out of projects, activities or particular operations falling within the scope of their mission;

(4) to develop property management expertise in the health and social sector in partnership with the private sector;

(5) at the request of the Minister of Health and Social Services, to transfer the ownership of any vacant immovable or other unused asset owned by the Société under subparagraph 2, subject to the conditions agreed between that Minister and the Société; and

(6) to carry out any other mandate the Minister of Health and Social Services entrusts to it.

For those purposes, it may, among other things, exercise its powers under paragraphs 1 to 3 of section 18, except the power to maintain an immovable occupied by a public or private institution under agreement within the meaning of either of the Acts mentioned in the fourth paragraph.

Section 260, paragraph 3 of section 263 and sections 263.1 and 264 of the Act respecting health services and social services (chapter S-4.2) apply, with the necessary modifications, to the property management operations the Société carries out under this section.

For the purposes of this Act, health and social services institutions, agencies and regional councils governed by the Act respecting health services and social services or the Act respecting health services and social services for Cree Native persons (chapter S-5) and any other person, partnership or association designated for that purpose by the Minister of Health and Social Services or the Government are health and social service providers.

“20.2. The Société shall act as the manager of any project requiring authorization from the Minister of Health and Social Services and the Conseil du trésor and described in subparagraph 2 of the first paragraph of section 260

of the Act respecting health services and social services (chapter S-4.2) or subparagraph 1 of the first paragraph of section 72 of the Act respecting health services and social services for Cree Native persons (chapter S-5), whether the project concerns a public institution or a private institution under agreement, as well as any project of a health and social services agency requiring approval from that Minister.

The Minister of Health and Social Services may, however, if circumstances warrant it, authorize another manager for such a project.

If the Société acts, under this section, as manager of a project concerning a public institution or a health and social services agency and the project is a public infrastructure project within the meaning of the Act respecting Infrastructure Québec (chapter I-8.2), the first four paragraphs of section 9 of that Act apply to the Société, which remains responsible for the project and retains control over it.

“20.3. A health and social service provider may entrust asset maintenance work to the Société on entering into an agreement to that effect with the Société. However, an agreement for the performance of all or the major part of asset maintenance work on a facility maintained by a provider must first be authorized by the Minister of Health and Social Services. “Asset maintenance” has the meaning assigned to it by the second paragraph of section 263.1 of the Act respecting health services and social services (chapter S-4.2).

“20.4. The Société and the Minister of Health and Social Services shall enter into a management agreement applicable to the property management operations the Société carries out under sections 20.1 and 20.2.

“20.5. The rent of an immovable belonging to the Société the lessee of which is a health and social service provider is based on the actual costs the Société assumes for the immovable. As of the total repayment of the debt service, the rent of an immovable corresponds to the amount required to repay the actual costs assumed from then on by the Société in respect of the immovable.

The composition of the actual costs referred to in the first paragraph is determined in the management agreement entered into under section 20.4.

“20.6. In carrying out the objects described in sections 20.1 and 20.2, the Société shall act in accordance with the orientations determined by the Minister of Health and Social Services under section 431 of the Act respecting health services and social services (chapter S-4.2) and the management agreement required under section 20.4.”

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

“22.1. The Société 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.

The Société may, in the same manner, enter into an agreement and take part in joint projects with a Québec government department or body or with any person or body.

“22.2. If a public institution referred to in an Act mentioned in the fourth paragraph of section 20.1 must provide for the financing of major expenditures resulting from the carrying out of an investment project related to the institution’s installations or infrastructures, the Government may, on the recommendation of the Minister of Health and Social Services, if it considers that the circumstances so warrant and on the terms and conditions it determines, authorize the institution, despite any provision to the contrary,

(1) to transfer any property it owns to the Société to enable the Société to carry out any planned investment project, and to receive, as consideration, the sum necessary for the payment of any debt relating to the transferred property;

(2) to lease any property transferred to the Société in return for a rent that ensures the repayment of the principal of and interest on any sum transferred to the institution by the Société or paid by the Société for the carrying out of an investment project;

(3) to resume, if necessary, ownership of the property upon expiry of a lease entered into under subparagraph 2.

The Act respecting duties on transfers of immovables (chapter D-15.1) does not apply to a transfer or resumption of ownership of property referred to in this section.”

170. Section 24 of the Act is amended

(1) by replacing “100 000 000” in the first paragraph by “300 000 000”;

(2) by replacing “100 000” in the second paragraph by “300 000”.

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

“32.1. For the achievement of the objects described in section 20.1, the Société may deposit with the Minister of Finance, to be managed by that Minister, sums intended for the payment of the principal of any loan, in order to constitute a sinking fund for the purpose of repaying the principal at the maturity dates of the loan.

The second paragraph of section 469 of the Act respecting health services and social services (chapter S-4.2) applies in respect of the use of the revenue of the sinking fund.”

172. Section 33 of the Act is amended by adding the following subparagraph after subparagraph 4 of the first paragraph:

“(5) accept a gift or legacy to which a charge or condition is attached.”

173. Section 36 of the Act is amended by adding “, unless the immovable is used or intended to be used by a person mentioned in subparagraph *a* of paragraph 14 of section 204 of the Act respecting municipal taxation (chapter F-2.1)” at the end of the first sentence.

DIVISION II

AMENDING PROVISIONS

174. Section 2 of the Act respecting equal access to employment in public bodies (R.S.Q., chapter A-2.01) is amended by replacing “, agencies referred to in that Act, except institutions and the agency referred to in Part IV.1 of that Act, and the Corporation d’hébergement du Québec” in subparagraph 4 of the first paragraph by “and agencies referred to in that Act, except institutions and the agency referred to in Part IV.1 of that Act”.

175. Section 7 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1) is amended by striking out “, the Corporation d’hébergement du Québec” in the first paragraph.

176. The schedule to the Archives Act (R.S.Q., chapter A-21.1) is amended by replacing “, the agencies referred to in the said Act and the Corporation d’hébergement du Québec” in paragraph 6.1 by “and the agencies referred to in that Act”.

177. Section 65.4 of the Building Act (R.S.Q., chapter B-1.1) is amended by replacing “, a health communication centre referred to in the Act respecting pre-hospital emergency services (chapter S-6.2) or the Corporation d’hébergement du Québec” in subparagraph 5 of the first paragraph by “or a health communication centre referred to in the Act respecting pre-hospital emergency services (chapter S-6.2)”.

178. Section 20.5 of the Act respecting the Caisse de dépôt et placement du Québec (R.S.Q., chapter C-2) is amended by striking out “and the Corporation d’hébergement du Québec”.

179. Section 29 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by replacing “Corporation d’hébergement du Québec” in subparagraph 2 of the first paragraph by “Société immobilière du Québec, so

that they may be occupied by a health and social service provider within the meaning of the fourth paragraph of section 20.1 of the Act respecting the Société immobilière du Québec (chapter S-17.1)”.

180. Article 7 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by replacing “Corporation d’hébergement du Québec” in subparagraph 2 of the first paragraph by “Société immobilière du Québec, so that they may be occupied by a health and social service provider within the meaning of the fourth paragraph of section 20.1 of the Act respecting the Société immobilière du Québec (chapter S-17.1)”.

181. Section 25 of the Act respecting the Health and Welfare Commissioner (R.S.Q., chapter C-32.1.1) is amended by striking out “, the Corporation d’hébergement du Québec” in paragraph 1.

182. Section 4 of the Act respecting contracting by public bodies (R.S.Q., chapter C-65.1) is amended by replacing “, health communication centres within the meaning of the Act respecting pre-hospital emergency services (chapter S-6.2) and the Corporation d’hébergement du Québec” in subparagraph 6 of the first paragraph by “and health communication centres within the meaning of the Act respecting pre-hospital emergency services (chapter S-6.2)”.

183. Section 54 of the Act is amended by striking out subparagraph 5 of the first paragraph.

184. Section 1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by striking out “, 1.2” in the third paragraph.

185. Section 204 of the Act is amended by striking out paragraph 1.2.

186. Section 208 of the Act is amended

(1) by adding the following sentence at the end of the second paragraph: “That rule also applies in the case of an immovable referred to in paragraph 1 of that section whose owner is the Société immobilière du Québec and that is used or intended to be used by a person referred to in subparagraph *a* of paragraph 14 of that section.”;

(2) by striking out “1.2 and” in the fourth paragraph;

(3) by adding the following sentence at the end of the fourth paragraph: “That rule also applies in the case of an immovable referred to in the second sentence of the second paragraph.”

187. Section 255 of the Act is amended

(1) by inserting “Subject to subparagraph 1 of the second paragraph,” at the beginning of the first paragraph;

(2) by replacing “the person mentioned in paragraph 1.2 of section 204” in subparagraph 1 of the second paragraph by “the Société immobilière du Québec and that is used or intended to be used by a person mentioned in subparagraph *a* of paragraph 14 of section 204”.

188. Section 350 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is amended by replacing “Corporation d’hébergement du Québec” in the fourth paragraph by “Société immobilière du Québec”.

189. Section 468 of the Act is amended by replacing “, the public institution or the Corporation d’hébergement du Québec” in the third paragraph by “or the public institution” and by replacing “or public institution or of the Corporation” in that paragraph by “or public institution”.

190. Section 469 of the Act is amended

(1) by replacing “section 468 or 471” in the first paragraph by “section 468”;

(2) by striking out “or the loans of the Corporation d’hébergement du Québec” in the second paragraph.

191. Section 471 of the Act is repealed.

192. Section 472.1 of the Act is replaced by the following section:

“**472.1.** The Minister may, on the conditions determined by the Government, guarantee the performance of any obligation which an association recognized by the Minister under section 267 is required to discharge in connection with the management of a deductible on an insurance contract negotiated and concluded by the association in favour of its members. The Minister may also, on the conditions determined by the Government, advance to the association any sum it considers necessary in connection with such management.

The sums necessary for such purpose are taken out of the Consolidated Revenue Fund.”

193. Section 27 of the Act respecting pre-hospital emergency services (R.S.Q., chapter S-6.2) is replaced by the following section:

“**27.** In exercising its functions, a health communication centre may not use property infrastructures, whether as owner or lessee, without first obtaining the authorization of the Minister, which may be subject to conditions.”

194. Section 41 of the Securities Act (R.S.Q., chapter V-1.1) is amended by replacing “, a” in subparagraph *c* of paragraph 2 by “or a” and by striking out “, or the Corporation d’hébergement du Québec” in that subparagraph.

DIVISION III**TRANSITIONAL PROVISIONS**

195. The Corporation d'hébergement du Québec and the Société immobilière du Québec are amalgamated effective 1 July 2011.

From that date, those legal persons are continued under the name of Société immobilière du Québec, and their patrimonies are joined together to form the patrimony of the Société.

196. The amalgamation of the patrimonies of the Corporation d'hébergement du Québec and the Société immobilière du Québec under section 195 applies despite the non-fulfilment, upon the amalgamation of those legal persons, of an obligation or condition under an Act or contract. No proceedings may be brought against the Government, the Société or any of their members, employees or officers solely because the immovables and assets of the Corporation become immovables and assets of the Société or because of the non-fulfilment of such an obligation or condition.

197. The rights and obligations of the Corporation d'hébergement du Québec become rights and obligations of the Société immobilière du Québec.

198. The debt securities issued by the Corporation d'hébergement du Québec become debt securities of the Société immobilière du Québec.

199. The amalgamation entails the conversion by operation of law of the shares issued by the Corporation d'hébergement du Québec into shares of the Société immobilière du Québec.

Certificates for the converted shares are issued to the Minister of Finance.

200. The Minister of Health and Social Services may deposit with the Minister of Finance, to be managed by that Minister, all amounts intended for the payment of the principal on bonds issued by the Corporation d'hébergement du Québec, in order to constitute a sinking fund for the purpose of repaying the principal on the bonds out of those amounts and at the maturity dates of the loan, and repaying the Corporation's loans out of the proceeds or income of the fund.

The first paragraph applies only to loans contracted by the Corporation d'hébergement du Québec before 1 April 1991.

201. The Minister of Health and Social Services may deposit with the Minister of Finance, to be managed by that Minister, the sums intended for the payment of the principal of the loan contracted by the Corporation d'hébergement du Québec in respect of which a subsidy has been granted under section 200 or 202, in order to constitute a sinking fund for the purpose of repaying, out

of those sums, the principal of the loan, on the maturity dates under the terms of the loan.

The income of the sinking fund is to be used for the repayment of any duly authorized loan contracted by the Corporation d'hébergement du Québec, or allocated for the repayment of any loan of the Corporation for which a sinking fund is constituted, in replacement of the sums that would otherwise be deposited under the first paragraph.

This section applies only to loans contracted by the Corporation d'hébergement du Québec on or after 1 April 1991.

202. The Minister of Health and Social Services may also, subject to the conditions the Minister determines, perform any obligation of the Corporation d'hébergement du Québec or grant, in the name of the Government, a subsidy of the same nature as that granted under section 200 to provide for the payment of any loan of that legal person, if the loan or obligation is contracted directly or indirectly

(1) to acquire, build or transform an immovable used or to be used by an institution, agency or any other person, association or legal person specially designated by the Minister;

(2) to administer and manage such an immovable, and acquire or obtain, by a supply contract, the equipment and furniture necessary in such an immovable and all the other services that may be required;

(3) to finance those activities; or

(4) to carry on the activities described in subparagraphs 1, 2 and 3 in respect of an institution governed by the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5) or a regional council established under that Act.

This section applies only to obligations and loans contracted by the Corporation d'hébergement du Québec before 1 April 2000.

203. Immovables, rights and obligations that become immovables, rights and obligations of the Société immobilière du Québec under section 195 or 197 need not be registered in the land registry.

However, the Société immobilière du Québec may, if it judges appropriate, publish a notice of the amalgamation that includes a reference to this Act and a description of the immovable.

204. The records, documents and archives of the Corporation d'hébergement du Québec become records, documents and archives of the Société immobilière du Québec, unless the Government decides otherwise.

205. The Société immobilière du Québec becomes a party, without continuance of suit, to any proceedings to which the Corporation d'hébergement du Québec was a party.

206. The term of office of the members of the board of directors of the Corporation d'hébergement du Québec ends on 1 July 2011.

The chief executive officer is reinstated in the public service subject to the conditions set out in his or her deed of appointment in the case of a return to the public service.

207. The personnel members of the Corporation d'hébergement du Québec in office on 11 November 2010 and still in office on 30 June 2011 become, without further formality, employees of the Société immobilière du Québec, except those identified by a decision of the Conseil du trésor.

The personnel members of the Corporation identified by the Conseil du trésor pursuant to the first paragraph become employees of the Ministère de la Santé et des Services sociaux or of any other department the Conseil du trésor determines. Those employees are deemed to have been appointed in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1). For casual or contractual employees of the Corporation, that presumption is valid only for the unexpired portion of their contract. The Conseil du trésor determines their remuneration and their classification and any other condition of employment applicable to them.

208. Section 207 applies to the members of the personnel of the Corporation d'hébergement du Québec appointed after 11 November 2010 if the appointment was authorized by the secretary of the Conseil du trésor.

209. Sections 64 to 69 of the Act respecting the Corporation d'hébergement du Québec (R.S.Q., chapter C-68.1) as they read on 30 June 2011 continue to apply to employees transferred to the Société immobilière du Québec who, on that date, could avail themselves of the rights under section 64 of that Act.

210. The regulations, by-laws and administrative policies adopted by the Corporation d'hébergement du Québec respecting the fields and activities transferred to the Société immobilière du Québec remain applicable to the extent that they are consistent with this Act and until they are repealed, replaced or amended by the Société.

CHAPTER XVIII
IMMOBILIÈRE SHQ

DIVISION I

**ABOLITION OF IMMOBILIÈRE SHQ AND TRANSFER OF ITS
ACTIVITIES**

211. The Act respecting Immobilière SHQ (R.S.Q., chapter I-0.3) is repealed.

212. The Act respecting the Société d'habitation du Québec (R.S.Q., chapter S-8) is amended by inserting the following sections before section 3.5:

“**3.4.1.** The Société may, in the pursuit of its objects, make loans.

“**3.4.2.** Aside from the powers it possesses for the pursuit of its objects, the Société may, occasionally and for purposes other than those provided for in section 3, transfer or lease its immovables, or constitute any real right in an immovable it owns.”

213. Section 3.5 of the Act is amended by inserting “or the Government” after “Conseil du trésor”.

214. The Act is amended by inserting the following sections after section 3.5:

“**3.6.** The Société determines by by-law the consideration to be paid by housing bureaus and other non-profit organizations for the use of its immovables.

“**3.7.** The Société is subrogated by operation of law in the rights of a housing agency within the meaning of section 85.1 as soon as proceedings are instituted before the competent court regarding a prejudice caused to the housing agency, up to the amount that the Société has paid or may pay to the housing agency because of the prejudice.”

215. Section 57 of the Act is amended

(1) by replacing “Société Immobilière SHQ” by “Société” and “that housing authority or organization” by “the Société or the organization” in subparagraph *d* of paragraph 3.1;

(2) by adding the following subparagraph after subparagraph *e* of paragraph 3.1:

“(f) with the authorization of the Société, enter into an agreement with a housing agency within the meaning of section 85.1 to provide the housing agency with certain services.”

DIVISION II

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

216. Immobilière SHQ is dissolved without other formalities than those provided for in this Act.

217. The term of the members of the board of directors and of the secretary of Immobilière SHQ ends on 1 October 2011.

218. The Société d’habitation du Québec reimburses an amount of \$13,530,000 to the Minister of Finance, under terms agreed between them, to redeem the 135,300 shares held by the Minister in Immobilière SHQ.

219. The Government is authorized to take \$255,405,103 out of the Consolidated Revenue Fund to provide for payment of the expenditures constituting Immobilière SHQ’s accumulated deficit as it stood on 31 March 2010, as well as the amounts required, in the course of subsequent fiscal years, to offset any excess of expenditure over revenue resulting from the transfer provided for in section 221 and assumed by the Société d’habitation du Québec.

220. The guarantee of the Government in respect of the repayment of the principal of and the interest on and of the costs and other accessories of any loan contracted by the Société d’habitation du Québec for the financing of the immovables transferred to Immobilière SHQ under the Act respecting Immobilière SHQ (R.S.Q., chapter I-0.3), that are transferred to the Société d’habitation du Québec under this Act or in respect of the granting of loans to housing bureaus or other organizations remains without change or novation in respect of any beneficiary of that guarantee.

221. All property belonging to Immobilière SHQ, including housing immovables and the rights and obligations arising from loans granted by it or by the Société d’habitation du Québec to housing bureaus or other non-profit organizations, is transferred to the Société d’habitation du Québec.

The Société d’habitation du Québec acquires the rights and assumes the obligations of Immobilière SHQ with regard to the property thus transferred, including the rights and obligations arising from the loans contracted by it or by Immobilière SHQ to finance the construction of those immovables or to grant those loans.

222. The Société d’habitation du Québec becomes a party, without continuance of suit, to any proceedings to which Immobilière SHQ was a party.

223. The transfer under section 221 of immovables and of rights and obligations arising from loans need not be published in the land registry.

If it judges it expedient, however, the Société d'habitation du Québec may publish a notice of the transfer of authority meeting the requirements set out in the third paragraph of article 2940 of the Civil Code with respect to any of those properties.

224. Section 223 also applies to property transferred by the Société d'habitation du Québec to Immobilière SHQ under section 33 of the Act respecting Immobilière SHQ for which the declaration provided for in section 36 of that Act has not been published.

225. In an application presented to the registrar by the Société d'habitation du Québec for the cancellation or reduction of the entry made in favour of Immobilière SHQ in the land register, the Société d'habitation du Québec need only state that it is acting in the rights of Immobilière SHQ and make reference to this Act.

226. The Société d'habitation du Québec must advise the registrar that it is subrogated in the rights of Immobilière SHQ with regard to any address published in favour of the latter. The notice given by the Société, which needs not contain the registration numbers of the addresses that are registered for the benefit of Immobilière SHQ, is equivalent to a notice of change of name submitted under article 3023 of the Civil Code and has all the effects of such a notice for each address.

227. The provisions of the Act respecting duties on transfers of immovables (R.S.Q., chapter D-15.1) do not apply to a transfer made by Immobilière SHQ to the Société d'habitation du Québec under this Act.

228. Despite section 29 of the Act respecting Immobilière SHQ, the financial statements and report of operations for the fiscal year ending on 31 December 2010 must be filed with the Minister not later than 30 September 2011. Similarly, the financial statements and report of operations for the fiscal year that began on 1 January 2011 must be filed with the Minister not later than 30 September 2012.

229. The Regulation respecting the consideration to be paid by municipal housing bureaus and other non-profit organizations for the use of the immovables of Immobilière SHQ (R.R.Q., chapter I-0.3, r. 1), made under section 23 of the Act respecting Immobilière SHQ, is deemed to have been made under section 3.6 of the Act respecting the Société d'habitation du Québec (R.S.Q., chapter S-8).

CHAPTER XIX**SOCIÉTÉ QUÉBÉCOISE D'ASSAINISSEMENT DES EAUX****DIVISION I****ABOLITION OF SOCIÉTÉ QUÉBÉCOISE D'ASSAINISSEMENT
DES EAUX**

230. The Act respecting the Société québécoise d'assainissement des eaux (R.S.Q., chapter S-18.2.1) is repealed.

DIVISION II**AMENDING PROVISIONS**

231. Section 489 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by striking out paragraph 3.

232. Article 993 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by striking out paragraph 3.

DIVISION III**TRANSITIONAL PROVISIONS**

233. The rights and obligations of the Société québécoise d'assainissement des eaux, except rights and obligations under its bond loans and its loans contracted with the Minister of Finance as manager of the Financing Fund, are transferred to the Minister of Municipal Affairs, Regions and Land Occupancy.

234. The Minister of Municipal Affairs, Regions and Land Occupancy, or the person designated by the Minister, is responsible, among other things, for the management of the sinking-fund set up for and on behalf of municipalities, and for the collection of the sums receivable by the Société under a convention or an agreement made under the Act respecting the Société québécoise d'assainissement des eaux (R.S.Q., chapter S-18.2.1), which must be paid into the Consolidated Revenue Fund.

For the purposes of this collection, the obligations repayment schedule established before 1 July 2011 by the Société with regard to a municipality is maintained, even after repayment of the debt mentioned in section 236, and if there is a balance owing by the municipality when the schedule expires, the interest rate for the purposes of a new repayment schedule is that which would be obtained if, for the remaining term of that balance, a loan were contracted with the Minister of Finance as manager of the Financing Fund.

235. The records and other documents of the Société québécoise d'assainissement des eaux become records and documents of the Minister of Municipal Affairs, Regions and Land Occupancy.

236. The Minister of Municipal Affairs, Regions and Land Occupancy, or the person designated by the Minister, acts as liquidator of the Société québécoise d'assainissement des eaux. If necessary, the sums required for the liquidation, such as for repayment of the debt contracted with the Minister of Finance as manager of the Financing Fund, are taken out of the Consolidated Revenue Fund.

237. Despite section 236, the bond loans of the Société québécoise d'assainissement des eaux are fully administered by the Minister of Finance. The sums required for the purposes of those loans are taken out of the Consolidated Revenue Fund.

238. The Minister of Municipal Affairs, Regions and Land Occupancy pays any proceeds from the liquidation of the Société québécoise d'assainissement des eaux into the Consolidated Revenue Fund.

239. A notice of closure under article 364 of the Civil Code cannot be filed with respect to the liquidation so long as bond loans are outstanding.

240. The personnel members of the Société québécoise d'assainissement des eaux in office on 11 November 2010 and still in office on 30 June 2011 become, without further formality, employees of the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire. They are deemed to have been appointed in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1). That presumption with respect to the casual and contractual employees of the Société is only valid for the unexpired portion of their contract.

The Conseil du trésor determines their remuneration and classification and any other condition of employment applicable to them.

The same applies to the personnel members of the Société appointed after 11 November 2010, if their appointment was authorized by the secretary of the Conseil du trésor.

241. The Minister of Municipal Affairs, Regions and Land Occupancy becomes, without continuance of suit, a party to any proceedings to which the Société québécoise d'assainissement des eaux was a party.

242. A municipality may, in accordance with section 487 of the Cities and Towns Act (R.S.Q., chapter C-19) or, as applicable, with article 979 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), impose a special tax for the purpose of paying the sums it is required, under sections 233 and 234, to pay to the Minister of Municipal Affairs, Regions and Land Occupancy under a convention or an agreement entered into in accordance with the Act respecting the Société québécoise d'assainissement des eaux, as it read on 30 June 2011.

CHAPTER XX

COMMISSION DE L'ÉTHIQUE EN SCIENCE ET EN TECHNOLOGIE

DIVISION I

ESTABLISHMENT OF COMMISSION

243. 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 after section 45:

“CHAPTER IV.1**“COMMISSION DE L'ÉTHIQUE EN SCIENCE ET EN TECHNOLOGIE****“DIVISION I****“ESTABLISHMENT AND ORGANIZATION**

“45.1. The Commission de l'éthique en science et en technologie is established.

“45.2. The secretariat of the Commission is located at the place determined by the Government. Notice of the location or any change of location of the secretariat is published in the *Gazette officielle du Québec*.

“45.3. The Commission is composed of 13 members, including a president, appointed by the Government. The members must possess expertise in ethics and be from the university and industrial research communities in the fields of social and human sciences, natural sciences, engineering and biomedical sciences and from the ethics community, the practice communities and civil society.

The Government may appoint an observer at the Commission; the observer participates in meetings of the Commission but is not entitled to vote.

“45.4. The members of the Commission, including the president, are appointed for not more than three years.

The term of office of the members may be renewed consecutively only once. At the expiry of their terms of office, the members remain in office until they are replaced or reappointed.

“45.5. Any vacancy occurring during the term of office of the members of the Commission is filled in accordance with the mode of appointment prescribed in section 45.3.

Absence from a number of meetings determined by the by-laws of the Commission constitutes a vacancy in the cases and circumstances specified in the by-laws.

“45.6. The president manages the Commission and supervises its personnel.

The Government determines the remuneration, employee benefits and other conditions of employment of the president.

“45.7. Members of the Commission other than the president are not remunerated, 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.

“45.8. The meetings of the Commission and any committee of the Commission are held in camera. The Commission may invite other persons to take part in one of its meetings, or a meeting of any of its committees.

The Commission may hold its meetings anywhere in Québec.

Six members are a quorum at meetings of the Commission.

In the case of a tie vote, the president has a casting vote.

“45.9. The personnel members of the Commission are appointed in accordance with the Public Service Act (chapter F-3.1.1).

“DIVISION II

“FUNCTIONS AND POWERS

“45.10. The function of the Commission is to advise the Minister on any matter relating to ethical issues in the areas of science and technology. A further function of the Commission is to promote reflection on those issues.

“45.11. In performing its function, the Commission shall give the Minister its opinion on any matter the Minister submits to it relating to ethical issues in the areas of science and technology. The Commission may also take the initiative of submitting advisory opinions to the Minister or making recommendations on any matter within its purview.

Moreover, it must communicate its findings and conclusions to the Minister.

After giving the Minister reasonable notice, the Commission may make public its advisory opinions, recommendations, findings and conclusions.

“45.12. The Commission may establish committees for the proper conduct of its work. At the request of the Minister, it must form working groups to examine particular matters.

The members of committees and working groups are not remunerated, 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.

“45.13. The Commission must adopt by-laws in accordance with the principles set out in the Act respecting the governance of state-owned enterprises (chapter G-1.02).

“45.14. Not later than 31 July each year, the Commission submits to the Minister an activity report for the preceding fiscal year.

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.”

CHAPTER XXI

COMMON AMENDING, TRANSITIONAL AND FINAL PROVISIONS

DIVISION I

AMENDING PROVISIONS

244. In any other Act, regulation, by-law, order in council, ministerial order, contract or other document, unless the context indicates otherwise and with the necessary modifications,

(1) a reference to the Minister of Government Services, the Deputy Minister of Government Services or the Ministère des Services gouvernementaux is a reference to the Chair of the Conseil du trésor, the secretary of the Conseil du trésor or the Secrétariat du Conseil du trésor;

(2) a reference to the Act respecting the Ministère des Services gouvernementaux (R.S.Q., chapter M-26.1) or any of its provisions is a reference to the Public Administration Act (R.S.Q., chapter A-6.01);

(3) a reference to the Fonds d'assurance-prêts agricoles et forestiers is a reference to La Financière agricole du Québec, and “right to the insurance” (or any similar formulation) is replaced by “right to the repayment guarantee”;

(4) a reference to the Minister responsible for the administration of the Act respecting the government air service fund (R.S.Q., chapter F-3.2.2) is, with regard to Government Air Service Fund activities, a reference to the Centre de services partagés du Québec;

(5) a reference to the geographic information fund or the land information fund is a reference to the appropriate component of the Territorial Information Fund;

(6) a reference to the sustainable forest development fund, the forest fund or the mining heritage fund is a reference to the appropriate component of the Natural Resources Fund;

(7) a reference to the Fonds québécois de la recherche sur la nature et les technologies, the Fonds de la recherche en santé du Québec or the Fonds québécois de la recherche sur la société et la culture is a reference to the Québec Research Fund–Nature and Technology, the Québec Research Fund–Health, or the Québec Research Fund–Society and Culture;

(8) a reference to the Conseil consultatif du travail et de la main-d'œuvre is a reference to the Comité consultatif du travail et de la main-d'œuvre established under section 12.1 of the Act respecting the Ministère du Travail (R.S.Q., chapter M-32.2);

(9) a reference to the Conseil de la famille et de l'enfance is a reference to the Minister of Families;

(10) a reference to the Conseil des aînés is a reference to the Minister responsible for Seniors;

(11) a reference to the Conseil des relations interculturelles is a reference to the Minister of Immigration and Cultural Communities;

(12) a reference to the Conseil permanent de la jeunesse is a reference to the Minister responsible for the Secrétariat à la jeunesse;

(13) a reference to the Conseil de la Science et de la Technologie is a reference to the Minister of Economic Development, Innovation and Export Trade;

(14) a reference to the Conseil des services essentiels is a reference to the Commission des relations du travail;

(15) a reference to the Corporation d'hébergement du Québec is a reference to the Société immobilière du Québec or, if the Government so decides, to any other person designated by the Government;

(16) a reference to Immobilière SHQ is a reference to the Société d'habitation du Québec.

245. Schedule 1 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended

(1) by striking out “Conseil consultatif du travail et de la main d’œuvre”, “Conseil de la famille et de l’enfance”, “Conseil de la Science et de la Technologie”, “Conseil des aînés”, “Conseil des relations interculturelles”, “Conseil des services essentiels” and “Conseil permanent de la jeunesse”;

(2) by inserting “Commission de l’éthique en science et en technologie” in alphabetical order.

246. Schedule 2 to the Act is amended

(1) by striking out “Corporation d’hébergement du Québec”, “Fonds d’assurance-prêts agricoles et forestiers”, “Fonds de la recherche en santé du Québec”, “Fonds québécois de la recherche sur la nature et les technologies”, “Fonds québécois de la recherche sur la société et la culture”, “Immobilière SHQ” and “Société québécoise d’assainissement des eaux”;

(2) by inserting in alphabetical order “Québec Research Fund–Health”, “Québec Research Fund–Nature and Technology” and “Québec Research Fund–Society and Culture”.

247. Schedule C to the Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors (R.S.Q., chapter R-8.2) is amended

(1) by striking out “The Corporation d’hébergement du Québec”, “The Conseil des services essentiels”, “The Fonds de la recherche en santé du Québec”, “The Fonds québécois de la recherche sur la nature et les technologies” and “The Fonds québécois de la recherche sur la société et la culture”;

(2) by inserting in alphabetical order “Québec Research Fund–Health”, “Québec Research Fund–Nature and Technology” and “Québec Research Fund–Society and Culture”.

248. 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 “the Conseil des services essentiels” and “the Corporation d’hébergement du Québec”;

(2) by replacing “the Fonds de la recherche en santé du Québec” by “the Québec Research Fund–Health” and “the Fonds québécois de la recherche sur la société et la culture” by “the Québec Research Fund–Society and Culture”.

249. Schedule III to the Act is amended by replacing “the Fonds de la recherche en santé du Québec” by “the Québec Research Fund–Health”.

250. Schedule II to the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is amended

(1) by replacing “the Fonds de la recherche en santé du Québec” in paragraph 1 by “the Québec Research Fund–Health”;

(2) by striking out “the Conseil de la Science et de la Technologie” and “the Fonds de la recherche en santé du Québec” in paragraph 3;

(3) by replacing “the Fonds de la recherche en santé du Québec” in paragraph 4 by “the Québec Research Fund–Health”.

251. Schedule IV to the Act is amended by replacing “the Fonds de la recherche en santé du Québec” by “the Québec Research Fund–Health”.

252. Schedule I to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by striking out subparagraph 2 of paragraph 3 of Division I.

253. Schedule II to the Act is amended

(1) by striking out “the Conseil des services essentiels” and “the Corporation d’hébergement du Québec” in paragraph 1;

(2) by replacing “the Fonds de la recherche en santé du Québec” in paragraph 1 by “the Québec Research Fund–Health” and “the Fonds québécois de la recherche sur la société et la culture” in that paragraph by “the Québec Research Fund–Society and Culture”;

(3) by striking out “the Fonds québécois de la recherche sur la société et la culture in office on 1 April 2002” in paragraph 6.

254. Schedule V to the Act is amended by replacing “the Fonds de la recherche en santé du Québec” by “the Québec Research Fund–Health”.

DIVISION II

TRANSITIONAL AND FINAL PROVISIONS

255. The Government may, by regulation, make any other transitional provision or measure for the carrying out of this Act.

A regulation under this section is not subject to the publication requirement of section 8 of the Regulations Act (R.S.Q., chapter R-18.1). If it so provides, a regulation under this section may apply from a date not prior to the date of coming into force of this section.

256. This Act comes into force on 1 July 2011 or on an earlier date or dates set by the Government, except

(1) Chapters II, IX, XVI and XVIII and sections 244 to 248, 252 and 253, insofar as they apply to those chapters, which come into force on 1 October 2011, subject to paragraphs 4 and 5;

(2) Chapter IV, which has effect from 31 March 2010;

(3) subparagraph 2 of the first paragraph of section 17.12.12 and section 17.12.15 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2), enacted by section 54, which come into force on 1 April 2013;

(4) sections 162, 208 and 240, insofar as they apply to the power of the secretary of the Conseil du trésor to authorize the appointment of personnel within certain bodies, which have effect from 11 November 2010; and

(5) sections 80, 128, 160 and 228, which come into force on 13 June 2011.

SCHEDULE I
(Section 80)

AN ACT TO ESTABLISH THE NATURAL DISASTER ASSISTANCE
FUND

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. A Natural Disaster Assistance Fund is established at the Secrétariat du Conseil du trésor.

The Fund is dedicated to the management and financing of the exceptional expenditures borne by government departments and bodies and the expenditures pertaining to the various financial assistance programs established to provide compensation for damage caused by the following natural disasters:

(1) the torrential rains of 19 and 20 July 1996 that affected the regions designated by the Government;

(2) the ice storm of 5 to 9 January 1998.

For the purposes of this Act, a government body is any government agency or government enterprise within the meaning of sections 4 and 5 of the Auditor General Act (R.S.Q., chapter V-5.01).

2. The Fund is made up of

(1) the sums deposited in the Disaster Assistance Account created under section 3;

(2) the sums paid by the Minister of Finance under the first paragraph of section 7 or under section 8;

(3) appropriations committed in the course of the 1996-1997 fiscal year and following fiscal years to pay expenditures incurred by a government department or body in relation to a natural disaster referred to in section 1;

(4) the sums paid into the Fund by the Chair of the Conseil du trésor out of the appropriations granted for that purpose by Parliament;

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

(6) the revenues allocated to that purpose by the Government, and any contribution determined by the Government on a proposal of the Minister of Finance.

3. A specific purpose account named “Disaster Assistance Account” is created at the Secrétariat du Conseil du trésor for the deposit of sums received

or to be received from the Government of Canada in relation to the natural disaster referred to in subparagraph 2 of the second paragraph of section 1, as financial assistance allocated in the event of a disaster or under any program or any intergovernmental agreement entered into for that purpose.

The costs chargeable to the account are the expenditures eligible for federal assistance in the event of a disaster, for such programs or for such agreements.

Disbursements from the account are limited to the amounts received or to be received from the Government of Canada.

4. The sums required for the following purposes are taken out of the Fund:

(1) the payment of the financial assistance granted by a government department or body under the financial assistance programs established, authorized or approved by the Government in relation to a natural disaster referred to in section 1;

(2) the payment of exceptional expenditures borne by a government department or body for emergency measures taken during or after a natural disaster referred to in section 1 and for the implementation of the programs referred to in paragraph 1;

(3) the implementation of a reconstruction and economic recovery program for recognized disaster-affected regions adopted by the Government following the natural disaster referred to in subparagraph 1 of the second paragraph of section 1;

(4) the payment of the remuneration and expenditures pertaining to the employee benefits and other conditions of employment of the persons assigned, in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1), to the activities of the Fund;

(5) the payment of any other expenditure related to a natural disaster referred to in section 1 and determined by the Government.

5. The Government determines the nature of the costs chargeable to the Fund.

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

The Chair of the Conseil du trésor keeps the books of account of the Fund and records the financial commitments chargeable to it, despite section 24 of the Financial Administration Act (R.S.Q., chapter A-6.001). The Chair also

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

7. The Minister of Finance may, with the authorization of the Government and on the conditions it determines, advance to the Fund sums taken out of the Consolidated Revenue Fund.

The Minister may, conversely, make advances to the Consolidated Revenue Fund, on a short-term basis and on the conditions the Minister determines, out of sums paid into the Natural Disaster Assistance Fund that are not required for its operation.

Any advance paid into a fund is repayable out of that fund.

8. The Chair of the Conseil du trésor may, as the manager of the Fund, borrow from the Ministère des Finances sums taken out of the Financing Fund.

9. 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.

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

11. 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*.

12. The Chair of the Conseil du trésor is responsible for the administration of this Act.

AMENDING, TRANSITIONAL AND FINAL PROVISIONS

13. The Act to establish a disaster assistance fund for certain areas affected by the torrential rains of 19 and 20 July 1996 (1996, chapter 45) is repealed.

14. The Act to establish a fund in respect of the ice storm of 5 to 9 January 1998 (1998, chapter 9) is repealed.

15. The sums accumulated in the fund established by the Act to establish a disaster assistance fund for certain areas affected by the torrential rains of 19 and 20 July 1996 and in the fund established by the Act to establish a fund in respect of the ice storm of 5 to 9 January 1998, as well as the other assets and liabilities of those funds, are transferred to the Natural Disaster Assistance Fund established under this Act.

16. Management procedures with regard to the sums referred to in section 15 continue to apply, for their respective purposes, until they are amended, replaced or repealed.

17. The specific purpose account created under section 3 replaces the specific purpose account created under section 3 of the Act to establish a fund in respect of the ice storm of 5 to 9 January 1998; the sums accumulated in the latter account, as well as the other assets and liabilities, are transferred to the former account.

18. In any regulation, by-law, order in council, ministerial order, contract or other document, unless the context indicates otherwise and with the necessary modifications, a reference to the disaster assistance fund for certain areas affected by the torrential rains of 19 and 20 July 1996 or to the fund in respect of the ice storm of 5 to 9 January 1998 is a reference to the Natural Disaster Assistance Fund.

19. This Act comes into force on 1 July 2011.

This Act ceases to have effect on the date to be set by the Government, at which time any surplus of the Fund will be paid into the Consolidated Revenue Fund.

SCHEDULE II
(Section 128)

AN ACT RESPECTING ENERGY EFFICIENCY AND INNOVATION

CHAPTER I

ACTIONS TO FOSTER ENERGY EFFICIENCY AND INNOVATION

DIVISION I

FUNCTIONS AND POWERS OF THE MINISTER

1. The Minister of Natural Resources and Wildlife is responsible for fostering and promoting energy efficiency and innovation.

The Minister is to draw up a comprehensive energy efficiency and innovation plan and ensure that it is implemented and followed up.

The Minister defines the content of fuel efficiency programs and measures, multi-energy-source programs and measures, and energy innovation programs and measures.

2. The Minister may

(1) develop and implement energy efficiency and innovation programs and measures;

(2) provide technical support for research and development in the field of energy efficiency and innovation;

(3) implement energy efficiency and innovation measures to reduce greenhouse gases;

(4) delegate to another party the implementation of energy efficiency and innovation programs and measures, including measures to reduce greenhouse gas emissions;

(5) for the purposes of the comprehensive energy efficiency and innovation plan, follow up and assess the work done in the context of energy efficiency and innovation programs and measures, including measures to reduce greenhouse gases.

For the purposes of this section, the Minister may join forces with a partner active in the field of energy efficiency or energy innovation.

3. The Minister may require any person who is subject to this Act to provide, within the time specified, any information or document the Minister needs for the exercise of functions under this Act.

DIVISION II**COMPREHENSIVE ENERGY EFFICIENCY AND INNOVATION PLAN****4.** For the purposes of this Act,

“diesel fuel” means a liquid mixture of hydrocarbons obtained from the refining of petroleum and intended to supply diesel engines;

“electric power distributor” means Hydro-Québec when carrying on electric power distribution activities;

“energy distributor” means a distributor of electric power, natural gas or fuel, a municipal electric power system governed by the Act respecting municipal and private electric power systems (R.S.Q., chapter S-41) or the Coopérative régionale d’électricité de Saint-Jean-Baptiste de Rouville governed by the Act respecting the Coopérative régionale d’électricité de Saint-Jean-Baptiste de Rouville (1986, chapter 21);

“fuel” means gasoline, diesel fuel, heating oil or propane, but not aviation fuel, marine bunker fuel, hydrocarbons used as raw material by industries that transform hydrocarbon molecules through chemical or petrochemical processes or renewable fuel content;

“fuel distributor” means

(1) a person who refines, manufactures, mixes, prepares or distills fuel in Québec;

(2) a person who brings or causes to be brought into Québec fuel contained in one or more receptacles with a total capacity of over 200 litres, except fuel contained in a fuel tank installed as standard equipment to supply the engine of a vehicle;

(3) a person who, in Québec, exchanges fuel with a person described in paragraph 1; or

(4) a legal person or partnership that brings fuel into Québec for a purpose other than resale;

“gasoline” means a liquid mixture of hydrocarbons obtained from the refining of petroleum mainly for use as spark ignition engine fuel;

“heating oil” means a liquid mixture of hydrocarbons obtained from the refining of petroleum and used for domestic, commercial, institutional or industrial heating;

“natural gas distributor” means a natural gas distributor as defined in section 2 of the Act respecting the Régie de l’énergie (R.S.Q., chapter R-6.01);

“propane” means a liquid mixture of hydrocarbons obtained from the refining of petroleum or the processing of natural gas and used either as spark ignition engine fuel or for such purposes as cooking and domestic, commercial, institutional and industrial heating.

5. Based on the Government’s energy strategies and policies, the Minister draws up, at least once every five years, a comprehensive plan outlining the measures proposed to promote more efficient energy use and innovation in the energy sector.

The plan must address all energy uses and cover all forms of energy over a five-year period.

6. The comprehensive plan must include

(1) a status report with regard to energy efficiency and innovation in Québec;

(2) policy directions, priorities and targets with regard to energy efficiency and innovation;

(3) a summary of energy efficiency and energy innovation programs;

(4) the list of energy efficiency projects submitted by the electric power distributor under the fourth paragraph of section 8; and

(5) a summary of measures conducive to energy efficiency or innovation.

7. For the purpose of drawing up the comprehensive plan, the Minister

(1) prepares, based on the information and comments provided by energy distributors and government departments and based on the Minister’s own observations and assessments, a status report which allows energy efficiency and innovation needs and potential to be determined;

(2) prepares a consultation document, which includes the status report as well as the policy directions and priorities the Minister intends to pursue with regard to energy efficiency and innovation;

(3) consults the persons and bodies to whom those policy directions and priorities are to be applicable;

(4) establishes policy directions and priorities with regard to energy efficiency and innovation and communicates them to energy distributors and government departments so that they may follow them in preparing any programs or measures under the comprehensive plan; and

(5) develops fuel efficiency programs and measures, multi-source-energy programs and measures, and energy innovation programs and measures.

8. For the purposes of the comprehensive plan, the electric power distributor and natural gas distributors must establish energy efficiency programs or any other measures to promote more efficient energy use and innovation in the energy sector, in accordance with the policy directions and priorities established by the Minister.

A program or measure must include a description of the actions to be carried out, the cost of those actions and a time frame for their achievement.

By the date set by the Minister, each distributor must send to the Minister a description of its programs and measures for each form of energy and sector of activity.

The electric power distributor must also send to the Minister a list of the energy efficiency projects it has chosen in the course of the year by means of the tender solicitation procedure established under section 74.1 of the Act respecting the Régie de l'énergie.

9. On failure of the electric power distributor or a natural gas distributor to comply with section 8, the Minister defines the content of the distributor's programs and measures at the distributor's expense, after giving 30 days' written notice to that effect.

10. The Minister examines the programs and measures of the electric power distributor and natural gas distributors. The Minister also examines the programs and measures proposed by other energy distributors or by government departments, with a view to integrating them into the comprehensive plan.

All energy efficiency and innovation programs and measures financed by the annual contributions paid under section 17 are part of the comprehensive plan, as are the programs and measures chosen by the Minister from among those proposed.

The Minister sets energy efficiency and innovation targets, based on the information provided by energy distributors and government departments and on the programs and measures that are part of the comprehensive plan.

11. The comprehensive plan is submitted to the Government for approval; once approved, it is made available to the public.

12. With the Government's approval, the Minister may revise the comprehensive plan to reflect changes in the energy situation or in the programs and measures contained in the plan.

13. An energy distributor must carry out the programs and measures for which it is responsible under the comprehensive plan.

If an energy distributor is unable to carry out a program or measure within the time and in the manner specified in the comprehensive plan, it must notify

the Minister. The Minister may, at the distributor's expense, implement the programs and measures the distributor has failed to carry out, after giving 30 days' written notice to that effect.

14. In order to follow up the programs and measures that must be carried out by an energy distributor, the Minister may require that the distributor submit a status report on the actions undertaken under the comprehensive plan and on the results obtained.

15. The Minister may charge fees for services the Minister provides with regard to energy efficiency, greenhouse gas reduction or energy innovation programs or measures.

16. For the period and subject to the conditions it determines, the Government sets the overall financial investment for actions designed to foster energy efficiency and innovation. The Government allocates this investment among the different forms of energy in order to determine the contribution payable by energy distributors under section 17.

17. Energy distributors must pay their annual contribution to the Minister in accordance with the due dates, rate and calculation method determined in a government regulation. The regulation may set the interest rate on amounts due and the penalties for non-payment.

The rate, calculation method and other terms referred to in the first paragraph may vary from one distributor or category of distributors to another. The regulation may also exempt a distributor or category of distributors.

A penalty set by the Government under the first paragraph may not exceed 15% of the amount that should have been paid.

The first paragraph applies to Hydro-Québec despite section 16 of the Hydro-Québec Act (R.S.Q., chapter H-5).

18. Every distributor must file a statement with the Minister on the date set and in the form prescribed by the Minister, specifying, for the period covered by its preceding fiscal year,

- (1) the volume of natural gas or electric power it distributed;
- (2) the volume of fuel it brought into Québec for a purpose other than resale;
- (3) the volume of fuel intended for consumption in Québec it sold and refined in Québec or brought into Québec and, where applicable, the volume it exchanged with a person described in paragraph 1 of the definition of "fuel distributor" in section 4; and

(4) any other information the Minister deems necessary for the purposes of this chapter, in the form prescribed by the Minister.

For the purposes of subparagraph 3 of the first paragraph, fuel sold in Québec is deemed to be intended for consumption in Québec.

19. The Minister determines the amount that each energy distributor must pay under the regulation referred to in section 17 and notifies the distributor of it.

The Minister may make an agreement with the Régie de l'énergie to entrust that body with such tasks as

(1) the examination of the annual volume statements filed by energy distributors; and

(2) the calculation of the annual contribution payable by each energy distributor.

The Minister collects the annual contributions and pays them, along with any interest and penalties, into the Natural Resources Fund established under section 17.12.12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2). These sums are used for the purposes referred to in subparagraph 3 of the first paragraph of that section.

DIVISION III

ENERGY EFFICIENCY AND ENERGY CONSERVATION STANDARDS FOR CERTAIN APPLIANCES

20. In this Act, the term “appliance” means any new household, commercial, industrial or institutional electrical or hydrocarbon-fuelled appliance.

21. The Government may, by regulation, set energy efficiency and energy conservation standards for the appliances or categories of appliances it determines.

These standards may include manufacturing and assembly standards.

22. The Government may regulate the labelling of appliances, particularly as to the form, content, size, colour, manner of affixing and position of the labels and special stamps appliances must bear, and the materials of which such labels and stamps must be made.

It may also determine the information that must appear on appliance packaging.

23. A regulation may make mandatory the energy efficiency, energy conservation or labelling standards set by a certifying or standards body. It may also prescribe energy efficiency testing procedures for appliances and require that appliances be approved or certified by such a body.

The regulation may provide that references to other texts include any subsequent amendments to those texts.

24. The Minister may, by way of exception, permit a manufacturer to apply energy efficiency or energy conservation standards different from those set by regulation, for a period of not more than five years and on the conditions determined by the Minister, to appliances or categories of appliances incorporating innovative technology, if it is demonstrated that the resulting energy consumption is equal to or lower than that permitted by regulation.

25. No person may manufacture, offer, sell or lease an appliance or otherwise dispose of it by gratuitous or onerous title by way of a commercial transaction if the appliance does not conform to the applicable energy efficiency and energy conservation standards.

This section does not apply to appliances marketed exclusively for use outside Québec.

26. The Government may, by regulation, require a manufacturer, vendor, renter or lessor of appliances to keep a register in prescribed form containing information pertaining to the carrying out of this Act.

CHAPTER II

INSPECTION

27. The Minister may, in writing, designate personnel members of the department to act as inspectors.

28. An inspector may, for the purposes of this Act,

(1) enter at any reasonable hour the establishment or the property of an energy distributor or any place where an appliance is manufactured, warehoused or offered for sale or lease;

(2) examine any appliance, subject it to testing to see if it complies to this Act, take it to another place, if necessary, and return it as soon as possible once testing has been completed;

(3) examine and make copies of books, records, accounts, files and other documents;

(4) require that information be given and documents be produced; and

(5) require to be accompanied by the person or persons of the inspector's choice.

Any person who has the care, possession or control of books, registers, accounts, records or other documents must make them available to the inspector on request and facilitate their examination. The owner or person in charge of the premises referred to in subparagraph 1 of the first paragraph, or any person present on the premises, is required to assist the inspector in carrying out the inspection.

The inspector and any person accompanying the inspector must, if so requested, produce identification and proof of appointment.

29. Neither an inspector nor a person accompanying an inspector may be prosecuted by reason of an official act performed in good faith in the exercise of their functions.

30. No person may hinder the work of an inspector or a person accompanying an inspector in the exercise of their functions.

31. No person may refuse to provide information or documents required under this Act, or make, concur in or authorize a false or misleading statement in the course of an inspection.

32. If an inspector notes the absence of a prescribed label or the non-conformity of an appliance with energy efficiency or energy conservation standards, the inspector may affix a special stamp prescribed by regulation to the appliance, indicating that it cannot be marketed. The appliance cannot be marketed until the inspector acknowledges that it conforms to the prescribed standards and removes the stamp.

CHAPTER III

PENAL PROVISIONS

33. A person who contravenes section 3, 30 or 31 is guilty of an offence and liable to a fine of \$1,000 to \$2,000.

34. An energy distributor who contravenes section 8, 13, 14 or 17 is guilty of an offence and liable to a fine of \$2,500 to \$25,000.

35. An energy distributor who fails to file the statement referred to in section 18, or files a statement containing false information, is liable to a fine of \$1,000 to \$2,000.

36. A manufacturer who contravenes a standard authorized by the Minister under section 24 is liable to a fine of \$500 to \$10,000 in the case of a natural person and \$1,000 to \$20,000 in the case of a legal person.

A person who contravenes section 25 is liable to the same penalty.

37. A manufacturer, vendor, renter or lessor who fails to keep a register as prescribed by a regulation made under section 26 is liable to the fine set out in section 36.

38. A person who offers, sells or leases an appliance or otherwise disposes of an appliance by gratuitous or onerous title by way of a commercial transaction without the prescribed label or with a label which does not conform to applicable labelling standards is liable to a fine of \$500 to \$10,000 in the case of a natural person and \$1,000 to \$20,000 in the case of a legal person.

39. A person who removes or alters a label affixed to an appliance pursuant to this Act or removes a special stamp affixed to an appliance by an inspector is liable to a fine of \$1,000 to \$5,000 in the case of a natural person and \$1,500 to \$10,000 in the case of a legal person.

40. For a second or subsequent offence, the fines provided for in sections 33 to 39 are doubled.

CHAPTER IV

AMENDING AND TRANSITIONAL PROVISIONS

41. The Act respecting the Agence de l'efficacité énergétique (R.S.Q., chapter A-7.001) is repealed.

42. The Agence de l'efficacité énergétique is dissolved without any other formality than those provided for in this Act.

43. The Act respecting the energy efficiency of electrical or hydrocarbon-fuelled appliances (R.S.Q., chapter E-1.2) is repealed.

44. Section 12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2) is amended by replacing paragraph 14 by the following paragraphs:

“(14) developing and implementing energy efficiency and innovation programs and measures;”

“(14.1) implementing energy efficiency and innovation measures to reduce greenhouse gas emissions;”.

45. Section 15 of the Public Protector Act (R.S.Q., chapter P-32) is amended by striking out paragraph 6.

46. Section 25 of the Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01) is amended by striking out subparagraph 2.1 of the first paragraph.

47. Section 31 of the Act is amended by striking out subparagraph 4.2 of the first paragraph.

48. Section 32.1 of the Act is amended by adding the following paragraph at the end:

“For the purposes of Division II of Chapter I of the Act respecting energy efficiency and innovation (2011, chapter 16, Schedule II), the Régie may enter into agreements with the Minister of Natural Resources and Wildlife.”

49. Section 36 of the Act is amended by striking out “or, when holding hearings under Chapter VI.2, any energy distributor” in the second paragraph.

50. Section 49 of the Act is amended by replacing “must allocate to energy efficiency and new energy technologies” in the second paragraph by “allocates to energy efficiency and innovation”.

51. The Act is amended by striking out Chapter VI.2, comprising sections 85.24 to 85.32.

52. Section 102 of the Act is amended by striking out “, including an energy distributor to which Chapter VI.2 applies” in the first paragraph.

53. Section 112 of the Act is amended by striking out “, including an energy distributor to which Chapter VI.2 applies,” in subparagraph 1 of the first paragraph.

54. Section 114 of the Act is amended

(1) by striking out subparagraph 10 of the first paragraph;

(2) by replacing “subparagraphs 9 and 10” in the third paragraph by “subparagraph 9”;

(3) by striking out “or 10” in the fourth paragraph.

55. Section 116 of the Act is amended by striking out subparagraph 7 of the second paragraph.

56. Section 117 of the Act is amended by striking out “, 85.31” in the third paragraph.

57. The assets and liabilities of the Agence de l’efficacité énergétique are transferred to the Minister of Natural Resources and Wildlife and are allocated to the energy efficiency and innovation component of the Natural Resources Fund established by section 17.12.12 of the Act respecting the Ministère des Ressources naturelles et de la Faune.

58. The financial assistance programs of the Agence de l’efficacité énergétique in force on 1 July 2011 continue to apply until they are replaced or abolished by the Minister of Natural Resources and Wildlife, with the approval of the Conseil du trésor.

59. The Regulation respecting the energy efficiency of electrical or hydrocarbon-fuelled appliances (R.R.Q., chapter E-1.2, r. 1) remains in force until it is replaced or repealed by a regulation made under this Act.

60. The Regulation respecting the annual share payable to the Agence de l’efficacité énergétique (R.R.Q., chapter R-6.01, r. 5) continues to apply, except sections 3, 8 and 9, until it is replaced by a regulation made under this Act.

Until that regulation is replaced, it continues to apply with the following modifications:

(1) a reference to the annual share payable to the Agence de l’efficacité énergétique is a reference to the annual contribution payable to the Minister of Natural Resources and Wildlife under section 17;

(2) a reference to the revenues required by the Agence for a form of energy or group of fuels is a reference to the overall financial investment allocated to each form of energy determined by the Government under section 16;

(3) a reference to the Régie de l’énergie is a reference to the Minister of Natural Resources and Wildlife;

(4) a reference to the fiscal year of the Agence is a reference to the fiscal year of the Natural Resources Fund of the Ministère des Ressources naturelles et de la Faune established by section 17.12.12 of the Act respecting the Ministère des Ressources naturelles et de la Faune.

61. The annual contribution payable by an energy distributor to the Minister of Natural Resources and Wildlife under section 17 is determined, for the 2011-2012 fiscal year, on the basis of the statements filed with the Régie de l’énergie in accordance with section 85.31 of the Act respecting the Régie de l’énergie.

For subsequent fiscal years, the contribution is determined on the basis of the statements filed with the Minister of Natural Resources and Wildlife in accordance with section 18.

62. The amount of the annual share determined by the Régie de l'énergie for the 2011-2012 fiscal year under paragraph 3 of section 85.25 of the Act respecting the Régie de l'énergie is replaced by the amount of the annual contribution determined by the Minister under section 19. The first quarterly payment that an energy distributor will have paid by 30 June 2011 under section 24.2 of the Act respecting the Agence de l'efficacité énergétique is deducted from the amount of that contribution. The remainder is payable in three equal quarterly payments.

63. The Régie de l'énergie sends to the Ministère des Ressources naturelles et de la Faune a copy of the annual statements of volumes filed by energy distributors under section 85.31 of the Act respecting the Régie de l'énergie for the 2010-2011 fiscal year.

64. The comprehensive energy efficiency and new technologies plan 2007-2010 developed by the Agence de l'efficacité énergétique is maintained until its replacement by the comprehensive energy efficiency and innovation plan provided for in this Act.

65. The Minister of Natural Resources and Wildlife replaces the Agence de l'efficacité énergétique, acquires its rights and assumes its obligations.

66. The term of the board members of the Agence de l'efficacité énergétique ends on 1 July 2011.

The term of the president and chief executive officer ends without compensation other than the allowance 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, French only).

67. The personnel members of the Agence de l'efficacité énergétique in office on 11 November 2010 and still in office on 30 June 2011 become, without further formality, employees of the Ministère des Ressources naturelles et de la Faune except those exercising the powers and duties of jurists or legal managers, who become employees of the Ministère de la Justice. They are deemed to have been appointed under the Public Service Act (R.S.Q., chapter F-3.1.1). For casual employees of the Agence, this applies only to the unexpired portion of their contract.

The Conseil du trésor determines their remuneration and their classification and any other condition of employment applicable to them.

The same applies to personnel members of the Agence de l'efficacité énergétique who were appointed after 11 November 2010, provided the appointment was authorized by the secretary of the Conseil du trésor.

68. The records and other documents of the Agence de l'efficacité énergétique become records and documents of the Minister of Natural Resources and Wildlife.

69. Civil proceedings to which the Agence de l'efficacité énergétique is a party are continued by the attorney acting for or on behalf of the Attorney General of Québec, on an appearance on behalf of the Attorney General of Québec and without continuance of suit.

70. In any regulation, by-law, order in council, ministerial order, contract or other document, unless the context indicates otherwise and with the necessary modifications, a reference to the minister designated by the Government as the Minister responsible for the administration of the Act respecting the Agence de l'efficacité énergétique is replaced by a reference to the Minister of Natural Resources and Wildlife.

In addition, any reference to the Agence de l'efficacité énergétique is struck out in

(1) Schedule 2 to the Financial Administration Act (R.S.Q., chapter A-6.001);

(2) 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);

(3) Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10);

(4) Schedule II to the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1).

CHAPTER V

FINAL PROVISIONS

71. This Act is binding on the Government and its departments and bodies.

72. The Minister of Natural Resources and Wildlife is responsible for the administration of this Act.

73. The provisions of this Act come into force on 1 July 2011, except section 67 insofar as it concerns the power of the secretary of the Conseil du trésor to authorize the appointment of personnel within the Agence de l'efficacité énergétique, which have effect from 11 November 2010.

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2011, chapter 17
ANTI-CORRUPTION ACT

Bill 15

Introduced by Mr. Robert Dutil, Minister of Public Security

Introduced 11 May 2011

Passed in principle 19 May 2011

Passed 8 June 2011

Assented to 13 June 2011

Coming into force: 13 June 2011, except

(1) sections 25 to 35, 37, 38, 42, 54 to 57, 59 to 62 and 68 to 72, which come into force on 1 September 2011, unless the Government sets an earlier date or earlier dates for the coming into force of these provisions; and

(2) sections 41, 43 to 47, 49, 63 and 64, which come into force on the date or dates to be set by the Government, which may not be later than 1 June 2012

Legislation amended:

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

Tax Administration Act (R.S.Q., chapter A-6.002)

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

Labour Code (R.S.Q., chapter C-27)

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

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

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

Act respecting contracting by public bodies (R.S.Q., chapter C-65.1)

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

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

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

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

Regulation amended:

Code of ethics of Québec police officers (R.R.Q., chapter P-13.1, r. 1)

(Cont'd on next page)

Explanatory notes

The purpose of this Act is to strengthen actions to prevent and to fight corruption in contractual matters within the public sector.

This Act establishes the office of Anti-Corruption Commissioner. The Commissioner's mission will be to ensure, on behalf of the State, the coordination of actions to prevent and to fight corruption in contractual matters within the public sector. The Commissioner's functions will include receiving, recording and examining disclosures of wrongdoings in order to provide appropriate follow-up action, in addition to directing or coordinating investigation teams made up of members of the Commissioner's personnel or designated by the Government. The Act also provides for the appointment of an Associate Commissioner for Audits, who will be responsible for coordinating audit teams designated by the Government, but specifies that the audit teams and investigation units designated by the Government are to continue to carry out their mandates in their field of competence within their respective department or body.

A procedure for the disclosure of wrongdoings to the Commissioner is established. The procedure makes it possible for any person to disclose information to the Commissioner the person believes could show that a wrongdoing has been committed or is about to be committed, or that the person has been asked to commit a wrongdoing.

The Act makes it unlawful to take a reprisal against a person who has disclosed a wrongdoing or is cooperating in an audit or an investigation regarding a wrongdoing, or to threaten to take a reprisal so that a person will abstain from making a disclosure or cooperating in an audit or an investigation. The Act respecting labour standards is amended to protect all persons against reprisal measures.

This Act also provides for setting up, within the Commission de la construction du Québec, an independent audit team in charge of conducting audits in the construction industry, under the coordination of the Associate Commissioner for Audits. It specifies that members of the Commission's personnel assigned to the independent team must exercise their functions as such on an exclusive basis. The independent team will report to the chairman of the Commission in that person's capacity as chief executive officer of the Commission, rather than to the members of the Commission.

The Act respecting contracting by public bodies and certain municipal Acts are amended to make contractors convicted of certain offences ineligible for public contracts. The creation of a register to that effect is provided for and provisions are introduced to allow the Chair of the Conseil du trésor to conduct audits to determine whether the manner in which contracts are awarded by public bodies and contract management measures are applied by them is consistent with prescribed rules.

Finally, the Tax Administration Act is amended to make increases in the amount of certain fines.



Chapter 17

ANTI-CORRUPTION ACT

[Assented to 13 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE AND SCOPE

1. The purpose of this Act is to strengthen actions to prevent and to fight corruption in contractual matters within the public sector. It establishes the office of Anti-Corruption Commissioner as well as the mission and powers of the Commissioner. It also establishes a procedure to facilitate the disclosure of wrongdoings to the Commissioner.

2. For the purposes of this Act, a wrongdoing means

(1) a contravention of a federal or a Québec law or of a regulation made under such a law, if the contravention pertains to corruption, malfeasance, collusion, fraud or influence peddling in, for example, awarding, obtaining or performing contracts granted, in the exercise of their functions, by a body or a person belonging to the public sector;

(2) a misuse of public funds or public property or a gross mismanagement of contracts within the public sector; or

(3) directing or counselling a person to commit a wrongdoing described in paragraph 1 or 2.

3. For the purposes of this Act, the following are bodies and persons belonging to the public sector:

(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), and 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 childcare centre, any day care centre benefiting from subsidized childcare spaces and any home childcare coordinating office referred to in the Educational Childcare Act (R.S.Q., chapter S-4.1.1);

(9) any public institution 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);

(10) the regional council established under the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5);

(11) 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);

(12) any regional conference of elected officers established under the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (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); and

(13) any agency described in paragraph 4 of section 4 of the Lobbying Transparency and Ethics Act (R.S.Q., chapter T-11.011).

CHAPTER II

ANTI-CORRUPTION COMMISSIONER

DIVISION I

ESTABLISHMENT AND MISSION

4. The office of Anti-Corruption Commissioner is established.

The mission of the Commissioner is to ensure, on behalf of the State, the coordination of actions to prevent and to fight corruption in contractual matters within the public sector. The Commissioner exercises the functions conferred on the Commissioner by this Act, with the independence provided for in this Act.

5. The Government appoints a Commissioner, chosen from a list of at least three persons declared qualified to hold the office by a selection committee formed for that purpose. The Commissioner must, in particular, meet the conditions set out in subparagraphs 1 and 2 of the second paragraph of section 12.

The Government determines the remuneration, employee benefits and other conditions of employment of the Commissioner.

The Commissioner is appointed for a fixed term that cannot exceed five years. On expiry of the term, the Commissioner remains in office until reappointed or replaced.

6. If the Commissioner is absent or unable to act, the Minister may appoint a person to replace the Commissioner for the period the Commissioner is absent or unable to act.

If the office of Commissioner is vacant following a resignation or otherwise, the Minister may appoint an interim Commissioner for a period which cannot exceed 18 months.

7. The Commissioner is a peace officer for the whole territory of Québec.

The Commissioner must take the oath set out in Schedule I before a judge of the Court of Québec.

8. The Government also appoints an Associate Commissioner for Audits. The Associate Commissioner is responsible for coordinating, with the independence provided for in this Act, the audit teams designated by the Government.

Sections 5 and 6 apply, with the necessary modifications, to the Associate Commissioner.

The Associate Commissioner, who may not be a peace officer, must take the oath set out in Schedule II before a judge of the Court of Québec.

DIVISION II

FUNCTIONS AND POWERS

9. The Commissioner has the following functions:

(1) to receive, record and examine disclosures of wrongdoings for the purpose of providing appropriate follow-up action;

(2) to direct or coordinate the activities of any investigation unit made up of members of the Commissioner's personnel or designated by the Government, as the case may be;

(3) to order investigations, on the Commissioner's own initiative, in order to detect the commission of wrongdoings;

(4) to make recommendations to the Chair of the Conseil du trésor and to the Minister of Municipal Affairs, Regions and Land Occupancy concerning any measure with respect to the awarding of contracts whose conditions are determined by an Act under their administration;

(5) to make recommendations to the Minister and to any body or person belonging to the public sector on any measure to prevent and to fight corruption; and

(6) to assume an educative and preventive role in the fight against corruption.

The Commissioner may also conduct or assign any investigation or any further investigation requested by the Director of Criminal and Penal Prosecutions.

In addition, the Commissioner exercises all other functions assigned by the Government or the Minister.

10. The Associate Commissioner has the following functions:

(1) to coordinate the activities of any audit team designated by the Government;

(2) to ensure that the audit teams carry out their mandates in their respective fields of competence; and

(3) to inform the Commissioner of any matter under audit that the Associate Commissioner believes could more appropriately be dealt with by an investigation or a proceeding relating to a penal or criminal offence under a federal or a Québec law.

11. An act, document or writing is binding on or may be attributed to the Commissioner or the Associate Commissioner only if it is signed by them or, to the extent provided in the delegation of signature instrument, by a member of the Commissioner's personnel. The delegation instrument must be published in the *Gazette officielle du Québec* but takes effect upon its signing by the Commissioner.

In any civil or penal proceeding, any document purporting to be signed by the Commissioner or the Associate Commissioner is evidence of its contents and of the capacity of the signatory, in the absence of proof to the contrary.

12. Members of the Commissioner's personnel are appointed in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1).

A person must meet the following minimum requirements to be hired as a member of the personnel of the Commissioner and remain as such:

- (1) be of good moral character; and
- (2) not have been convicted anywhere of an offence for an act or omission that is either an offence under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or an offence, referred to in section 183 of that Code, under any of the Acts listed in that section and that is related to the employment.

The requirements set out in subparagraphs 1 and 2 of the second paragraph apply to the members of both the audit teams and the investigation units designated by the Government.

13. Subject to the Associate Commissioner's duties and responsibilities under this Act, the Commissioner defines the duties and responsibilities of the personnel of the Commissioner and directs their work.

14. The Commissioner may designate persons as investigators from among the personnel of the Commissioner.

Those investigators act within a specialized investigation unit under the authority of the Commissioner. They are peace officers for the whole territory of Québec and must take the oaths set out in Schedules A and B to the Police Act (R.S.Q., chapter P-13.1) before the Commissioner.

The Commissioner, in exercising the functions of office, is authorized to administer, throughout Québec, the same oaths as a commissioner for oaths appointed under the Courts of Justice Act (R.S.Q., chapter T-16).

15. The audit teams designated by the Government continue to carry out their mandates in their field of competence within their respective department or body, in accordance with their responsibilities and powers under the law. In addition, they must

- (1) inform the Associate Commissioner of any matter under audit that they believe could more appropriately be dealt with by an investigation or a proceeding relating to a penal or criminal offence under a federal or a Québec law; and

(2) report to the Associate Commissioner on any action taken in the case files sent to them by the Associate Commissioner.

16. The investigation units designated by the Government continue to carry out their mandates in their field of competence, within their respective department or body, in accordance with their responsibilities and powers under the law. In addition, they must

(1) carry out any investigation requested by the Commissioner and inform the Commissioner of the start of any penal or criminal investigation;

(2) provide the Commissioner with any information useful to the Commissioner's functions; and

(3) report to the Commissioner on the progress made in investigations.

17. The Commissioner, the Commissioner's personnel, the Associate Commissioner and the audit teams or investigation units designated by the Government may, in the exercise of their functions and in keeping with the constitutional requirements regarding privacy, exchange information, despite the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1) and any other communication restrictions under other laws of Québec.

18. The Commissioner must inform the Director of Criminal and Penal Prosecutions at the very start of any penal or criminal investigation and request advice from the latter.

19. A request by the Commissioner or the Associate Commissioner not to undertake or to suspend an investigation or an audit suspends any prescription provided for under Québec law for a period of two years or until that request is withdrawn, whichever comes first.

DIVISION III

IMMUNITY

20. No judicial proceedings may be brought against the Commissioner, the Commissioner's personnel, the Associate Commissioner or members of the audit teams or investigation units designated by the Government for an act or omission in good faith in the exercise of their functions under this Act.

21. 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 Commissioner, the Commissioner's personnel, the Associate Commissioner or members of the audit teams or investigation units designated by the Government in the exercise of their functions under this Act.

Any judge of the Court of Appeal may, on a motion, summarily annul any decision rendered, order issued or injunction granted contrary to the first paragraph.

DIVISION IV

REPORT TO THE PUBLIC

22. The Commissioner reports to the public on the status of the Commissioner's activities at least twice yearly and within an interval of not more than eight months. The Commissioner may, in particular, report on recommendations made under subparagraphs 4 and 5 of the first paragraph of section 9.

The Commissioner may also publish a report on any matter within the Commissioner's authority, if the Commissioner considers the matter important enough to warrant it.

DIVISION V

FINANCIAL PROVISIONS AND ANNUAL REPORT

23. The fiscal year of the Commissioner ends on 31 March.

24. Each year, the Commissioner submits to the Minister the budgetary estimates for the following fiscal year in accordance with the form, content and schedule determined by the Minister.

25. Not later than 31 July each year, the Commissioner submits an annual management report to the Minister, who lays it before the National Assembly within 30 days after it is received if the Assembly is sitting or, if it is not, within 30 days of resumption.

The report must include the following information:

- (1) the number of disclosures of wrongdoings received and the number looked into;
- (2) the number of case files referred for audit;
- (3) the number of investigations requested by the Commissioner;
- (4) the number of arrests made;
- (5) the number of convictions obtained; and
- (6) any other information the Minister requires.

CHAPTER III**DISCLOSURE OF WRONGDOINGS****DIVISION I****PROCEDURE FOR DISCLOSURE**

26. Any person who wishes to disclose a wrongdoing may do so by disclosing information to the Commissioner that the person believes could show that a wrongdoing has been committed or is about to be committed, or that could show that the person has been asked to commit a wrongdoing.

27. Any person making a disclosure of wrongdoing may do so despite the Act respecting Access to documents held by public bodies and the Protection of personal information, the Act respecting the protection of personal information in the private sector (R.S.Q., chapter P-39.1), any other communication restrictions under other laws of Québec and any duty of loyalty or confidentiality that may be binding on the person, in particular, with respect to an employer or a client.

This Act does not however authorize a person making a disclosure to communicate information to the Commissioner that is protected by professional secrecy between an advocate or a notary and a client.

28. Upon receipt of a disclosure of wrongdoing, the Commissioner must designate a member of the Commissioner's personnel to examine it and determine what action should be taken.

29. After the disclosure of wrongdoing has been examined, the Commissioner may decide no further action is required if the matter is frivolous or does not fall within the Commissioner's mission. In that case, the Commissioner so informs the person who made the disclosure.

If the Commissioner decides to take further action regarding the disclosure, the Commissioner sends the case file to the Associate Commissioner or to the investigation units concerned, as the case may be.

30. The Commissioner and the Associate Commissioner ensure that the rights of all persons involved as a result of disclosures of wrongdoings are respected, including persons making disclosures, witnesses and persons alleged to be responsible for wrongdoings.

DIVISION II**PROTECTION AGAINST REPRISALS**

31. The Commissioner and the Associate Commissioner must take all necessary measures to protect, to the extent possible, the identity of persons making a disclosure.

32. It is forbidden to take a reprisal against a person who has disclosed a wrongdoing or has cooperated in an audit or an investigation regarding a wrongdoing, or again to threaten to take a reprisal against a person so that he or she will abstain from making such a disclosure or cooperating in such an audit or investigation.

33. The demotion, suspension, termination of employment or transfer of a person referred to in section 32 or any disciplinary or other measure that adversely affects the employment or working conditions of such a person is presumed to be a reprisal.

34. Any person who contravenes section 32 is guilty of an offence and is liable to a fine of

- (1) \$2,000 to \$20,000, in the case of a natural person; and
- (2) \$10,000 to \$250,000, in the case of a legal person.

For any subsequent offence, the amounts are doubled.

35. Any person, such as a director or an officer of a legal person or of an employer, who, by an act or omission, helps a person to commit an offence under section 34 or who, by encouragement, advice or consent or by an authorization or order, induces another person to commit such an offence is guilty of the same offence.

CHAPTER IV

AMENDING PROVISIONS

FINANCIAL ADMINISTRATION ACT

36. Schedule 1 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting the following in alphabetical order:

“Anti-Corruption Commissioner”.

TAX ADMINISTRATION ACT

37. Section 62 of the Tax Administration Act (R.S.Q., chapter A-6.002) is amended by replacing “not less than \$1,000 and not more than \$25,000” in the first paragraph by “not less than \$2,000 and not more than \$1,000,000”.

38. Section 62.0.1 of the Act is amended by replacing “not less than \$1,000 and not more than \$25,000” in the first paragraph by “not less than \$2,000 and not more than \$1,000,000”.

39. Section 69.1 of the Act is amended by adding the following subparagraph after subparagraph *x* of the second paragraph:

“(y) the Anti-Corruption Commissioner or the Associate Commissioner for Audits, in respect of information necessary for the enforcement of the Anti-Corruption Act (2011, chapter 17).”

40. Section 69.8 of the Act is amended by replacing “and *x*” in the first paragraph by “, *x* and *y*”.

CITIES AND TOWNS ACT

41. The Cities and Towns Act (R.S.Q., chapter C-19) is amended by inserting the following section after section 573.3.3.1:

“573.3.3.2. Division I of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) applies with the necessary modifications to any municipal contract for the performance of work or the supply of insurance, equipment, materials or services.

For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts, and every municipality is deemed to be a public body and the Minister of Municipal Affairs, Regions and Land Occupancy is, in respect of those contracts, the minister responsible referred to in either of sections 21.3 and 21.5 of that Act.”

LABOUR CODE

42. Schedule I to the Labour Code (R.S.Q., chapter C-27), amended by section 150 of chapter 16 of the statutes of 2011, is again amended by adding the following paragraph at the end:

“(30) section 72 of the Anti-Corruption Act (2011, chapter 17).”

MUNICIPAL CODE OF QUÉBEC

43. The Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by inserting the following article after article 938.3.1:

“938.3.2. Division I of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) applies with the necessary modifications to any municipal contract for the performance of work or the supply of insurance, equipment, materials or services.

For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts, and every municipality is deemed to be a public body and the Minister of Municipal Affairs, Regions and Land Occupancy is, in respect of those

contracts, the minister responsible referred to in either of sections 21.3 and 21.5 of that Act.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

44. The Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) is amended by inserting the following section after section 118.1:

“**118.1.1.** Division I of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) applies with the necessary modifications to any contract awarded by the Community for the performance of work or the supply of insurance, equipment, materials or services.

For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts, and the Community is deemed to be a public body and the Minister of Municipal Affairs, Regions and Land Occupancy is, in respect of those contracts, the minister responsible referred to in either of sections 21.3 and 21.5 of that Act.”

45. Section 118.2 of the Act is amended by replacing “118.1” in the first paragraph by “118.1.1”.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

46. The Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) is amended by inserting the following section after section 111.1:

“**111.1.1.** Division I of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) applies with the necessary modifications to any contract awarded by the Community for the performance of work or the supply of insurance, equipment, materials or services.

For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts, and the Community is deemed to be a public body and the Minister of Municipal Affairs, Regions and Land Occupancy is, in respect of those contracts, the minister responsible referred to in either of sections 21.3 and 21.5 of that Act.”

47. Section 111.2 of the Act is amended by replacing “111.1” in the first paragraph by “111.1.1”.

ACT RESPECTING CONTRACTING BY PUBLIC BODIES

48. Section 1 of the Act respecting contracting by public bodies (R.S.Q., chapter C-65.1) is replaced by the following section:

“1. The purpose of this Act is to determine the conditions that are to govern the contracts that a public body may enter into with a contractor who is a for-profit legal person established for a private interest, a general, limited or undeclared partnership, a natural person who operates a sole proprietorship or an enterprise most of whose employees are handicapped persons.

The purpose of this Act is also to determine certain conditions that are to govern the contracts that a body described in section 7 may enter into with such a contractor.

Moreover, this Act determines certain conditions that are to govern subcontracts related to a contract described in the first or second paragraph.”

49. The Act is amended by inserting the following chapter after section 21:

“CHAPTER V.1**“INELIGIBILITY FOR PUBLIC CONTRACTS****“DIVISION I****“CRITERIA FOR INELIGIBILITY AND OVERSIGHT MEASURES**

“21.1. A contractor described in section 1 who is convicted, by a final judgment, of any offence determined by regulation is ineligible for public contracts, as of the recording of the conviction in the register provided for in section 21.6, for the period specified by regulation for that offence, which cannot exceed five years. The conviction must be recorded in the register within 30 days after the final judgment.

A contractor who is ineligible for public contracts may not submit a bid to obtain a contract described in section 3 with a public body or a body described in section 7, enter into such a contract by mutual agreement or enter into a subcontract that is directly related to such a contract.

“21.2. If an associate of a contractor described in section 1 is convicted, by a final judgment, of any offence referred to in the first paragraph of section 21.1, the contractor is ineligible for public contracts, as of the recording of the conviction in the register provided for in section 21.6, for the period specified by regulation for that offence, which cannot exceed five years. The conviction must be recorded in the register within 30 days after the final judgment.

For the purposes of this Act, “associate” means, in the case of a legal person, a director or any other officer of the legal person or a person holding shares carrying more than 50% of the voting rights attached to the shares of the capital stock of the legal person that may be exercised under any circumstances and, in the case of a general, limited or undeclared partnership, a partner or any other officer of the partnership.

For the purposes of this section, an offence committed by an associate other than a shareholder described in the second paragraph must have been committed in exercising functions for the contractor.

“21.3. If a contractor who has entered into a contract described in section 3 with a public body or a body described in section 7 becomes ineligible for public contracts while the contract is in process, the public body or body must obtain the authorization of the minister responsible so that the contractor may continue to perform the contract.

The minister responsible may make this authorization subject to certain conditions, including the condition that the contractor agree to the implementation, at the contractor’s own expense, of oversight and monitoring measures determined by regulation.

“21.4. A contractor who is convicted, by a final judgment, of an offence under section 21.14 after having been convicted, by a final judgment, of the same offence in the preceding two years is ineligible for public contracts for a period of two years after the recording of that fact in the register provided for in section 21.6.

“21.5. Despite sections 21.1, 21.2 and 21.4, a public body or a body described in section 7 may, with the authorization of the minister responsible, enter into a contract with a contractor who is ineligible for public contracts under either of those sections if the public body or body finds itself in one of the situations described in subparagraphs 2 to 4 of the first paragraph of section 13, provided the contractor agrees to the implementation, at the contractor’s expense, of oversight and monitoring measures determined by regulation.

As well, if a public body or a body described in section 7 finds itself in a situation described in subparagraph 1 of the first paragraph of section 13, it may enter into a contract with a contractor who is ineligible for public contracts under section 21.1, 21.2 or 21.4, provided it obtains the authorization of the chief executive officer of the public body or body, who must inform the minister responsible within 30 days after granting the authorization.

“DIVISION II**“ESTABLISHMENT, PURPOSE AND EFFECTS OF REGISTER**

“21.6. The Chair of the Conseil du trésor keeps a register of enterprises ineligible for public contracts.

“21.7. The register must contain the following information concerning each contractor referred to in section 21.1, 21.2 or 21.4:

(1) in the case of a natural person who operates a sole proprietorship, his or her name, the name of the proprietorship, the address of its principal establishment in Québec and, if it is registered, its Québec business number;

(2) in the case of a legal person or a general, limited or undeclared partnership, its name, the address of its principal establishment in Québec and, if it is registered, its Québec business number;

(3) the offence of which the contractor was convicted or the offence of which an associate of the contractor was convicted, resulting in the application of section 21.2 and, in the latter case, the name of the associate and the municipality in whose territory the associate is domiciled;

(4) the date of the end of the period of ineligibility for public contracts; and

(5) any other information determined by regulation.

“21.8. Every public body and every body described in section 7 that is designated in a regulation must provide the information referred to in section 21.7 to the Chair of the Conseil du trésor, in the cases, on the conditions and in the manner determined by regulation.

“21.9. The Chair of the Conseil du trésor may, in accordance with the applicable legislative provisions, enter into an agreement with a government other than the Gouvernement du Québec or a department or body of such a government to provide for the recording of information referred to in section 21.7 in the register.

“21.10. The information contained in the register is public information and must be made available by the Chair of the Conseil du trésor, including by posting it on the Conseil du trésor website.

“21.11. Before entering into a contract described in section 3, public bodies and bodies described in section 7 must make sure the bidders, or the successful bidder, are not named in the register or, if they are named in the register, that their period of ineligibility for public contracts has ended.

Similarly, a contractor who has entered into a contract described in section 3 with a public body or a body described in section 7 must, before entering into any subcontract required for the performance of the contract, make sure the subcontractors are not named in the register or, if they are named in the register, that their period of ineligibility for public contracts has ended.

“DIVISION III

“INFORMATION AND RECTIFICATION

“**21.12.** When a contractor is named in the register, the Chair of the Conseil du trésor informs the contractor in writing without delay, specifying the grounds for the registration and the contractor’s period of ineligibility for public contracts.

The contractor must provide in writing to the Chair of the Conseil du trésor, within the time determined by the Chair, the name of every public body and of every body described in section 7 with which a contract described in section 3 is in process.

A contractor who fails to provide the information required under the second paragraph commits an offence and is liable, for each day the offence continues, to a fine of \$100 to \$200 in the case of an individual and \$200 to \$400 in the case of a legal person for each of the first five days of delay, and to a fine of \$200 to \$400 in the case of an individual and \$400 to \$800 in the case of a legal person for each additional day of delay.

“**21.13.** A contractor who has entered into a contract described in section 3 with a public body or a body described in section 7 must provide a list to the body, before performance of the contract begins, indicating the following information for each subcontract, if any, that the contractor has entered into:

(1) the name and address of the principal establishment of the subcontractor;

(2) the amount and date of the subcontract.

A contractor who, while a contract entered into with a public body or a body described in section 7 is in process, enters into a subcontract must notify the public body of such fact by providing it with a modified list before performance of the subcontract begins.

A contractor who fails to provide the information required under this section commits an offence and is liable, for each day the offence continues, to a fine of \$100 to \$200 in the case of an individual and \$200 to \$400 in the case of a legal person for each of the first five days of delay, and to a fine of \$200 to \$400 in the case of an individual and \$400 to \$800 in the case of a legal person for each additional day of delay.

“21.14. A contractor who, in the context of performing a contract with a public body or a body described in section 7, enters into a subcontract with an ineligible contractor commits an offence and is liable to a fine of \$1,000 to \$10,000 in the case of an individual and \$2,000 to \$20,000 in the case of a legal person.

“21.15. A contractor who may have been mistakenly named in the register or in respect of whom inaccurate information is recorded in the register may ask the Chair of the Conseil du trésor to make the necessary rectifications in the register.

The Chair verifies the accuracy of the entry in the register by contacting the body that provided the information, and takes any appropriate action.

“21.16. The Chair of the Conseil du trésor may, on the Chair’s own initiative or following a request, remove any unlawful entry from the register.”

50. The heading of Chapter VI of the Act is replaced by the following:

“ACCOUNTABILITY REPORTING

“DIVISION I

“INFORMATION TO BE PUBLISHED”.

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

“DIVISION II

“REPORT BY THE CHAIR OF THE CONSEIL DU TRÉSOR

“22.1. The Chair of the Conseil du trésor must submit a report to the Government on the carrying out of this Act, at the latest on 13 June 2014 and every five years thereafter.

The Minister of Health and Social Services and the Minister of Education, Recreation and Sports provide to the Chair of the Conseil du trésor, at the time determined by the Conseil du trésor, the accountability reporting information considered necessary for the production of that report.

The report is tabled in the National Assembly within 30 days after it is submitted to the Government or, if the Assembly is not sitting, within 30 days of resumption.”

52. Section 23 of the Act is amended

(1) by adding the following subparagraphs after subparagraph 7 of the first paragraph:

“(8) determine the offences under a federal or a Québec law or under a regulation under such a law in respect of which a conviction entails ineligibility for public contracts;

“(9) establish, for each of the offences determined pursuant to subparagraph 8, the period of ineligibility for public contracts;

“(10) designate the public bodies and the bodies described in section 7 that must provide the information referred to in section 21.7 to the Chair of the Conseil du trésor and determine the cases, conditions and manner in which the information must be communicated;

“(11) determine the other information that must be recorded in the register of enterprises ineligible for public contracts;

“(12) establish oversight and monitoring measures for contractors to be applied by the persons accredited by the Chair of the Conseil du trésor and determine the cases, other than those specified in this Act, conditions, period and manner – including the sanctions for non-compliance – in which these measures apply to a contractor, who must in all cases assume the expenses;

“(13) establish the procedure and conditions for the issue of accreditation to persons responsible for the application of the oversight and monitoring measures under subparagraph 12, and fix the conditions for the renewal, suspension or cancellation of accreditation and the related fees.”;

(2) by inserting “or by bodies described in section 7” after “section 4” in subparagraph 1 of the second paragraph.

53. Section 25 of the Act is amended

(1) by inserting “or a body described in section 7” after “public body” in the first paragraph;

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

“The minister responsible for a public body or a body described in section 7 may authorize the body to enter into a contract on conditions different from those applicable to it under a regulation under this Act, and determine the conditions for such a contract.”

54. The Act is amended by inserting the following after section 27:

“CHAPTER VIII.1

“AUDITS

“27.1. The Chair of the Conseil du trésor is competent to conduct an audit to determine if the awarding of contracts by a body within the meaning

of this Act and its enforcement of the management policies relating to those contracts are consistent with the rules prescribed under this Act.

The Chair of the Conseil du trésor may designate a person in writing to conduct the audit.

“27.2. The audit referred to in section 27.1 consists, to the extent considered appropriate by the Chair of the Conseil du trésor, in assessing compliance of the body’s contractual activities with applicable laws, regulations, policies and directives.

“27.3. At the request of the Chair of the Conseil du trésor, a body being audited under this chapter must send or otherwise make available to the Chair all documents and information the Chair considers necessary to conduct the audit.

“27.4. The Chair of the Conseil du trésor provides an opinion on the audit and makes any appropriate recommendations to the Conseil du trésor.”

ACT RESPECTING LABOUR STANDARDS

55. Section 3.1 of the Act respecting labour standards (R.S.Q., chapter N-1.1) is amended by adding the following paragraph at the end:

“Subparagraph 7 of the first paragraph of section 122 and, where they relate to a recourse under that subparagraph, the other sections of Division II of Chapter V also apply to all employees and to all employers.”

56. Section 122 of the Act is amended by adding the following subparagraph after subparagraph 6 of the first paragraph:

“(7) on the ground of a disclosure by an employee of a wrongdoing within the meaning of the Anti-Corruption Act (2011, chapter 17) or on the ground of an employee’s cooperation in an audit or an investigation regarding such a wrongdoing.”

57. Section 140 of the Act is amended by adding “except subparagraph 7 of the first paragraph of section 122” at the end of paragraph 6.

POLICE ACT

58. Section 126 of the Police Act (R.S.Q., chapter P-13.1) is amended

(1) by inserting “of section 14 of the Anti-Corruption Act (2011, chapter 17) and” after “peace officers within the meaning” in the first paragraph;

(2) by replacing “highway controllers” in the first paragraph by “them”;

(3) by inserting “to the Anti-Corruption Commissioner,” after “in the same manner” in the third paragraph.

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

59. Section 4 of the Act respecting labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20) is amended by inserting “, cooperate in efforts to prevent and to fight corruption to the extent required by law” after “of this Act” in the last paragraph.

60. The Act is amended by inserting the following after section 15:

“§3. — *Independent audit team*

“**15.1.** An independent audit team is set up within the Commission.

“**15.2.** The independent team is in charge of conducting audits in the construction industry under the coordination of the Associate Commissioner for Audits appointed under section 8 of the Anti-Corruption Act (2011, chapter 17).

“**15.3.** The members of the Commission’s personnel assigned to the independent team exercise their functions as such on an exclusive basis. They may exercise the powers conferred by sections 7, 7.1 and 7.3, subparagraphs *e* and *f* of the first paragraph of section 81 and section 81.0.1.

“**15.4.** The independent team is under the administration of the chairman of the Commission, in the chairman’s capacity as chief executive officer of the Commission. The chairman of the Commission may however delegate all or part of that function to a member of the Commission’s personnel.

The chairman of the Commission shall report on the administration of the independent team to the Anti-Corruption Commissioner only.

“**15.5.** The Minister of Public Security, the Minister of Labour, the Anti-Corruption Commissioner and the Commission shall enter into an operating agreement with respect to the independent team. This agreement must include measures to ensure that the independent team’s activities are kept confidential from the Commission including its board of directors, and measures defining how members of the Commission’s personnel who are not assigned to the independent team are to cooperate with it.

“**15.6.** The expenses related to the activities of the independent team, including the salaries, allowances, indemnities and employee benefits of the personnel assigned to it, are charged against the appropriations granted to the Anti-Corruption Commissioner, in the manner determined in the agreement referred to in section 15.5.

“15.7. For the purposes of a prescriptive period which, pursuant to this Act, starts to run on the day the Commission becomes aware of a fact, the Commission is presumed not to be aware of a fact that is known to a member of the independent team, unless the Commission has been informed of the fact by the Associate Commissioner for Audits appointed under section 8 of the Anti-Corruption Act (2011, chapter 17).”

61. Section 85 of the Act is replaced by the following section:

“85. The employees of the Commission authorized to exercise powers under sections 7, 7.1 and 7.3, subparagraphs *e* and *f* of the first paragraph of section 81 and section 81.0.1 shall constitute a bargaining unit for the purposes of certification granted under the Labour Code (chapter C-27).

The association certified to represent the employees referred to in the first paragraph may not be affiliated with a representative association or an organization to which such an association is affiliated, nor enter into a service agreement with such an association or organization.”

62. The Act is amended by inserting the following section after section 85:

“85.0.1. To be authorized to exercise a power referred to in section 85, an employee of the Commission must

(1) be of good moral character; and

(2) not have been convicted anywhere of an offence for an act or omission that is either an offence under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or an offence, referred to in section 183 of that Code, under one of the Acts listed in that section and that is related to the employment.”

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

63. The Act respecting public transit authorities (R.S.Q., chapter S-30.01) is amended by inserting the following section after section 108.1:

“108.1.1. Division I of Chapter V.1 of the Act respecting contracting by public bodies (chapter C-65.1) applies with the necessary modifications to any contract awarded by a transit authority for the performance of work or the supply of insurance, equipment, materials or services.

For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts, and every transit authority is deemed to be a public body and the Minister of Municipal Affairs, Regions and Land Occupancy is, in respect of those contracts, the minister responsible referred to in either of sections 21.3 and 21.5 of that Act.”

64. Section 108.2 of the Act is amended by replacing “108.1” in the first paragraph by “108.1.1”.

CODE OF ETHICS OF QUÉBEC POLICE OFFICERS

65. Section 1 of the Code of ethics of Québec police officers (R.R.Q., chapter P-13.1, r. 1) is amended

(1) by inserting “the Anti-Corruption Commissioner,” after “applies to” in the second paragraph;

(2) by inserting “of section 14 of the Anti-Corruption Act (2011, chapter 17) and” after “every peace officer within the meaning” in the second paragraph.

CHAPTER V

TRANSITIONAL AND FINAL PROVISIONS

66. Despite section 5, the Anti-Corruption Commissioner who is in office on 12 June 2011 becomes, on the same conditions and for the remainder of the term of office, the Commissioner appointed under this Act.

67. An audit team or an investigation unit designated by Order in Council 114-2011 (2011, G.O. 2, 956, in French only) constitutes a team or unit designated by the Government within the meaning of this Act.

68. Subject to the rights provided for under the Labour Code (R.S.Q., chapter C-27), the certified association representing all employees of the Commission de la construction du Québec on 31 August 2011 continues to represent all employees of the Commission who are not referred to in section 85 of the Act respecting labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20) as it reads on 1 September 2011.

The collective agreement applicable on 31 August 2011 continues to apply to those employees until it is replaced.

69. Despite the coming into force of section 61, the certified association representing all employees of the Commission de la construction du Québec on 31 August 2011 also represents all employees of the Commission who are referred to in section 85 of the Act respecting labour relations, vocational training and workforce management in the construction industry as it reads on 1 September 2011, except for the purpose of entering into a collective agreement.

The association ceases to represent employees who are not referred to in that section 85 as soon as another association is certified under the Labour Code to represent the employees or, failing that, on 1 March 2012.

70. The collective agreement applicable to all employees of the Commission de la construction du Québec on 31 August 2011 continues to apply to the employees who are referred to in section 85 of the Act respecting labour relations, vocational training and workforce management in the construction industry as it reads on 1 September 2011, until it is replaced by a collective agreement between the employer and the association newly certified to represent those employees.

If no association has been certified to represent those employees on 1 March 2012, the collective agreement ceases to apply to those employees even if it has not been replaced.

71. The association certified to represent the employees referred to in section 85 of the Act respecting labour relations, vocational training and workforce management in the construction industry as it reads on 1 September 2011 succeeds, where applicable, to the rights and obligations of the certified association representing those employees on 31 August 2011.

The first paragraph does not apply to rights and obligations toward an organization with which the association whose rights and obligations are succeeded to is affiliated.

The assets of the association whose rights and obligations are succeeded to are transferred, in proportion to the number of employees it no longer represents, to the successor association.

72. The Commission des relations du travail may, on a motion, resolve any difficulty arising from the application of any of sections 68 to 71, including one that may arise from the rule set out in the third paragraph of section 71.

The provisions of the Labour Code that pertain to the Commission des relations du travail and its commissioners and to their decisions and the exercise of their powers apply, with the necessary modifications.

73. The Minister of Public Security is responsible for the administration of this Act.

74. This Act comes into force on 13 June 2011, except

(1) sections 25 to 35, 37, 38, 42, 54 to 57, 59 to 62 and 68 to 72, which come into force on 1 September 2011, unless the Government sets an earlier date or earlier dates for the coming into force of these provisions; and

(2) sections 41, 43 to 47, 49, 63 and 64, which come into force on the date or dates to be set by the Government, which may not be later than 1 June 2012.

SCHEDULE I
(Section 7)

OATH OF OFFICE

I, (*name*), declare under oath that I will fulfill my duties as Anti-Corruption Commissioner with honesty and justice and in conformity with the Code of ethics of Québec police officers and that I will not accept any sum of money or benefit of any kind for what I do or may do in the discharge of the duties of my office, other than what is allowed me by law.

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 discharge of my duties.

SCHEDULE II
(*Section 8*)

OATH OF OFFICE

I, (*name*), declare under oath that I will fulfill my duties as Associate Commissioner for Audits with honesty and justice and that I will not accept any sum of money or benefit of any kind for what I do or may do in the discharge of the duties of my office, other than what is allowed me by law.

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 discharge of my duties.

2011, chapter 18

**AN ACT RESPECTING MAINLY THE IMPLEMENTATION
OF CERTAIN PROVISIONS OF THE BUDGET SPEECH
OF 17 MARCH 2011 AND THE ENACTMENT OF THE ACT
TO ESTABLISH THE NORTHERN PLAN FUND**

Bill 10

Introduced by Mr. Raymond Bachand, Minister of Finance

Introduced 11 May 2011

Passed in principle 24 May 2011

Passed 8 June 2011

Assented to 13 June 2011

Coming into force: 13 June 2011, except

(1) section 316, which comes into force on 1 July 2011;

(2) sections 1, 4, 5 and 64 to 68, which come into force on 1 January 2012;

(3) sections 11 to 14, 16, 22, 23 and 27, paragraph 3 of section 29, paragraph 1 of section 30, sections 31 and 32, sections 84 to 86 and sections 89 to 315, except paragraph 2 of section 195 and paragraphs 2 and 4 of section 261, which come into force on 1 April 2012;

(4) section 9, which comes into force on 1 January 2013;

**(5) sections 2, 3, 6 to 8 and 10, which come into force on 1 January 2014;
and**

(6) sections 60 to 63 and section 317, except as concerns the replacement of the Tariff of fees respecting land registration (R.R.Q., chapter B-9, r. 1) by Schedule I to the Act respecting registry offices (R.S.Q., chapter B-9), which come into force on the date or dates to be set by the Government

– 2011-08-29: ss. 60-63, 317 (except as concerns the replacement of the Tariff of fees respecting land registration (R.R.Q., chapter B-9, r. 1) by Schedule I to the Act respecting registry offices (R.S.Q., chapter B-9))
O. C. 828-2011
G.O., 2011, Part 2, p. 2485

Legislation amended:

Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)

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

(Cont'd on next page)

Legislation amended: (Cont'd)

Tax Administration Act (R.S.Q., chapter A-6.002)
Act respecting the Agence du revenu du Québec (R.S.Q., chapter A-7.003)
Act respecting assistance for victims of crime (R.S.Q., chapter A-13.2)
Act respecting legal aid and the provision of certain other legal services (R.S.Q., chapter A-14)
Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2)
Building Act (R.S.Q., chapter B-1.1)
Act respecting registry offices (R.S.Q., chapter B-9)
Act to affirm the collective nature of water resources and provide for increased water resource protection (R.S.Q., chapter C-6.2)
Act respecting international financial centres (R.S.Q., chapter C-8.3)
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)
Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01)
Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02)
Act respecting contracting by public bodies (R.S.Q., chapter C-65.1)
Act respecting financial services cooperatives (R.S.Q., chapter C-67.3)
Act to establish a caregiver support fund (R.S.Q., chapter F-3.2.1.1)
Act to establish the Fund for the promotion of a healthy lifestyle (R.S.Q., chapter F-4.0021)
Act to establish an early childhood development fund (R.S.Q., chapter F-4.0022)
Act to establish the Sports and Physical Activity Development Fund (R.S.Q., chapter F-4.003)
Forest Act (R.S.Q., chapter F-4.1)
Tobacco Tax Act (R.S.Q., chapter I-2)
Act respecting the Institut de la statistique du Québec (R.S.Q., chapter I-13.011)
Act respecting Investissement Québec (R.S.Q., chapter I-16.0.1)
Act respecting administrative justice (R.S.Q., chapter J-3)
Act respecting lotteries, publicity contests and amusement machines (R.S.Q., chapter L-6)
Act to combat poverty and social exclusion (R.S.Q., chapter L-7)
Act respecting the Ministère de l'Éducation, du Loisir et du Sport (R.S.Q., chapter M-15)
Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (R.S.Q., chapter M-15.001)
Act respecting the Ministère de la Culture et des Communications (R.S.Q., chapter M-17.1)
Act respecting the Ministère de la Justice (R.S.Q., chapter M-19)
Act respecting the Ministère de la Santé et des Services sociaux (R.S.Q., chapter M-19.2)
Act respecting the Ministère de la Sécurité publique (R.S.Q., chapter M-19.3)
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 Finances (R.S.Q., chapter M-24.01)
Act respecting the Ministère des Relations internationales (R.S.Q., chapter M-25.1.1)
Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2)
Act respecting the Ministère des Transports (R.S.Q., chapter M-28)
Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30)
Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (R.S.Q., chapter M-30.001)
Act respecting the Ministère du Tourisme (R.S.Q., chapter M-31.2)
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)
Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001)
Environment Quality Act (R.S.Q., chapter Q-2)
Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1)
Act to promote the reform of the cadastre in Québec (R.S.Q., chapter R-3.1)
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 Québec Pension Plan (R.S.Q., chapter R-9)
Act respecting labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20)

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Legislation amended: (Cont'd)

Act respecting the Société des alcools du Québec (R.S.Q., chapter S-13)
Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1)
Act respecting the Société québécoise d'information juridique (R.S.Q., chapter S-20)
Act respecting public transit authorities (R.S.Q., chapter S-30.01)
Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)
Fuel Tax Act (R.S.Q., chapter T-1)
Transport Act (R.S.Q., chapter T-12)
Securities Act (R.S.Q., chapter V-1.1)
Act respecting off-highway vehicles (R.S.Q., chapter V-1.2)
Act respecting assistance and compensation for victims of crime (1993, chapter 54)
Act to amend various legislative provisions relating to alcoholic beverages and video lottery machines (1994, chapter 26)
Act to establish a disaster assistance fund for certain areas affected by the torrential rains of 19 and 20 July 1996 (1996, chapter 45)
Act to establish a fund in respect of the ice storm of 5 to 9 January 1998 (1998, chapter 9)
Act respecting the boundaries of the waters in the domain of the State and the protection of wetlands along part of the Richelieu River (2009, chapter 31)
Act concerning Parc national du Mont-Orford (2010, chapter 9)
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)
Act to ensure the continuity of the provision of legal services within the Government and certain public bodies (2011, chapter 2)
Act to abolish the Ministère des Services gouvernementaux and to implement the Government's 2010-2014 Action Plan to Reduce and Control Expenditures by abolishing or restructuring certain bodies and certain funds (2011, chapter 16)

Legislation repealed:

Act to establish the special local activities financing fund (R.S.Q., chapter F-4.01)

Legislation enacted:

Act to establish the Northern Plan Fund (2011, chapter 18, Schedule I)

Regulation amended:

Regulation respecting the application of the Act respecting health services and social services for Cree Native persons (R.R.Q., chapter S-5, r. 1)

Explanatory notes

This Act first introduces amendments to a number of legislative provisions in order to implement certain provisions of the Budget Speech of 17 March 2011. In particular,

(1) the Act respecting the Québec Pension Plan is amended in order to increase the rate of contribution for the years 2012 to 2017, to introduce a mechanism to increase that rate for subsequent years according to the increase in an amortization payment rate identified in the Act, and to amend the manner, set out in the Act, in which the basic monthly amount of the retirement pension is adjusted;

(2) the Financial Administration Act and, consequentially, various legislative provisions concerning special funds, are amended to ensure, among other things, that the expenditures and investments of the funds are subject to parliamentary oversight;

(3) the Act respecting the Ministère de l'Éducation, du Loisir et du Sport is amended to establish the University Excellence and Performance Fund;

(Cont'd on next page)

Explanatory notes (Cont'd)

(4) the Act to establish the Sports and Physical Activity Development Fund is amended to increase the sums credited annually to the Fund;

(5) the Act to reduce the debt and establish the Generations Fund is amended to specify the share of the costs, fees, duties, rentals, and mining, petroleum and gas royalties prescribed or provided for by the Mining Duties Act or the Mining Act that will be credited to the Fund as of the fiscal year 2014-2015;

(6) the Act respecting the Agence du revenu du Québec is amended in order, among other things, to specify how the sums in the Tax Administration Fund are to be allocated;

(7) the Act respecting contracting by public bodies, the Tax Administration Act, the Building Act, the Cities and Towns Act, and other Acts concerning municipal affairs are amended in order, among other things, to provide that the Government determine the documents that may be required of certain contractors and subcontractors with respect to contracts entered into by public bodies and municipalities;

(8) the Tobacco Tax Act and the Act respecting labour relations, vocational training and workforce management in the construction industry are amended in order, among other things, to increase some of the fines prescribed in those Acts; and

(9) the Regulation respecting the application of the Act respecting health services and social services for Cree Native persons is amended to set at \$650 the maximum deduction for disbursements made to terminate the lease of an adult 65 years of age or older admitted permanently to a hospital centre for long-term care.

Second, the Act to establish the Northern Plan Fund is enacted. A special fund dedicated to providing financial assistance for measures and strategic infrastructure promoting the development of the area covered by the Northern Plan and to financing the protection of the area and social measures aimed, in particular, at meeting the needs of the populations living in that area is created. The Fund is also dedicated to financing the mandates given to Investissement Québec for the purpose of promoting the economic development of the area covered by the Northern Plan. The Act also specifies the sums to be credited to the Fund, as well as the sums that may be debited from it by the Minister of Finance or other ministers designated by the Government.

Third, the following Acts are amended:

(1) the Act respecting registry offices and the Act respecting lotteries, publicity contests and amusement machines, in order to add schedules on tariffs of fees and duties;

(2) the Act respecting the Institut de la statistique du Québec, in order to allow the Minister of Finance to delegate the power to sign certain agreements for the purposes of the Act to the director general of the Institut;

(3) the Act respecting the Société des alcools du Québec, in order to enable the Société to acquire or establish subsidiaries, subject to authorization by the Government, and enable it to carry on its activities outside Québec;

(4) 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, in order to introduce provisions concerning the remuneration of senior executives and management personnel of government bodies, bodies of the Administration, state-owned enterprises, universities, and bodies in the education network and the health and social services network that are in conformity with those applicable to unionized personnel; and

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Explanatory notes (Cont'd)

(5) the Act to ensure the continuity of the provision of legal services within the Government and certain public bodies, in order to make a technical adjustment.

Lastly, consequential amendments are made to a number of Acts and transitional provisions are introduced, both in this Act and the Act to establish the Northern Plan Fund it enacts.



Chapter 18

AN ACT RESPECTING MAINLY THE IMPLEMENTATION OF CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 17 MARCH 2011 AND THE ENACTMENT OF THE ACT TO ESTABLISH THE NORTHERN PLAN FUND

[Assented to 13 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

AMENDMENTS TO THE QUÉBEC PENSION PLAN

DIVISION I

ACT RESPECTING THE QUÉBEC PENSION PLAN

I. Section 44.1 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended

(1) by replacing “the year 2003 and subsequent years” at the end of the second paragraph by “the years 2003 to 2011”;

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

“The rate of contribution for the year 2012 and each subsequent year until 2017 is equal to the rate obtained by adding 0.15% to the rate of contribution for the preceding year. However, when, on 1 September of the preceding year, the most recent amortization payment rate published by the Board in the *Gazette officielle du Québec* is lower than the stated rate of contribution for the year, the Government may provide that the rate of contribution for the year remain the same as the rate for the preceding year or that the increase in the rate of contribution be less than 0.15%.

The rate of contribution for the year 2018 and each subsequent year remains the same as the rate for the preceding year unless, on 1 September of the preceding year, the most recent amortization payment rate published by the Board in the *Gazette officielle du Québec* exceeds the stated rate of contribution for the year by at least 0.1%; in that case, the rate of contribution for the year will be equal to the rate obtained by adding 0.1% to the rate of contribution of the preceding year. However, the Government may provide that the rate of contribution remain the same as the rate for the preceding year.

An order made under the third or fourth paragraph of this section must be published in the *Gazette officielle du Québec* not later than 15 September preceding the year to which it applies.”

2. Section 120.1 of the Act is amended

(1) by striking out “after 31 December 1983 but”;

(2) by replacing “adjusted in prescribed manner.” by “adjusted as follows:

(1) reduced, in the case of a pension that becomes payable after 31 December 2013, by 0.5%, to which is added an adjustment factor multiplied by the ratio between 25% of the average monthly pensionable earnings of the contributor, calculated as provided in sections 116.1 to 116.5, for the year in which the retirement pension becomes payable and the maximum monthly retirement pension for the year, calculated as provided in section 116.6, for each month of the period that falls between the date, prior to the contributor’s sixty-fifth birthday, on which the pension becomes payable and the date of the contributor’s sixty-fifth birthday; or

(2) increased by 0.7% in the case of a pension that becomes payable after 31 December 2013, for each month of the period that falls between the date of the contributor’s sixty-fifth birthday and the date, subsequent to the contributor’s sixty-fifth birthday, on which the pension becomes payable, up to a maximum of 60 months.

For the purposes of this section, the adjustment factor is 0.03% if the retirement pension becomes payable in 2014, 0.06% if it becomes payable in 2015 and 0.1% if it becomes payable in 2016 or in any subsequent year.”

3. Section 120.2 of the Act is amended by inserting the following paragraphs after the first paragraph:

“The basic monthly amount of the retirement pension that becomes payable to a contributor after 31 December 2013 is reduced by 0.5%, to which is added an adjustment factor multiplied by the ratio between 25% of the average monthly pensionable earnings of the contributor, calculated as provided in sections 116.1 to 116.5, for the year in which the retirement pension becomes payable and the maximum monthly retirement pension for the year, calculated as provided in section 116.6, for each month for which the contributor received, between the age of 60 and 65, a disability pension under this Act or a similar plan.

For the purposes of this section, the adjustment factor is 0.03% if the retirement pension becomes payable in 2014, 0.06% if it becomes payable in 2015 and 0.1% if it becomes payable in 2016 or in any subsequent year.”

4. Section 216 of the Act is amended

(1) by inserting “, for a projection period of at least 50 years,” after “shall cause to be prepared an actuarial valuation” in the first sentence of the first paragraph;

(2) by replacing “20” in the second sentence of the first paragraph by “40”;

(3) by inserting the following paragraphs after the first paragraph:

“The report must also state the amortization payment rate. This rate is equal to the rate of contribution that satisfies the following conditions:

(a) from the third year of the minimum projection period, it is the lowest constant rate possible during that period; and

(b) it makes the ratio between the reserve at the end of one year and the expenses of the following year, calculated for the last year of the minimum projection period, at least equal to the ratio calculated for the twentieth year preceding the end of the minimum projection period.

However, for the purposes of subparagraph *a* of the second paragraph, when the third year of the minimum projection period is before the year 2018, it is presumed to be the year 2018.

If the result of the calculation of the amortization payment rate has more than two decimals, it is rounded off to the second, which is rounded up if the third decimal is greater than 4.”

5. The Act is amended by inserting the following section after section 217:

“**217.1.** The Board shall publish in the *Gazette officielle du Québec*, before 1 July each year, the amortization payment rate included in the report made following the most recent actuarial valuation prepared under section 216 or 217.”

DIVISION II

SPECIAL TRANSITIONAL PROVISIONS

6. The retirement pension payable after 31 December 2013 to a contributor who is at least 60 years of age on 1 January 2014 is established in accordance with sections 120.1 and 120.2 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) as they read on 31 December 2013. However, section 120.1 of that Act, as amended by section 2, applies to the contributor if the contributor’s retirement pension becomes payable to the contributor after the contributor’s sixty-fifth birthday.

7. For the purpose of computing the basic monthly amount of the surviving spouse's pension in accordance with section 136 of the Act respecting the Québec Pension Plan, the maximum monthly retirement pension payable after 31 December 2013 to a contributor who is at least 60 years of age on 1 January 2014 is adjusted as provided for in sections 120.1 and 120.2 of that Act as they read on 31 December 2013.

However, section 120.1 of that Act, as amended by section 2, applies to the contributor if the contributor's retirement pension becomes payable after the contributor's sixty-fifth birthday.

8. For the purpose of computing the basic monthly amount of the surviving spouse's pension in accordance with section 136 of the Act respecting the Québec Pension Plan, the maximum monthly retirement pension of a contributor who is under 60 years of age on 1 January 2014 and whose retirement pension becomes payable before the contributor's sixty-fifth birthday is adjusted as provided for in sections 120.1 and 120.2 of that Act, as amended by sections 2 and 3, taking into account that the ratio by which the adjustment factor is multiplied is equal to 1.

9. The monthly amount of the retirement pension of a contributor who is 65 years of age or over whose pension becomes payable after 31 December 2012 but before 1 January 2014 is equal to the basic monthly amount of the retirement pension increased by 0.7% for each month of the period that falls between the date of the contributor's sixty-fifth birthday and the date, subsequent to the contributor's sixty-fifth birthday, on which the pension becomes payable to the contributor, up to a maximum of 60 months.

For the purpose of computing the basic monthly amount of the pension of a surviving spouse who is 65 years of age or over, the adjustment provided for in the first paragraph replaces, for the purposes of the definition of "c" in section 136 and of section 137 of the Act respecting the Québec Pension Plan, the adjustment provided for in section 120.1 of that Act.

10. The provisions of the Act respecting the Québec Pension Plan related to retirement pensions, as they read on 31 December 2013, continue to apply to the retirement pension if the date on which the pension becomes payable is prior to 1 January 2014 and taking into account, as applicable, for contributors who are 65 years of age or over, the adjustment to the retirement pension under the first paragraph of section 9.

CHAPTER II**AMENDMENTS TO THE FINANCIAL ADMINISTRATION ACT
CONCERNING THE CONSOLIDATED REVENUE FUND, SPECIAL
FUNDS AND FINANCING**

11. Section 5 of the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by adding the following paragraph at the end:

“The Consolidated Revenue Fund comprises a general fund and special funds.”

12. The Act is amended by inserting the following sections after section 5:

5.1. A special fund is a fund established by an Act to provide for certain financial commitments of a minister, a budget-funded body or a body other than a budget-funded body exercising an adjudicative function.

The following funds are also special funds:

(1) the Tax Administration Fund, established by section 56 of the Act respecting the Agence du revenu du Québec (chapter A-7.003);

(2) the Financing Fund established by section 24 of the Act respecting the Ministère des Finances (chapter M-24.01); and

(3) the Generations Fund established by section 2 of the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1).

5.2. Except as otherwise provided by law, a sum taken out of the Consolidated Revenue Fund is debited from the general fund; a sum paid into the Consolidated Revenue Fund is credited to the general fund.

5.3. Transferring a sum credited to the general fund to a special fund requires an appropriation to that end, unless the transfer is otherwise authorized by law.

Transferring a sum credited to one special fund to another special fund or to the general fund must be authorized by law.

5.4. Despite section 5, if money credited to a special fund must, by law, be deposited in trust with the minister or body responsible for the fund, that money does not form part of the Consolidated Revenue Fund.”

13. Section 9 of the Act is amended by adding the following paragraph at the end:

“All charges, expenses and costs attributable to the management of a fund comprised in the Consolidated Revenue Fund and the collection of money credited to that fund are debited from it.”

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

“**10.1.** In the event of a deficiency in the general fund, the money required for the following purposes may be debited from the special funds comprised in the Consolidated Revenue Fund:

(1) repayment of the loans and other debts that constitute a charge against the Consolidated Revenue Fund under section 10;

(2) execution of a guarantee given by the Government, under a legislative provision providing that the money required for execution is to be taken out of the Consolidated Revenue Fund; and

(3) execution of a judgment against the State that has become *res judicata*.”

15. Section 15 of the Act is amended by adding the following paragraphs at the end:

“The Minister may, in addition, deposit with the Caisse de dépôt et placement du Québec any part of the money credited to a special fund that is not required for its operation.

The Caisse de dépôt et placement du Québec shall administer deposits under the second paragraph in accordance with the investment policy determined by the Minister.”

16. Section 16 of the Act is amended by replacing the third paragraph by the following paragraph:

“The Minister may effect a transfer between any of the funds comprised in the Consolidated Revenue Fund for the purposes of a transaction listed in the first paragraph.”

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

“**16.1.** Incidentally to a transaction effected under the first paragraph of section 16, the Minister may, where the Minister deems it advisable, encumber with a movable hypothec with delivery any security or security entitlement within the meaning of the Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002) that the Minister holds.”

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

“The hypothec referred to in section 16.1 may be granted by the person authorized by the Minister to conclude and sign the transaction it secures.”

19. Section 18 of the Act is amended by adding the following paragraph at the end:

“The same applies for a payment resulting from the exercise of hypothecary rights on a security or a security entitlement encumbered with a hypothec under section 16.1.”

20. Section 19 of the Act is amended

(1) by inserting “or a hypothec granted under section 16.1” after “under section 16” in the first paragraph;

(2) by inserting “or granted” after “was effected” in the first paragraph;

(3) by replacing “the transactions” in the third paragraph by “such a transaction or hypothec”.

21. Section 26 of the Act is amended by inserting “an electronic transfer made or” after “by means of” in the first paragraph.

22. Section 34 of the Act is amended by replacing “consolidated revenue fund or, where applicable, into a special fund” by “Consolidated Revenue Fund”.

23. Chapter V of the Act is replaced by the following chapter:

“CHAPTER V

“PROVISIONS APPLICABLE TO ALL SPECIAL FUNDS

“46. Chapter IV of the Public Administration Act (chapter A-6.01), except sections 44, 51, 52 and 57, does not apply to a department or a budget-funded body with regard to expenditures or investments for which money is debited from a special fund.

“47. The Minister of Finance shall submit a special funds budget to the Government for each fiscal year, jointly with the Chair of the Conseil du trésor.

For each special fund, the budget must include separate estimates of

(1) the revenue of the fund;

- (2) the money borrowed or advanced under section 53 or 54 for the purposes of the fund;
- (3) the expenditures of the fund;
- (4) the investments of the fund; and
- (5) the fund's accrued surplus or deficit.

The estimates for a special fund are prepared jointly by the minister or body responsible for it, the Minister of Finance and the Chair of the Conseil du trésor.

“48. The expenditure and investment estimates in the special funds budget must be submitted to Parliament for approval. The budget is attached to the estimates tabled in the National Assembly in accordance with section 45 of the Public Administration Act (chapter A-6.01).

The estimates for the special funds are examined by the National Assembly within the framework of the examination of the appropriations.

An Appropriation Act may approve the expenditure and investment estimates for the special funds.

“49. Once the expenditure and investment estimates for a special fund have been approved, the minister or body responsible for the fund is authorized to take the money credited to it out of the Consolidated Revenue Fund, for the purposes of the fund.

“50. An authorization under section 49 to take money out of the Consolidated Revenue Fund is valid only for the fiscal year to which the expenditure and investment estimates for a special fund, approved by Parliament, pertain.

“51. The minister or body responsible for the special fund shall keep the books of account of the special fund and record the financial commitments for which sums are debited from it; such accounts and records are separate from any other account or record. That minister or body shall also ensure that such commitments and the payments arising from them do not exceed and are consistent with the available balances.

“52. The amount by which a special fund's expenditures and investments for a fiscal year exceed its approved expenditures and investments for the fiscal year is submitted to Parliament for approval for the fiscal year following that in which the excess amount was recorded.

A special fund's excess expenditures are presented in the special funds budget in addition to the expenditures entered for the fund. The same applies for a special fund's excess investments.

“53. The minister or body responsible for a special fund may borrow from the Minister of Finance money credited to the Financing Fund established under the Act respecting the Ministère des Finances (chapter M-24.01).

An amount transferred to a fund by means of such a loan is repayable out of that fund.

The Minister of Finance is authorized to transfer the amount of a loan between funds.

“54. The Minister of Finance may, with the authorization of the Government and on the conditions it determines, advance to a special fund money credited to the general fund.

Conversely, the Minister may advance to the general fund, on the conditions the Minister determines, any money credited to a special fund that is not required for its operation.

An advance made to a fund is repayable out of that fund.

The Minister is authorized to transfer the amount of an advance between funds.

“55. The remuneration and expenditures pertaining to the employee benefits and other conditions of employment of the persons assigned, in accordance with the Public Service Act (chapter F-3.1.1), to activities related to a special fund may be debited from that fund.

“56. The Government shall determine the nature of the activities or property financed by a special fund and the nature of the costs that may be debited from it; the Conseil du trésor shall determine the manner in which the fund is to be managed.”

24. The Act is amended by inserting the following sections after section 63:

“63.1. The bonds and other debt securities issued under this division may be certificated or uncertificated securities.

“63.2. The Government may determine that the certificated bonds and other debt securities issued under this division become uncertificated securities, in the manner it specifies.”

25. Section 64 of the Act is replaced by the following section:

“64. The Minister may, by order, create a sinking fund to provide for the repayment of any borrowing effected under this division. The Minister shall determine the terms of repayment whenever they are not otherwise provided for.

With the authorization of the Government, the Minister may take out of the Consolidated Revenue Fund any money the Minister pays into a sinking fund.

Whenever a borrowing for which a sinking fund has been created is redeemed before maturity or renewed or paid off at maturity, the Minister may, by order, transfer that sinking fund or any part of it and apply it to another borrowing effected under this division, or pay the money making up that sinking fund into any other sinking fund already created for such a borrowing.

An order made under this section takes effect on the date on which it is made, or on any later date specified in the order. An order made under the third paragraph is published in the *Gazette officielle du Québec*.”

26. Section 67 of the Act is amended by replacing “bonds or other debt securities which” in paragraph 2 by “certificates evidencing the existence of bonds or other debt securities if the certificates”.

27. Section 86 of the Act is amended

(1) by striking out “established in the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1)” in paragraph 1.1;

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

“(2.1) information on the revenue, expenditures and investments of special funds;”;

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

“(4.1) a report of the excess of the expenditures and investments of each special fund entered in the accounts for a fiscal year over the expenditures and investments approved for that fund for the fiscal year; and”.

CHAPTER III

UNIVERSITY EXCELLENCE AND PERFORMANCE FUND

28. Section 13.1 of the Act respecting the Ministère de l'Éducation, du Loisir et du Sport (R.S.Q., chapter M-15) is replaced by the following section:

“13.1. A fund to be known as the University Excellence and Performance Fund is established within the department.

The purpose of the Fund is to finance the educational institutions at the university level listed in section 1 of the Act respecting educational institutions at the university level (chapter E-14.1).

More particularly, the Fund is dedicated to

(1) paying to each institution financial assistance determined annually according to the gifts and legacies paid into it, the growth of those gifts and legacies, and the number of students registered at the institution;

(2) financing the institutions according to, for each one, first, their success in achieving objectives of paying off their accumulated deficits, and second, their success in improving the quality of teaching and student services; and

(3) supporting excellence in research.”

29. Section 13.3 of the Act is amended

(1) by replacing the introductory clause by the following:

“**13.3.** The following are credited to the Fund:”;

(2) by striking out paragraph 1;

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

“(2) the sums transferred to the Fund by the Minister of Finance under section 54 of the Financial Administration Act (chapter A-6.001);”;

(4) by replacing “paid” in paragraph 3 by “transferred to the Fund”;

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

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

“(5) the revenue generated by the sums credited to the Fund.”

CHAPTER IV

AMENDMENTS TO THREE SPECIAL FUNDS

SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

30. Section 5 of the Act to establish the Sports and Physical Activity Development Fund (R.S.Q., chapter F-4.003) is amended

(1) by replacing “pays into the Fund” by “transfers to the Fund, out of the sums credited to the general fund.”;

(2) by replacing “\$49,000,000” by “\$52,000,000”.

GENERATIONS FUND

31. Section 3 of the Act to reduce the debt and establish the Generations Fund (R.S.Q., chapter R-2.2.0.1), amended by section 54 of chapter 20 of the statutes of 2010, is again amended

(1) in the first paragraph,

(a) by replacing the introductory clause by the following:

“**3.** The following are credited to the Fund:”;

(b) by replacing “paid into” in subparagraph 3 by “credited to”;

(c) by replacing “paid into it under sections 4 and 4.1” in subparagraph 5.1 by “transferred to the Fund under sections 4, 4.1 and 4.2”;

(d) by replacing “pays into” in subparagraph 6 by “credits to”;

(e) by replacing “making up” in subparagraph 7 by “credited to”;

(2) by replacing “paid into” in the third paragraph by “credited to”.

32. The Act is amended by inserting the following section after section 4.1:

“**4.2.** The Minister shall transfer to the Fund for each fiscal year from the year 2014-2015, out of the sums credited to the general fund, an amount corresponding to one quarter of the amount by which the total of the costs, fees, duties, rentals, and mining, petroleum and gas royalties prescribed or provided for by the Mining Duties Act (chapter D-15) or the Mining Act (chapter M-13.1) exceeds \$200,000,000.

That amount is determined after deducting the amount of the duties credited to the mining heritage component of the Natural Resources Fund under section 17.12.17 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2).”

TAX ADMINISTRATION FUND

33. Section 56 of the Act respecting the Agence du revenu du Québec (R.S.Q., chapter A-7.003) is amended by adding the following paragraph at the end:

“The Fund is also established in order to provide for the obligations of the Minister where they are not otherwise provided for.”

34. Section 57 of the Act is replaced by the following section:

“57. On the joint recommendation of the Minister and the Minister of Finance, the Agency transfers to the Fund, out of the sums credited to the general fund, part of the sums collected for the Minister under the Taxation Act (chapter I-3), to the extent, on the dates and in the manner determined by the Government.

The Agency also transfers to the Fund, out of the sums credited to the general fund, the part of the sums collected for the Minister under the Taxation Act that is equal to the interest referred to in section 29 of the Tax Administration Act (chapter A-6.002).”

35. Section 58 of the Act is amended

(1) by striking out “to the agency”;

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

“The first paragraph does not apply to the payment of the sums equal to the interest referred to in section 29 of the Tax Administration Act (chapter A-6.002).”

CHAPTER V

ACT TO ESTABLISH THE NORTHERN PLAN FUND

36. The Act to establish the Northern Plan Fund, the text of which appears in Schedule I, is enacted.

CHAPTER VI

FIGHT AGAINST UNDECLARED WORK AND TAX EVASION

TAX ADMINISTRATION ACT

37. Section 69.0.0.8 of the Tax Administration Act (R.S.Q., chapter A-6.002) is amended by replacing “b.2” by “b.3”.

38. Section 69.1 of the Act, amended by section 39 of chapter 17 of the statutes of 2011, is again amended by adding the following subparagraph at the end of the second paragraph:

“(z) the Régie du bâtiment du Québec, in respect of information relating to a plea of guilty or a conviction concerning an offence under any of sections 62 to 62.1, to the extent that the information is necessary for the purposes of any of sections 58, 60, 61 and 70 of the Building Act (chapter B-1.1).”

39. Section 71 of the Act is amended

(1) by replacing “of section 31.1.4, every body having the rights and privileges of a mandatary of the State and every municipal body” in the first paragraph by “of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)”;

(2) by striking out the third paragraph.

BUILDING ACT

40. Section 65.1 of the Building Act (R.S.Q., chapter B-1.1) is amended by replacing the second paragraph by the following paragraphs:

“The Board shall also indicate on the licence that it contains a restriction as regards the obtention of a public contract

(1) if the licence holder or, in the case of a partnership or a legal person, a person referred to in subparagraph 6 of the first paragraph of section 60 has been convicted, in the last five years, under section 45 of the Competition Act (R.S.C. 1985, c. C-34) or sentenced, in the last five years, to five or more years of imprisonment under section 462.31 of the Criminal Code (R.S.C. 1985, c. C-46) or section 5, 6 or 7 of the Controlled Drugs and Substances Act (S.C. 1996, c. 19); or

(2) if, within a five-year period, the licence holder or, in the case of a partnership, one of its members or, in the case of a legal person, one of its directors, has been convicted of at least three offences under the Tax Administration Act (chapter A-6.002) or a government regulation under the Cities and Towns Act (chapter C-19), the Municipal Code of Québec (chapter C-27.1), the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01), the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02), the Act respecting contracting by public bodies (chapter C-65.1) or the Act respecting public transit authorities (chapter S-30.01), and those offences relate to a document regarding conformity with certain Acts and regulations that the licence holder must hold under one of those regulations.

The Agence du revenu du Québec shall send the Board the information necessary for the purposes of subparagraph 2 of the second paragraph if the conditions described in that subparagraph are met.

A restriction under subparagraph 2 of the second paragraph lasts three years from the time of its entry in the register provided for in section 66.

Only one restriction may be entered on the register for each conviction for an offence referred to in subparagraph 2 of the second paragraph.”

CITIES AND TOWNS ACT

41. Section 573.3.1.1 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended

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

“573.3.1.1. In compliance with any applicable intergovernmental agreement on the opening of public procurement, the Government may make regulations to

(1) determine any authorization, condition or rule relating to the awarding of contracts, in addition to those set out or provided for in this Act, to which a contract is subject;

(2) determine the documents relating to compliance with certain Acts and regulations that a person interested in entering into a contract with a municipality or a subcontract related to such a contract must hold, and the cases, conditions and manner in or on which they are to be obtained, held and filed; and

(3) determine the regulatory provisions made under this section the violation of which constitutes an offence.”;

(2) by inserting “or municipalities” after “contracts” in the second paragraph;

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

“The regulation may apply to any contract entered into by a municipality, 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 Minister of Revenue is responsible for the administration and carrying out of the regulatory provisions made under subparagraphs 2 and 3 of the first paragraph if so provided in the regulation. To that end, the Tax Administration Act (chapter A-6.002) applies with the necessary modifications.

An employee of the Commission de la construction du Québec, the Commission de la santé et de la sécurité du travail or the Régie du bâtiment du Québec authorized by the Minister of Revenue may exercise the functions and powers of the Minister relating to the administration and carrying out of the regulatory provisions referred to in the fourth paragraph.”

42. The Act is amended by inserting the following section after section 573.3.1.1:

“573.3.1.1.1. Every person who contravenes a regulatory provision the violation of which constitutes an offence under subparagraph 3 of the first paragraph of section 573.3.1.1 is liable to a fine of \$500 to \$5,000.

In the case of a subsequent offence, the minimum and maximum fines are doubled.”

MUNICIPAL CODE OF QUÉBEC

43. Article 938.1.1 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:

“938.1.1. In compliance with any applicable intergovernmental agreement on the opening of public procurement, the Government may make regulations to

(1) determine any authorization, condition or rule relating to the awarding of contracts, in addition to those set out or provided for in this Act, to which a contract is subject;

(2) determine the documents relating to compliance with certain Acts and regulations that a person interested in entering into a contract with a municipality or a subcontract related to such a contract must hold, and the cases, conditions and manner in or on which they are to be obtained, held and filed; and

(3) determine the regulatory provisions made under this article the violation of which constitutes an offence.”;

(2) by inserting “or municipalities” after “contracts” in the second paragraph;

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

“The regulation may apply to any contract entered into by a municipality, 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 Minister of Revenue is responsible for the administration and carrying out of the regulatory provisions made under subparagraphs 2 and 3 of the first paragraph if so provided in the regulation. To that end, the Tax Administration Act (chapter A-6.002) applies with the necessary modifications.

An employee of the Commission de la construction du Québec, the Commission de la santé et de la sécurité du travail or the Régie du bâtiment du Québec authorized by the Minister of Revenue may exercise the functions and powers of the Minister relating to the administration and carrying out of the regulatory provisions referred to in the fourth paragraph.”

44. The Code is amended by inserting the following article after article 938.1.1:

“938.1.1.1. Every person who contravenes a regulatory provision the violation of which constitutes an offence under subparagraph 3 of the first paragraph of article 938.1.1 is liable to a fine of \$500 to \$5,000.

In the case of a subsequent offence, the minimum and maximum fines are doubled.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

45. Section 113.1 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01) is amended

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

“**113.1.** In compliance with any applicable intergovernmental agreement on the opening of public procurement, the Government may make regulations to

(1) determine any authorization, condition or rule relating to the awarding of contracts, in addition to those set out or provided for in this Act, to which a contract is subject;

(2) determine the documents relating to compliance with certain Acts and regulations that a person interested in entering into a contract with the Community or a subcontract related to such a contract must hold, and the cases, conditions and manner in or on which they are to be obtained, held and filed; and

(3) determine the regulatory provisions made under this section the violation of which constitutes an offence.”;

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

“The regulation may apply to any contract entered into by the Community, 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 Minister of Revenue is responsible for the administration and carrying out of the regulatory provisions made under subparagraphs 2 and 3 of the first paragraph if so provided in the regulation. To that end, the Tax Administration Act (chapter A-6.002) applies with the necessary modifications.

An employee of the Commission de la construction du Québec, the Commission de la santé et de la sécurité du travail or the Régie du bâtiment du Québec authorized by the Minister of Revenue may exercise the functions and powers of the Minister relating to the administration and carrying out of the regulatory provisions referred to in the fourth paragraph.”

46. The Act is amended by inserting the following section after section 113.1:

“**113.1.1.** Every person who contravenes a regulatory provision the violation of which constitutes an offence under subparagraph 3 of the first paragraph of section 113.1 is liable to a fine of \$500 to \$5,000.

For a second or subsequent offence, the minimum and maximum fines are doubled.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

47. Section 106.1 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02) is amended

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

“**106.1.** In compliance with any applicable intergovernmental agreement on the opening of public procurement, the Government may make regulations to

(1) determine any authorization, condition or rule relating to the awarding of contracts, in addition to those set out or provided for in this Act, to which a contract is subject;

(2) determine the documents relating to compliance with certain Acts and regulations that a person interested in entering into a contract with the Community or a subcontract related to such a contract must hold, and the cases, conditions and manner in or on which they are to be obtained, held and filed; and

(3) determine the regulatory provisions made under this section the violation of which constitutes an offence.”;

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

“The regulation may apply to any contract entered into by the Community, 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 Minister of Revenue is responsible for the administration and carrying out of the regulatory provisions made under subparagraphs 2 and 3 of the first paragraph if so provided in the regulation. To that end, the Tax Administration Act (chapter A-6.002) applies with the necessary modifications.

An employee of the Commission de la construction du Québec, the Commission de la santé et de la sécurité du travail or the Régie du bâtiment du Québec authorized by the Minister of Revenue may exercise the functions and powers of the Minister relating to the administration and carrying out of the regulatory provisions referred to in the fourth paragraph.”

48. The Act is amended by inserting the following section after section 106.1:

“**106.1.1.** Every person who contravenes a regulatory provision the violation of which constitutes an offence under subparagraph 3 of the first paragraph of section 106.1 is liable to a fine of \$500 to \$5,000.

For a second or subsequent offence, the minimum and maximum fines are doubled.”

ACT RESPECTING CONTRACTING BY PUBLIC BODIES

49. The Act respecting contracting by public bodies (R.S.Q., chapter C-65.1) is amended by inserting the following section after section 7:

“**7.1.** Despite section 176.0.3 of the Act respecting occupational health and safety (chapter S-2.1), the Commission de la santé et de la sécurité du travail is deemed to be a body described in section 7 for the purposes of

(1) Chapter V.1 and the regulations made under section 23 for the purposes of that chapter; and

(2) the regulations made under section 23.1.”

50. Section 23 of the Act is amended

(1) by inserting “and that are awarded to public bodies,” after “of that section,” in subparagraph 1 of the first paragraph;

(2) by replacing “contract award rules” in subparagraph 3 of the first paragraph by “rules for awarding contracts to public bodies that are”;

(3) by adding the following subparagraphs at the end of the first paragraph:

“(14) determine the documents relating to compliance with certain Acts and regulations that a contractor referred to in the first paragraph of section 1 who is interested in entering into a contract with a public body or into a subcontract related to such a contract must hold, and the cases, conditions and manner in or on which they are to be obtained, held and filed; and

“(15) determine the regulatory provisions made under this section the violation of which constitutes an offence.”

51. The Act is amended by inserting the following section after section 23:

“**23.1.** The Government may, if of the opinion that the public interest requires it and on the recommendation of the Conseil du trésor, enact a

regulation relating to any of the objects set out in subparagraphs 1, 3, 14 and 15 of the first paragraph of section 23 when the objects relate to a contract of a body described in section 7.”

52. Section 24 of the Act is amended by inserting “or by a category of public bodies” after “public body”.

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

“**24.1.** Every person who contravenes a regulatory provision the violation of which constitutes an offence under subparagraph 15 of the first paragraph of section 23 or under section 23.1 is liable to a fine of \$500 to \$5,000.

For a subsequent offence, the minimum and maximum fines are doubled.

“**24.2.** The Minister of Revenue is responsible for the administration and carrying out of the regulatory provisions made under subparagraphs 14 and 15 of the first paragraph of section 23 and of section 23.1 if so provided in the regulation.

To that end, the Tax Administration Act (chapter A-6.002) applies with the necessary modifications.

An employee of the Commission de la construction du Québec, the Commission de la santé et de la sécurité du travail or the Régie du bâtiment du Québec authorized by the Minister of Revenue may exercise the functions and powers of the Minister relating to the administration and carrying out of the regulatory provisions referred to in the first paragraph.”

TOBACCO TAX ACT

54. Section 14.3 of the Tobacco Tax Act (R.S.Q., chapter I-2) is replaced by the following section:

“**14.3.** Every person who contravenes section 9.2 or 9.2.1 is guilty of an offence and is liable

(a) to a fine of not less than \$350 nor more than \$7,500 if the quantity of tobacco that gave rise to the offence is less than or equal to 200 units or 200 g of tobacco, as applicable;

(b) to a fine of not less than \$700 nor more than \$7,500 if the quantity of tobacco that gave rise to the offence is greater than 200 units or 200 g of tobacco but less than or equal to 1,600 units or 1,600 g of tobacco, as applicable; or

(c) to a fine of not less than \$1,400 nor more than \$7,500 if the quantity of tobacco that gave rise to the offence is greater than 1,600 units or 1,600 g of tobacco, as applicable.

For a subsequent offence within five years, the fine is not less than the greater of \$1,000 and double the minimum fine for that offence nor more than \$25,000.

For the purposes of this section, a quantity of tobacco must be determined

(a) according to the number of units in the case of cigarettes, tobacco sticks, rolls of tobacco or other pre-rolled tobacco products designed for smoking, or cigars; or

(b) according to the number of grams in the case of loose tobacco, leaf tobacco or tobacco products other than those listed in subparagraph *a.*”

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

55. Section 26 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 “or conspiracy to commit any of such acts” in the first paragraph of subsection 1 by “, conspiracy to commit any of those acts, an indictable offence provided for in sections 467.11 to 467.13 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or, if it is related to the activities the person carries on in the construction industry, an offence under a fiscal law or an indictable offence other than the acts listed in subsection 2”.

56. Section 81 of the Act is amended by inserting “in the case of a first failure, and to 40% of such amounts in other cases” after “equal to 20% of such amounts” in subparagraph *c.2* of the first paragraph.

57. The Act is amended by inserting the following section after section 119.6:

“119.7. Every person who contravenes a regulation made for the purposes of subparagraph *b* or *h* of the first paragraph of section 82 is guilty of an offence and is liable to a fine of \$400 to \$1,600 in the case of an individual and \$1,000 to \$5,000 in the case of any other person or an association.”

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

58. Section 103.1 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01) is amended

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

“103.1. In compliance with any applicable intergovernmental agreement on the opening of public procurement, the Government may make regulations to

(1) determine any authorization, condition or rule relating to the awarding of contracts, in addition to those set out or provided for in this Act, to which a contract is subject;

(2) determine the documents relating to compliance with certain Acts and regulations that a person interested in entering into a contract with a transit authority or a subcontract related to such a contract must hold, and the cases, conditions and manner in or on which they are to be obtained, held and filed; and

(3) determine the regulatory provisions made under this section the contravention of which constitutes an offence.”;

(2) by inserting “or transit authorities” after “contracts” in the second paragraph;

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

“The regulation may apply to any contract entered into by a transit authority, including a contract that is not described in any of the subparagraphs of the first paragraph of section 93 or in section 101.

The Minister of Revenue is responsible for the administration and carrying out of the regulatory provisions made under subparagraphs 2 and 3 of the first paragraph if so provided in the regulation. To that end, the Tax Administration Act (chapter A-6.002) applies with the necessary modifications.

An employee of the Commission de la construction du Québec, the Commission de la santé et de la sécurité du travail or the Régie du bâtiment du Québec authorized by the Minister of Revenue may exercise the functions and powers of the Minister relating to the administration and carrying out of the regulatory provisions referred to in the fourth paragraph.”

59. The Act is amended by inserting the following section after section 103.1:

“**103.1.1.** Every person who contravenes a regulatory provision the contravention of which constitutes an offence under subparagraph 3 of the first paragraph of section 103.1 is liable to a fine of \$500 to \$5,000.

In the case of a second or subsequent conviction, the minimum and maximum fines are doubled.”

CHAPTER VII

TARIFFS

ACT RESPECTING REGISTRY OFFICES

60. The Act respecting registry offices (R.S.Q., chapter B-9) is amended by inserting the following section after section 7.1:

“7.2. The fees payable under this Act are, unless otherwise provided, set out in Schedule I for the fees for land registration and in Schedule II for the fees for the register of personal and movable real rights.”

61. Section 8 of the Act is amended by replacing the portion before subparagraph 1 of the first paragraph by the following:

“8. The Government may establish a tariff of fees to be collected by registrars for the various services performed by them if those fees are not set out in Schedule I or II.

In relation to the fees set out in Schedules I and II or those fixed in a tariff it established, the Government may also”.

62. Section 9 of the Act is amended by replacing “Where the” and “first paragraph” by “Where Schedule I, Schedule II or a” and “second paragraph” respectively.

63. The Act is amended by adding Schedules I and II, the texts of which appear in Schedule II to this Act, at the end.

ACT RESPECTING LOTTERIES, PUBLICITY CONTESTS AND AMUSEMENT MACHINES

64. Section 52.6 of the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., chapter L-6) is amended by replacing “prescribed duties” in the first paragraph by “duties set out in Schedule I”.

65. Section 54 of the Act is amended by replacing “prescribed duties” by “duties set out in Schedule I”.

66. Section 119 of the Act is amended by replacing “according to factors specified in the regulation or, in the case of a licence relating to video lotteries, according to the number of machines authorized under the licence” in subparagraph *c* of the first paragraph by “or according to factors specified in the regulation”.

67. The Act is amended by adding Schedule I, the text of which appears in Schedule III to this Act, at the end.

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS RELATING TO ALCOHOLIC BEVERAGES AND VIDEO LOTTERY MACHINES

68. Section 12 of the Act to amend various legislative provisions relating to alcoholic beverages and video lottery machines (1994, chapter 26) is repealed.

CHAPTER VIII**INSTITUT DE LA STATISTIQUE DU QUÉBEC AND SOCIÉTÉ DES
ALCOOLS DU QUÉBEC****ACT RESPECTING THE INSTITUT DE LA STATISTIQUE DU QUÉBEC**

69. Section 7 of the Act respecting the Institut de la statistique du Québec (R.S.Q., chapter I-13.011) is amended by adding the following paragraph at the end:

“The Minister may authorize, in writing, the director general of the Institut to sign an agreement described in this section in the Minister’s name, and the director general’s signature has the same effect as the Minister’s signature. The authorization may relate to a specific agreement or to a category of agreements.”

ACT RESPECTING THE SOCIÉTÉ DES ALCOOLS DU QUÉBEC

70. Section 16 of the Act respecting the Société des alcools du Québec (R.S.Q., chapter S-13) is amended

(1) by inserting “provide services related to its expertise and the experience it has acquired in the field and” after “it may also”;

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

“The Société may exercise its functions and powers, except the in-store retail sale of alcoholic beverages, outside Québec.”

71. The Act is amended by inserting the following sections after section 19.1:

“19.2. The Société may establish any subsidiary whose object is limited to exercising activities the Société itself can exercise. The same applies to a subsidiary.

The subsidiary has the same powers as the Société 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 Société or one of its subsidiaries must be authorized by the Government, on the conditions it determines.

“19.3. For the purposes of this Act, a legal person or a partnership controlled by the Société is a subsidiary of the Société.

A legal person is controlled by the Société when the Société holds, directly or through legal persons the Société 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 Société when the Société or a legal person the Société controls is the general partner of the partnership; any other partnership is controlled by the Société when the Société holds, directly or through legal persons the Société controls, more than 50% of the equity securities.”

72. Section 20 of the Act is amended by adding the following paragraphs at the end:

“This section does not apply to transactions between the Société and its subsidiaries or between its subsidiaries.

The Government may determine that a provision of the first paragraph applies to the group consisting of the Société and its subsidiaries or to one or more members of that group.”

73. Section 20.1 of the Act is replaced by the following section:

“20.1. Neither the Société nor its subsidiaries may acquire or hold equity securities in a legal person or a partnership without the authorization of the Government.

The Government may make its authorization subject to the conditions it determines.”

CHAPTER IX

CONTROL OF REMUNERATION

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

74. Section 2 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

(1) by replacing “1.25%” in paragraph 4 by “1.75%”;

(2) by replacing “1.5%” in paragraph 5 by “2.00%”.

75. The Act is amended by replacing sections 3 to 5 by the following sections:

“3. The percentage prescribed by paragraph 3 of section 2 is increased on 1 April 2012 by 1.25 times the difference between the cumulative increase in Québec’s nominal gross domestic product (GDP) for the years 2010 and 2011, 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 and 4.5% for the year 2011. The percentage increase so computed may not, however, be greater than 0.5%.

“4. The percentage prescribed by paragraph 4 of section 2 is increased on 1 April 2013 by 1.25 times the difference between the cumulative increase in Québec’s nominal 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 is reduced by the percentage increase granted on 1 April 2012 under section 3. The sum of the percentage increase granted on 1 April 2012 under section 3 and the percentage increase granted on 1 April 2013 under this section may not, however, be greater than 2.0%.

“5. The percentage prescribed by paragraph 5 of section 2 is increased, on 1 April 2014, by 1.25 times 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 is reduced by the percentage increase granted on 1 April 2012 under section 3 and the percentage increase granted on 1 April 2013 under section 4. The sum of the percentage increase granted on 1 April 2012 under section 3, the percentage increase granted on 1 April 2013 under section 4 and the percentage increase granted on 1 April 2014 under this section may not, however, be greater than 3.5%.

“5.1. The salary rates and scales in force on 30 March 2015 are increased on 31 March 2015 by a percentage equal to the difference between the sum of the annual variations in the consumer price index for Québec, based on Statistics Canada data, for the annual periods referred to in section 2, and the sum of the salary parameters determined under that section, including adjustments arising from an increase in Québec’s nominal GDP. The percentage increase so computed may not, however, be greater than 1.0%.

“5.2. The percentage increases prescribed by sections 2 to 5.1 apply to the bonuses and allowances of the personnel concerned.

They do not apply to the bonuses and allowances expressed as a percentage of salary or to bonuses and allowances granted as compensation for expenses incurred in the exercise of the functions of office.

“5.3. For the purposes of sections 3, 4 and 5, the cumulative increase in Québec’s nominal GDP is determined by the sum of the annual variations in Québec’s nominal GDP for the years concerned.

For the purposes of section 5.1, the annual variation in the consumer price index for Québec is the variation between the average of the indexes for the months of April to March for each annual period referred to in section 2 and the average of the indexes for the preceding months of April to March.

“5.4. The percentage increases provided for in sections 3, 4 and 5 are paid on the pay of the personnel concerned within 60 days after the publication of the Statistics Canada data on Québec’s nominal GDP for the calendar year preceding the period concerned.

The percentage increase prescribed by section 5.1 is paid on the pay of the personnel concerned within 60 days after the publication of the Statistics Canada data on the consumer price index for Québec for March 2015.

“5.5. The Chair of the Conseil du trésor publishes a notice of the percentage increase in the *Gazette officielle du Québec* within 60 days after the publication of the Statistics Canada data on Québec’s nominal GDP for the years 2011, 2012 and 2013, and on the consumer price index for Québec for March 2015.”

76. Section 6 of the Act is amended by replacing “section 4 or 5” by “sections 3, 4, 5 and 5.1”.

ACT TO ENSURE THE CONTINUITY OF THE PROVISION OF LEGAL SERVICES WITHIN THE GOVERNMENT AND CERTAIN PUBLIC BODIES

77. The Act to ensure the continuity of the provision of legal services within the Government and certain public bodies (2011, chapter 2) is amended by replacing “prescribed by subparagraphs 3, 4 and 5 of the first paragraph of paragraph 1 and those prescribed by the second, third and fourth paragraphs of that paragraph” in the first paragraph of paragraph 5 of the Schedule by “prescribed by the second, third and fourth paragraphs of paragraph 1”.

CHAPTER X

AMENDMENTS TO THE ACT RESPECTING FINANCIAL SERVICES COOPERATIVES AND THE SECURITIES ACT

ACT RESPECTING FINANCIAL SERVICES COOPERATIVES

78. Section 60 of the Act respecting financial services cooperatives (R.S.Q., chapter C-67.3) is amended by adding the following paragraph:

“Despite the first paragraph, in the event of the winding-up, insolvency or dissolution of a federation,

(1) investment shares have priority over capital shares and qualifying shares;

(2) capital shares rank equally with qualifying shares.”

SECURITIES ACT

79. Section 5 of the Securities Act (R.S.Q., chapter V-1.1), amended by section 91 of chapter 58 of the statutes of 2009, is again amended by replacing “note de crédit” in the definitions of “agence de notation” and “note de crédit” in the French text by “notation”.

80. Sections 186.2 and 186.5 of the Act, enacted by section 100 of chapter 58 of the statutes of 2009, are amended by replacing “note de crédit” in the French text by “notation”.

81. Section 225.3 of the Act is amended by replacing “an approved” in the definition of “expert” by “a designated credit”.

82. Section 308.2.1 of the Act is amended, in paragraph 3,

(1) by inserting “or designated” after “deemed to be recognized” and “is recognized”;

(2) by striking out “to carry on the activity”.

83. Section 331.1 of the Act, amended by section 138 of chapter 58 of the statutes of 2009, is again amended

(1) by replacing “note de crédit” in paragraph 9.4 in the French text by “notation”;

(2) by inserting “, designated” after “deemed, under paragraphs 2 and 3 of section 308.2.1, to be recognized” and after “is recognized” in paragraph 33.7.

CHAPTER XI

AMENDING PROVISIONS RESPECTING MAINLY SPECIAL FUNDS

ACT RESPECTING INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES

84. Section 429.10 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) is amended by adding the following paragraphs at the end:

“The budgetary estimates of the board must include, in relation to the fund of the board, the elements listed in subparagraphs 1 to 5 of the second paragraph of section 47 of the Financial Administration Act (chapter A-6.001) and, as applicable, the excess amount referred to in section 52 of that Act.

Despite the third paragraph of section 47 of the Financial Administration Act, the budgetary estimates of the board need not be prepared jointly with the Minister of Finance and the Chair of the Conseil du trésor.

The budgetary estimates of the board, approved by the Government, are sent to the Minister of Finance, who integrates the elements relating to the fund of the board into the special funds budget.”

85. Section 429.12 of the Act is amended

(1) by replacing “shall be taken out of” in the first paragraph by “are debited from”;

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

“Despite section 51 of the Financial Administration Act (chapter A-6.001), the books of account of the fund of the board need not be kept separately from the books and accounts of the board.”

86. The Act is amended by inserting the following section after section 429.12:

“**429.12.1.** Sections 53, 54 and 56 of the Financial Administration Act (chapter A-6.001) do not apply to the fund of the board.”

TAX ADMINISTRATION ACT

87. Section 29 of the Tax Administration Act (R.S.Q., chapter A-6.002) is amended by replacing “shall be paid out of the consolidated revenue fund” by “debited from the Tax Administration Fund”.

ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

88. Section 55 of the Act respecting the Agence du revenu du Québec (R.S.Q., chapter A-7.003) is amended by inserting the following paragraph after paragraph 3:

“(3.1) the fees collected under the Act to facilitate the payment of support (chapter P-2.2); and”.

89. Sections 59 to 63 of the Act are repealed.

90. Section 80 of the Act is replaced by the following section:

“80. The Public Administration Act (chapter A-6.01), except section 37, does not apply to the Agency.”

ACT RESPECTING ASSISTANCE FOR VICTIMS OF CRIME

91. The Act respecting assistance for victims of crime (R.S.Q., chapter A-13.2) is amended by replacing the heading of Chapter IV by the following heading:

“CRIME VICTIMS ASSISTANCE FUND”.

92. Section 11 of the Act is amended by replacing “Fonds d’aide aux victimes d’actes criminels” by “Crime Victims Assistance Fund”.

93. Section 12 of the Act is amended

(1) by replacing the introductory clause by the following:

“**12.** The following are credited to the Fund:”;

(2) by replacing “paid into it by” and “paid by” in paragraph 1 by “transferred to it by” and by replacing “paid pursuant to an Act” in that paragraph by “that, pursuant to an Act, are paid into or transferred to it out of the sums credited to another fund in the Consolidated Revenue Fund”;

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

“(3) advances made to it by the Minister of Finance under section 54 of the Financial Administration Act (chapter A-6.001).”

94. Section 13 of the Act is amended by replacing “The consolidated revenue fund is liable for the sums payable by the assistance fund” by “The Minister of Justice shall transfer the sums payable by the Fund” and by adding “out of the sums credited to the general fund” at the end.

95. Section 14 of the Act is repealed.

96. Section 15 of the Act is amended by replacing “shall be taken out of the funds provided for in section 12 or out of the funds provided for in article 8.1 of the Code of Penal Procedure (chapter C-25.1)” in the third paragraph by “are taken out of the funds provided for in article 8.1 of the Code of Penal Procedure (chapter C-25.1) or debited from the Fund”.

97. Section 16 of the Act is amended

(1) by replacing “taken out of the assistance fund” in the introductory clause by “debited from the Fund”;

(2) by striking out “, including the remuneration and costs attached to social benefits and other conditions of employment of public servants designated, in accordance with the Public Service Act (chapter F-3.1.1), by the Minister of Justice and assigned to the Bureau” in paragraph 2.

98. Section 17 of the Act is replaced by the following section:

“**17.** Despite section 53 of the Financial Administration Act (chapter A-6.001), the Minister may not, as the person responsible for the Fund, borrow from the Minister of Finance sums credited to the Financing Fund established under the Act respecting the Ministère des Finances (chapter M-24.01).”

99. Section 18 of the Act is repealed.

100. Section 19 of the Act is replaced by the following section:

“**19.** Section 56 of the Financial Administration Act (chapter A-6.001) does not apply to the Fund.”

ACT RESPECTING LEGAL AID AND THE PROVISION OF CERTAIN OTHER LEGAL SERVICES

101. Section 87.2 of the Act respecting legal aid and the provision of certain other legal services (R.S.Q., chapter A-14), amended by section 42 of chapter 16 of the statutes of 2011, is again amended by replacing the second sentence by the following sentences: “At the end of each fiscal year, the Commission shall pay into the Consolidated Revenue Fund the amount of the court costs and the duties for which it assumes payment. The part of the amount relating to the cost of the goods and services financed by the Register Fund of the Ministère de la Justice or the land component of the Territorial Information Fund of the Ministère des Ressources naturelles et de la Faune is credited to the Register Fund or the land component of the Territorial Information Fund, as applicable.”

ACT RESPECTING THE AUTORITÉ DES MARCHÉS FINANCIERS

102. Section 110 of the Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2) is amended by adding the following paragraphs at the end:

“The budgetary estimates for the board present, with respect to the fund of the board, the elements listed in subparagraphs 1 to 5 of the second paragraph of section 47 of the Financial Administration Act (chapter A-6.001) and, if applicable, the excess amount referred to in section 52 of that Act.

The third paragraph of section 47 of the Financial Administration Act does not apply to the fund of the board.

The budgetary estimates for the board, once approved by the Government, are sent to the Minister of Finance who includes the elements relating to the fund of the board in the special funds budget.”

103. Section 114 of the Act is amended

(1) by replacing “shall be taken out of” in the first paragraph by “are debited from”;

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

“(3) the sums transferred to it by the Minister of Finance under the first paragraph of section 54 of the Financial Administration Act (chapter A-6.001).”;

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

“Despite section 51 of the Financial Administration Act (chapter A-6.001), the books of account of the fund of the board need not be kept separately from the books and accounts of the board.”

104. Section 115 of the Act is replaced by the following section:

“**115.** Section 53, the second paragraph of section 54 and section 56 of the Financial Administration Act (chapter A-6.001) do not apply to the fund of the board.”

ACT TO AFFIRM THE COLLECTIVE NATURE OF WATER
RESOURCES AND PROVIDE FOR INCREASED WATER RESOURCE
PROTECTION

105. Section 10 of the Act to affirm the collective nature of water resources and provide for increased water resource protection (R.S.Q., chapter C-6.2) is amended by replacing “paid into” by “credited to”.

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

106. The heading of Division II of Chapter IV of the Act respecting international financial centres (R.S.Q., chapter C-8.3) is replaced by the following heading:

“IFC MONTRÉAL FUND”.

107. Section 37 of the Act is amended by replacing “Fonds du centre financier de Montréal” by “IFC Montréal Fund”.

108. Section 38 of the Act is repealed.

109. Section 39 of the Act is amended

(1) by replacing “The fund shall be made up of the following sums, except interest” in the introductory clause by “The following are credited to the Fund, exclusive of the interest earned”;

(2) by replacing “paid into” in paragraph 2 by “transferred to”;

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

“(3) the sums transferred to it by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”.

110. Sections 40 to 42 of the Act are repealed.**111.** Section 44 of the Act is amended

(1) by replacing “taken out of the fund” in the introductory clause by “debited from the Fund”;

(2) by striking out “, including the payment of the remuneration and expenses pertaining to the employment benefits and other conditions of employment of the persons assigned, in accordance with the Public Service Act (chapter F-3.1.1), to activities related to the fund” in paragraph 2.

112. Section 45 of the Act is amended by replacing “paid into the consolidated revenue fund” by “transferred to the general fund”.

113. Sections 46 to 48 of the Act are repealed.

HIGHWAY SAFETY CODE

114. Section 648 of the Highway Safety Code (R.S.Q., chapter C-24.2) is amended

(1) by striking out subparagraphs 1.2, 1.3, 1.4, 8, 9 and 10 of the first paragraph;

(2) by striking out the second paragraph.

115. Section 648.1 of the Code is repealed.

116. Section 648.4 of the Code is amended

(1) by replacing “The Société de l’assurance automobile du Québec shall pay into the Land Transportation Network Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28)” in the introductory clause by “Despite section 648, the Minister of Transport

and the Société de l'assurance automobile du Québec shall agree on the dates and terms of payment into the Consolidated Revenue Fund of”;

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

“The sums paid into the Consolidated Revenue Fund under the first paragraph are credited to the Land Transportation Network Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28).”

LABOUR CODE

117. Section 137.59 of the Labour Code (R.S.Q., chapter C-27) is amended by adding the following paragraphs at the end:

“The budgetary estimates of the Commission present, with respect to the fund of the Commission, the elements listed in subparagraphs 1 to 5 of the second paragraph of section 47 of the Financial Administration Act (chapter A-6.001) and, if applicable, the excess amount referred to in section 52 of that Act.

Despite the third paragraph of section 47 of the Financial Administration Act, the budgetary estimates of the Commission need not be prepared jointly with the Minister of Finance and the Chair of the Conseil du trésor.

The budgetary estimates of the Commission, once approved by the Government, are sent to the Minister of Finance, who includes the elements relating to the fund of the Commission in the special funds budget.”

118. Section 137.62 of the Code is amended

(1) by replacing “taken out of the fund of the Commission des relations du travail” in the first paragraph by “debited from the fund of the Commission”;

(2) in the second paragraph,

(a) by replacing “paid” in subparagraph 1 by “transferred to it”;

(b) by striking out “and by the Minister of Employment and Social Solidarity for the purposes of section 41.1 of the Act respecting workforce vocational training and qualification (chapter F-5)” in subparagraph 2.1;

(c) by inserting the following subparagraph after subparagraph 2.1:

“(2.2) the sums transferred to it by the Minister of Employment and Social Solidarity for the purposes of section 41.1 of the Act respecting manpower vocational training and qualification (chapter F-5);”;

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

“(4) the sums transferred to it by the Minister of Finance under the first paragraph of section 54 of the Financial Administration Act (chapter A-6.001).”;

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

“Despite section 51 of the Financial Administration Act (chapter A-6.001), the books of account of the fund of the Commission need not be kept separately from the books and accounts of the Commission.”

119. Section 137.63 of the Code is replaced by the following section:

“**137.63.** Section 53, the second paragraph of section 54 and section 56 of the Financial Administration Act (chapter A-6.001) do not apply to the fund of the Commission.”

ACT TO ESTABLISH A CAREGIVER SUPPORT FUND

120. Section 3 of the Act to establish a caregiver support fund (R.S.Q., chapter F-3.2.1.1) is repealed.

121. Section 4 of the Act is amended

(1) by replacing the introductory clause by the following:

“**4.** The following are credited to the Fund.”;

(2) by replacing “paid into” in paragraphs 1 and 2 by “transferred to”;

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

“(4) the sums transferred to it by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001).”.

122. Section 5 of the Act is repealed.

123. Section 6 of the Act is amended by replacing “pays into the fund” by “transfers to the Fund, out of the sums credited to the general fund.”.

124. Sections 7 and 8 of the Act are repealed.

125. Section 9 of the Act is amended, in the first paragraph,

(1) by replacing “taken out of the fund” in the introductory clause by “debited from the Fund”;

(2) by striking out subparagraph 2.

126. Sections 13 to 15 of the Act are repealed.

127. Section 18 of the Act is amended by replacing “paid into the consolidated revenue fund” in the second paragraph by “transferred to the general fund”.

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

128. Section 2 of the Act to establish the Fund for the promotion of a healthy lifestyle (R.S.Q., chapter F-4.0021) is repealed.

129. Section 3 of the Act is amended

(1) by replacing the introductory clause by the following:

“3. The following are credited to the Fund:”;

(2) by replacing “paid into” in paragraphs 1 and 2 by “transferred to”;

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

“(4) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”.

130. Section 4 of the Act is repealed.

131. Section 5 of the Act is amended by replacing “pays into the Fund” by “transfers to the Fund, out of the sums credited to the general fund,”.

132. Sections 6 and 7 of the Act are repealed.

133. Section 8 of the Act is amended, in the first paragraph,

(1) by replacing “taken out of” in the introductory clause by “debited from”;

(2) by striking out subparagraph 2.

134. Sections 9 to 11 of the Act are repealed.

135. Section 14 of the Act is amended by replacing “paid into the consolidated revenue fund” in the second paragraph by “transferred to the general fund”.

ACT TO ESTABLISH AN EARLY CHILDHOOD DEVELOPMENT FUND

136. Section 3 of the Act to establish an early childhood development fund (R.S.Q., chapter F-4.0022) is repealed.

137. Section 4 of the Act is amended

(1) by replacing the introductory clause by the following:

“**4.** The following are credited to the Fund.”;

(2) by replacing “paid into” in paragraphs 1 and 2 by “transferred to”;

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

“(4) the sums transferred to it by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”.

138. Section 5 of the Act is repealed.

139. Section 6 of the Act is amended by replacing “pays into the fund” by “transfers to the Fund, out of the sums credited to the general fund.”.

140. Sections 7 and 8 of the Act are repealed.

141. Section 9 of the Act is amended, in the first paragraph,

(1) by replacing “taken out of the fund” in the introductory clause by “debited from the Fund”;

(2) by striking out subparagraph 2.

142. Sections 13 to 15 of the Act are repealed.

143. Section 22 of the Act is amended by replacing “paid into the consolidated revenue fund” in the second paragraph by “transferred to the general fund”.

ACT TO ESTABLISH THE SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

144. Section 2 of the Act to establish the Sports and Physical Activity Development Fund (R.S.Q., chapter F-4.003) is amended by replacing “sets the date on which the Fund is to begin to operate and determines its assets and liabilities. It also determines the nature of the activities to be financed by the Fund, the nature of the costs that may be charged to it and” by “determines, in addition to the elements it determines under section 56 of the Financial Administration Act (chapter A-6.001);”.

145. Section 3 of the Act is amended

(1) by replacing the introductory clause by the following:

“**3.** The following are credited to the Fund:”;

(2) by replacing “paid into” in paragraphs 1 and 2 by “transferred to”;

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

“(4) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”.

146. Section 4 of the Act is repealed.**147.** Sections 6 to 11 of the Act are repealed.

148. Section 15 of the Act is amended by replacing “paid into the consolidated revenue fund” in the second paragraph by “transferred to the general fund”.

ACT TO ESTABLISH THE SPECIAL LOCAL ACTIVITIES FINANCING FUND

149. The Act to establish the special local activities financing fund (R.S.Q., chapter F-4.01) is repealed.

FOREST ACT

150. Section 73.5 of the Forest Act (R.S.Q., chapter F-4.1) is amended by replacing “pay them into” by “credit them to”.

151. Section 92.0.2 of the Act is amended by replacing “pay them into” in the fourth paragraph by “credit them to”.

152. Section 92.0.11 of the Act is amended by replacing “pay them into” in the fourth paragraph by “credit them to”.

ACT RESPECTING INVESTISSEMENT QUÉBEC

153. Section 26 of the Act respecting Investissement Québec (R.S.Q., chapter I-16.0.1) is amended

(1) by replacing the introductory clause by the following:

“**26.** The following are credited to the Fund:”;

(2) by replacing “paid into” in paragraph 2 by “transferred to”;

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

“(3) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”;

(4) by replacing “making up” in paragraphs 5 and 6 by “credited to”.

154. Section 27 of the Act is amended

(1) by replacing “takes the remuneration out of” in the second paragraph by “debts the remuneration from”;

(2) by replacing “take out of” in the fourth paragraph by “debit from” and “taken out of” in the fifth paragraph by “debited from”.

155. Section 28 of the Act is amended by replacing “take out of” by “debit from”.

156. Sections 29 and 30 of the Act are repealed.

157. Section 31 of the Act is amended by replacing the first and second paragraphs by the following paragraph:

“**31.** Despite paragraph 5 of section 4 of the Act respecting the Ministère des Finances (chapter M-24.01), the management of the sums credited to the Fund is entrusted to the Company.”

158. Section 32 of the Act is amended by replacing “paid into the Consolidated Revenue Fund” by “transferred to the general fund”.

159. Section 33 of the Act is repealed.

160. Section 34 of the Act is amended by striking out the second paragraph.

161. Section 35 of the Act is repealed.

162. Section 145 of the Act is amended by replacing the second paragraph by the following paragraph:

“The Minister of Finance may transfer to the general fund out of the sums credited to the Economic Development Fund any sum corresponding to a sum taken out of the Consolidated Revenue Fund for the payment of the debts.”

ACT RESPECTING ADMINISTRATIVE JUSTICE

163. Section 94 of the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by adding the following paragraphs at the end:

“The budgetary estimates for the Tribunal must include, with respect to the fund of the Administrative Tribunal of Québec, the elements listed in subparagraphs 1 to 5 of the second paragraph of section 47 of the Financial Administration Act (chapter A-6.001) and any excess amount referred to in section 52 of that Act.

Despite the third paragraph of section 47 of the Financial Administration Act, the budgetary estimates for the Tribunal need not be prepared jointly with the Minister of Finance and the Chair of the Conseil du trésor.

The budgetary estimates for the Tribunal, once approved by the Government, are sent to the Minister of Finance, who includes the elements relating to the fund of the Tribunal in the special funds budget.”

164. Section 97 of the Act is amended

(1) by replacing “taken out of” in the first paragraph by “debited from”;

(2) in the second paragraph,

(a) by replacing “paid into” in subparagraph 1 by “transferred to”;

(b) by replacing subparagraph 2 by the following subparagraph:

“(2) the sums paid into it by the Commission de la santé et de la sécurité du travail, the Régie des rentes du Québec and the Société de l’assurance automobile du Québec and the sums transferred to it by the Minister responsible for the administration of the Individual and Family Assistance Act (chapter A-13.1.1); the amount and manner of payment or transfer are determined, for each, by the Government;”;

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

“(4) the sums transferred to it by the Minister of Finance under the first paragraph of section 54 of the Financial Administration Act (chapter A-6.001).”;

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

“Despite section 51 of the Financial Administration Act, the books of account of the fund need not be kept separately from the books and accounts of the Tribunal.”

165. Section 98 of the Act is replaced by the following section:

“**98.** Section 53, the second paragraph of section 54 and section 56 of the Financial Administration Act (chapter A-6.001) do not apply to the fund of the Tribunal.”

ACT TO COMBAT POVERTY AND SOCIAL EXCLUSION

166. The Act to combat poverty and social exclusion (R.S.Q., chapter L-7) is amended by replacing the heading of Chapter VI by the following heading:

“QUÉBEC FUND FOR SOCIAL INITIATIVES”.

167. Section 46 of the Act is amended by replacing “Fonds québécois d’initiatives sociales” by “Québec Fund for Social Initiatives”.

168. Section 47 of the Act is repealed.

169. Section 48 of the Act is amended

(1) by replacing the introductory clause by the following:

“**48.** The following are credited to the Fund.”;

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

“(1) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”;

(3) by replacing “paid into the fund” in paragraph 2 by “transferred to the Fund”;

(4) by replacing “the revenues provided for that purpose by the Government or any contribution determined by the Government” in paragraph 4 by “the sums transferred to the Fund by the Government out of the sums credited to the general fund”.

170. Sections 49 to 51 of the Act are repealed.

171. Section 52 of the Act is amended

(1) by replacing “shall be paid out of the fund” in the introductory clause by “are debited from the Fund”;

(2) by striking out paragraph 4.

172. Sections 53 to 55 of the Act are repealed.

173. Section 57 of the Act is amended by replacing “paid into the consolidated revenue fund” in the second paragraph by “transferred to the general fund”.

ACT RESPECTING THE MINISTÈRE DE L'ÉDUCATION, DU LOISIR
ET DU SPORT

174. Section 13.2 of the Act respecting the Ministère de l'Éducation, du Loisir et du Sport (R.S.Q., chapter M-15) is repealed.

175. Section 13.4 of the Act is replaced by the following section:

“**13.4.** Despite section 53 of the Financial Administration Act (chapter A-6.001), the Minister may not, as the person responsible for the Fund, borrow from the Minister of Finance sums credited to the Financing Fund established under the Act respecting the Ministère des Finances (chapter M-24.01).”

176. Sections 13.5 and 13.6 of the Act are repealed.

177. Section 13.7 of the Act is amended by replacing “shall be paid into the consolidated revenue fund” by “are transferred to the general fund”.

178. Sections 13.8 to 13.10 of the Act are repealed.

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

179. Section 59 of the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (R.S.Q., chapter M-15.001) is repealed.

180. Section 60 of the Act is amended, in the first paragraph,

(1) by replacing the introductory clause by the following:

“**60.** The following are credited to the Fund.”;

(2) by replacing subparagraph 3 by the following subparagraph:

“(3) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”.

181. Sections 61 to 64 of the Act are repealed.

182. Section 65 of the Act is amended by replacing “shall be paid into the consolidated revenue fund” by “are transferred to the general fund”.

183. Sections 66 to 68 of the Act are repealed.

ACT RESPECTING THE MINISTÈRE DE LA CULTURE ET DES COMMUNICATIONS

184. Section 22.2 of the Act respecting the Ministère de la Culture et des Communications (R.S.Q., chapter M-17.1) is repealed.

185. Section 22.3 of the Act is amended

(1) by replacing the introductory clause by the following:

“**22.3.** The following are credited to the Fund:”;

(2) by replacing “paid into” in paragraphs 1 and 2 by “transferred to”;

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

“(4) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”;

(4) by replacing “making up” in paragraph 5 by “credited to”.

186. Section 22.4 of the Act is repealed.

187. Section 22.5 of the Act is amended by replacing “pays into the Fund” by “transfers to the Fund, out of the sums credited to the general fund,”.

188. Sections 22.6 to 22.11 of the Act are repealed.

189. Section 22.12 of the Act is amended by replacing “paid into the consolidated revenue fund” in the second paragraph by “transferred to the general fund”.

ACT RESPECTING THE MINISTÈRE DE LA JUSTICE

190. Section 32.1 of the Act respecting the Ministère de la Justice (R.S.Q., chapter M-19) is amended by striking out the second paragraph.

191. Section 32.2 of the Act is amended

(1) by replacing “The fund shall be constituted of the following sums, except interest” in the introductory clause by “The following are credited to the Fund, exclusive of the interest earned”;

(2) by replacing paragraphs 2 and 3 by the following paragraphs:

“(2) the sums transferred to it by the Minister of Justice out of the appropriations allocated for that purpose by Parliament;

“(3) the sums transferred to it by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001).”

192. Sections 32.3 to 32.6 of the Act are repealed.

193. Section 32.7 of the Act is amended by replacing “shall be paid into the consolidated revenue fund” by “are transferred to the general fund”.

194. Sections 32.8 to 32.10 of the Act are repealed.

ACT RESPECTING THE MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX

195. Section 11.3 of the Act respecting the Ministère de la Santé et des Services sociaux (R.S.Q., chapter M-19.2) is amended

(1) by replacing the introductory clause by the following:

“**11.3.** The following are credited to the Fund:”;

(2) by inserting “transferred to it by the Minister of Finance, at the intervals that Minister determines, out of the money credited to the general fund and corresponding to the money” after “money” in paragraph 1;

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

“(2) the money transferred to it by the Minister of Finance under section 54 of the Financial Administration Act (chapter A-6.001);”;

(4) by replacing “paid into it” in paragraph 3 by “transferred to it”.

196. Section 11.4 of the Act is replaced by the following section:

“**11.4.** Despite section 53 of the Financial Administration Act (chapter A-6.001), the Minister may not, as the person responsible for the Fund, borrow from the Minister of Finance sums credited to the Financing Fund established under the Act respecting the Ministère des Finances (chapter M-24.01).”

197. Section 11.5 of the Act is amended by replacing “taken out of” by “debited from”.

198. Section 11.6 of the Act is repealed.

199. Section 11.7 of the Act is amended

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

“**11.7.** Section 56 of the Financial Administration Act (chapter A-6.001) does not apply to the Fund.”;

(2) by striking out the second paragraph.

200. Sections 11.8 to 11.10 of the Act are repealed.

ACT RESPECTING THE MINISTÈRE DE LA SÉCURITÉ PUBLIQUE

201. Section 14.2 of the Act respecting the Ministère de la Sécurité publique (R.S.Q., chapter M-19.3) is repealed.

202. Section 14.3 of the Act is amended

(1) by replacing “The fund shall be made up of the following sums, except interest” in the introductory clause by “The following are credited to the Fund, exclusive of the interest earned”;

(2) by replacing paragraphs 2 and 3 by the following paragraphs:

“(2) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);

“(3) the sums transferred to the Fund by the Minister of Public Security out of the appropriations granted for that purpose by Parliament.”

203. Sections 14.4 to 14.7 of the Act are repealed.

204. Section 14.8 of the Act is amended by replacing “shall be paid into the consolidated revenue fund” by “are transferred to the general fund”.

205. Sections 14.9 to 14.11 of the Act are repealed.

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

206. Section 21.19 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 repealed.

207. Section 21.20 of the Act is amended

(1) by replacing the introductory clause by the following:

“**21.20.** The following are credited to the Fund.”;

(2) by replacing “paid into the fund” in paragraph 1 by “transferred to the Fund”;

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

“(2) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”;

(4) by striking out paragraph 3.

208. Sections 21.21 to 21.23 and 21.24 of the Act are repealed.

209. Section 21.25 of the Act is amended by replacing “shall be paid into the consolidated revenue fund” by “is transferred to the general fund”.

210. Sections 21.26 to 21.28 of the Act are repealed.

ACT RESPECTING THE MINISTÈRE DES FINANCES

211. Section 25 of the Act respecting the Ministère des Finances (R.S.Q., chapter M-24.01) is amended by striking out “the nature of the financial services financed by the fund, the nature of the costs that may be charged to the fund, and” in the second paragraph.

212. Section 26 of the Act is repealed.

213. Section 27 of the Act is amended

(1) by replacing “The fund shall be made up of the following sums” in the introductory clause by “The following are credited to the Fund”;

(2) by replacing “paid” in paragraph 2 by “transferred to the Fund”, and in paragraph 3 by “made to the Fund”.

214. Section 28 of the Act is repealed.

215. Sections 29 and 30 of the Act are replaced by the following sections:

“29. The Minister, as the person responsible for the Financing Fund, may grant loans, on the terms and in the manner the Minister determines, to the bodies, enterprises and special funds referred to in section 24, up to the balance of the Fund.

The money lent is taken out of the Consolidated Revenue Fund, except when a loan is granted to a special fund. In that case, the Minister is authorized to transfer to the special fund sums credited to the Financing Fund.

“30. Despite section 54 of the Financial Administration Act (chapter A-6.001), the Minister may not advance to the Fund sums credited to the general fund except for the purposes described in section 25 or 29 of this Act.

The Government's authorization for an advance for the purposes of section 29 must specify when the advances are to be made to the Fund and the costs reimbursable out of the advance or chargeable in computing the applicable rates of interest.

If the sums advanced are borrowed under a borrowing plan, the Minister shall determine the amount of each advance and when it is transferred to the Fund, within the limits specified in the order authorizing the advance and made in the context of the borrowing plan."

216. Section 31 of the Act is amended by replacing "out of the fund" by "out of the Consolidated Revenue Fund".

217. Section 32 of the Act is repealed.

218. Section 34 of the Act is amended

(1) by replacing "taken out of the fund" in the introductory clause by "debited from the Fund";

(2) by striking out ", including the payment of the remuneration and expenses pertaining to employee benefits and other conditions of employment of the public servants assigned, in accordance with the Public Service Act (chapter F-3.1.1), to activities related to the fund" in paragraph 2;

(3) by replacing "manager of the fund" in paragraph 3 by "person responsible for the Fund" and ", 31 or 32" in that paragraph by "or 31";

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

"Sections 47 to 52 of the Financial Administration Act (chapter A-6.001) do not apply to the repayment of an advance described in section 30, to the costs reimbursable out of the advance, to the interest applicable to the advance or to the financial commitments resulting from financial services provided under section 25, a loan granted under section 29 or a transaction entered into under section 31."

219. Section 35 of the Act is amended by replacing "shall be paid into the consolidated revenue fund" by "are transferred to the general fund".

220. Sections 36 to 38 of the Act are repealed.

ACT RESPECTING THE MINISTÈRE DES RELATIONS INTERNATIONALES

221. Chapter V.1 of the Act respecting the Ministère des Relations internationales (R.S.Q., chapter M-25.1.1), comprising sections 35.1 to 35.11, is repealed.

ACT RESPECTING THE MINISTÈRE DES RESSOURCES
NATURELLES ET DE LA FAUNE

222. Section 17.3 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2), amended by section 37 of chapter 16 of the statutes of 2011, is again amended

(1) by replacing “The fund shall be constituted of the following sums except interest” in the introductory clause by “The following are credited to the Fund, exclusive of the interest earned”;

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

“(2) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”;

(3) by replacing “paid” in paragraph 3 by “transferred to the Fund”.

(4) by replacing “specified in” in subparagraph 6 of the first paragraph by “transferred to the Fund in accordance with”;

(5) by inserting “crédit du” after “sont portées au” in the second paragraph in the French text and by adding “into or transferred to the Fund” after “paid” at the end of the second paragraph in the English text.

223. Section 17.4 of the Act, replaced by section 38 of chapter 16 of the statutes of 2011, is amended

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

“The Government may, on the conditions it determines and on the recommendation of the Minister, order that a part, which it fixes, of any sum that would otherwise be credited to the general fund be credited to the Fund.”;

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

“The Minister may transfer an advance made to one component of the Fund to another.”

224. Section 17.5 of the Act is repealed.

225. Sections 17.8 to 17.12 of the Act are repealed.

226. Section 17.12.0.1 of the Act, enacted by section 40 of chapter 16 of the statutes of 2011, is amended by replacing “paid into the Fund” by “credited to the Fund”.

227. Section 17.12.12 of the Act, enacted by section 54 of chapter 16 of the statutes of 2011, is amended

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

“The Government may, on the conditions it determines and on the recommendation of the Minister, order that a part, which it fixes, of any sum that would otherwise be credited to the general fund be credited to one of the components of the Fund.”;

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

“The Minister may transfer an advance made to one component of the Fund to another.”

228. Section 17.12.13 of the Act, enacted by section 54 of chapter 16 of the statutes of 2011, is amended

(1) by replacing the introductory clause by the following:

“**17.12.13.** The balance of the Fund corresponds to the sum of the balances of its components.

In addition to the sums credited to those components under the second paragraph of section 17.12.12 and sections 17.12.14 to 17.12.17, the following sums are credited to the appropriate component according to the purpose for which they are transferred to or paid into the Fund:”;

(2) by replacing “paid into” in paragraph 1 by “transferred to”;

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

“(2) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”.

229. Section 17.12.14 of the Act, enacted by section 54 of chapter 16 of the statutes of 2011, is amended

(1) by inserting “crédit du” after “portées au” in the introductory clause in the French text;

(2) by replacing “paid” in subparagraph 1 of the first paragraph by “collected”;

(3) by striking out “of the Fund” in subparagraph 3 of the first paragraph;

(4) by replacing the second and third paragraphs by the following paragraphs:

“The Government may authorize the transfer to the forestry component of the Fund, out of the sums credited to the general fund, of part of the sums paid under section 71 of the Forest Act by the holders of a timber supply and forest management agreement.

The Government determines the manner in which the sums are transferred to the forestry component of the Fund as well as the activities, from among those for which that component is reserved, that the sums are to be used for.”;

- (5) by replacing, in the fourth paragraph,
 - (a) “paid” by “transferred”;
 - (b) “portées” in the French text by “créditées”;
 - (c) “Consolidated Revenue Fund” by “general fund”.

230. Section 17.12.15 of the Act, enacted by section 54 of chapter 16 of the statutes of 2011, is amended

- (1) in the first paragraph,
 - (a) by inserting “crédit du” after “portées au” in the introductory clause in the French text;
 - (b) by replacing “paid into” in subparagraph 1 by “transferred to”;
 - (c) by replacing “making up” in subparagraph 8 by “credited to”;
- (2) by replacing “payment, into the sustainable forest development component of the Fund” in the introductory clause of the second paragraph by “transfer to the sustainable forest development component of the Fund, out of the sums credited to the general fund”;
- (3) by replacing “paid into the Consolidated Revenue Fund” in the third paragraph by “transferred to the general fund”.

231. Section 17.12.16 of the Act, enacted by section 54 of chapter 16 of the statutes of 2011, is amended

- (1) by inserting “crédit du” after “portées au” in the introductory clause in the French text;
- (2) by replacing “making up” in paragraph 5 by “credited to”.

232. Section 17.12.17 of the Act, enacted by section 54 of chapter 16 of the statutes of 2011, is amended

(1) in the first paragraph,

(a) by inserting “crédit du” after “portées au” in the introductory clause in the French text;

(b) by replacing “making up” in subparagraph 2 by “credited to”;

(2) by replacing “paid into the Consolidated Revenue Fund” in the second paragraph by “transferred to the general fund”.

233. Section 17.12.18 of the Act is repealed.

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

234. Section 12.30 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28) is amended by adding the following subparagraph after subparagraph *e* of paragraph 1:

“(f) the public transit services of the public bodies listed in section 88.7 of the Transport Act and present in the territory of the Communauté métropolitaine de Québec;”.

235. Section 12.31 of the Act is repealed.

236. Section 12.31.1 of the Act is amended by replacing “The” by “Despite section 56 of the Financial Administration Act (chapter A-6.001), the”.

237. Section 12.32 of the Act is amended

(1) by replacing “The fund shall be made up of the following sums, except interest” in the introductory clause by “The following are credited to the Fund, exclusive of the interest earned”;

(2) by replacing “paid” in paragraph 1 by “transferred to the Fund”;

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

“(2) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”;

(4) by replacing “paid” in paragraph 2.3 by “transferred to the Fund”;

(5) by replacing paragraph 2.9 by the following paragraph:

“(2.9) the sums transferred to the Fund by the Minister of Finance under section 12.32.3; and”.

238. The Act is amended by inserting the following section after section 12.32.2:

“12.32.3. The Minister of Finance transfers to the Fund, out of the sums credited to the general fund, the part of the fines collected under section 509.2 of the Highway Safety Code (chapter C-24.2) determined by the Government, on the recommendation of the Minister of Transport, to reimburse the partner, if warranted, for the amount of the tolls and fees paid under the Act respecting transport infrastructure partnerships (chapter P-9.001).

The Minister of Transport shall determine the intervals and other terms of the transfers.”

239. Sections 12.33 to 12.39 of the Act are repealed.

240. Section 12.39.1 of the Act is amended

(1) by replacing “The fund is made up of the following” in the introductory clause by “The following are credited to the Fund”;

(2) by replacing paragraphs 1 and 1.1 by the following paragraphs:

“(1) fines collected under section 315.4 of the Highway Safety Code (chapter C-24.2);

“(1.1) fines collected under sections 509, 516 and 516.1 of the Highway Safety Code in the case of an offence evidenced by a photograph taken by a photo radar device or a red light camera system, except fines that belong to a municipality in accordance with an agreement under the second paragraph of section 597.1 of that Code;

“(1.2) costs awarded in proceedings that lead to the imposition of a fine referred to in paragraph 1 or 1.1;”;

(3) by replacing “paid” in paragraph 2 by “transferred to the Fund”;

(4) by replacing paragraph 3 by the following paragraph:

“(3) sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”.

241. Section 12.39.2 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “making up the fund” in the second paragraph by “credited to the Fund”.

242. Section 12.40 of the Act is amended

(1) by replacing “The fund shall be made up of the following sums, except interest” in the introductory clause by “The following are credited to the Fund, exclusive of the interest earned”;

(2) by replacing “paid” in paragraph 2 by “transferred to the Fund”;

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

“(3) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”.

243. Section 12.41 of the Act is amended by striking out the second paragraph.

244. Section 12.42 of the Act is amended by replacing “shall be paid into the consolidated revenue fund” by “are transferred to the general fund”.

ACT RESPECTING THE MINISTÈRE DU CONSEIL EXÉCUTIF

245. Section 3.31 of the Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30) is repealed.

246. Section 3.33 of the Act is amended

(1) by replacing “The fund shall be made up of the following sums, except interest” in the introductory clause by “The following are credited to the Fund, exclusive of the interest earned”;

(2) by replacing paragraph 3 by the following paragraph:

“(3) the advances made to the Fund by the Minister of Finance under section 54 of the Financial Administration Act (chapter A-6.001);”;

(3) by replacing “paid into the fund” in paragraph 4 by “transferred to the Fund”.

247. Section 3.34 of the Act is repealed.

248. Section 3.35 of the Act is replaced by the following section:

“3.35. Despite section 53 of the Financial Administration Act (chapter A-6.001), the Minister may not, as the person responsible for the Fund, borrow from the Minister of Finance sums credited to the Financing Fund established under the Act respecting the Ministère des Finances (chapter M-24.01).”

249. Section 3.37 of the Act is replaced by the following section:

3.37. The sums required for the payment of the sums referred to in section 3.36 are debited from the Fund.”

250. Sections 3.38 to 3.40 of the Act are repealed.

ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT
DURABLE, DE L'ENVIRONNEMENT ET DES PARCS

251. Section 15.3 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (R.S.Q., chapter M-30.001) is repealed.

252. Section 15.4 of the Act is amended

(1) by replacing the introductory clause by the following:

15.4. The following are credited to the Fund:”;

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

“(1) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”;

(3) by replacing “paid into” in paragraph 3 by “transferred to”;

(4) by replacing “paid” in paragraph 3.1 by “collected”;

(5) by replacing “the revenue allocated to that purpose by the Government, and any contribution determined by the Government” in paragraph 4 by “the sums transferred to the Fund by the Government out of those credited to the general fund”;

(6) by replacing “making up” in paragraph 9 by “credited to”.

253. Sections 15.5 to 15.11 of the Act are repealed.

ACT RESPECTING THE MINISTÈRE DU TOURISME

254. Section 19 of the Act respecting the Ministère du Tourisme (R.S.Q., chapter M-31.2) is amended by inserting “and Chapter V of the Financial Administration Act (chapter A-6.001)” after “this chapter”.

255. Section 20 of the Act is amended by striking out “determines the assets and liabilities of the fund. It also determines the nature of the activities that may be financed by the fund and the nature of the costs that may be charged to the fund. Moreover, the Government”.

256. Section 21 of the Act is amended

(1) by replacing the introductory clause by the following:

“21. The following are credited to the Fund:”;

(2) by replacing “paid into the fund” in paragraph 2 by “transferred to the Fund”;

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

“(4) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);”;

(4) by replacing “paid into the fund” in paragraph 5 by “transferred to the Fund”;

(5) by replacing paragraph 6 by the following paragraph:

“(6) the sums the Minister of Revenue transfers to the Fund out of those credited to the general fund, which correspond to the part of the proceeds of the Québec sales tax determined by the Government, on the dates the Government determines; and”.

257. Sections 22 to 24 and 26 of the Act are repealed.

258. Section 27 of the Act is amended by replacing “paid into the consolidated revenue fund” by “transferred to the general fund”.

259. Sections 28 to 30 of the Act are repealed.

ACT RESPECTING LABOUR STANDARDS

260. Section 141.1 of the Act respecting labour standards (R.S.Q., chapter N-1.1) is amended by replacing “paid into the labour market development fund” in the second paragraph by “credited to the Labour Market Development Fund”.

ACT TO FACILITATE THE PAYMENT OF SUPPORT

261. Section 38 of the Act to facilitate the payment of support (R.S.Q., chapter P-2.2) is amended

(1) by replacing “paid into” in the introductory clause by “credited to”;

(2) by striking out paragraph 4;

(3) by replacing paragraph 5 by the following paragraph:

“(5) the advances made to the Fund by the Minister of Finance under the first paragraph of section 54 of the Financial Administration Act (chapter A-6.001);”;

(4) by replacing paragraph 6 by the following paragraph:

“(6) the sums transferred to the Fund by the Agency out of those transferred to the Tax Administration Fund established under section 56 of the Act respecting the Agence du revenu du Québec (chapter A-7.003), and the sums transferred to the Fund by a department or a budget-funded body out of the appropriations allocated for that purpose by Parliament;”;

(5) by replacing “4” in paragraph 7 by “3”;

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

“The sums referred to in the first paragraph are deposited in trust with the Agency.”

262. Section 39 of the Act is amended by replacing “taken out of” at the end of the first paragraph by “debited from”.

263. Section 40 of the Act is repealed.

264. Section 41 of the Act is replaced by the following section:

“**41.** Section 53, the second paragraph of section 54, and sections 55 and 56 of the Financial Administration Act (chapter A-6.001) do not apply to the Fund.”

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

“**43.** The sums credited to the Fund are managed by the Agence du revenu du Québec.”

266. Sections 44 and 45 of the Act are repealed.

ACT RESPECTING TRANSPORT INFRASTRUCTURE PARTNERSHIPS

267. Section 16 of the Act respecting transport infrastructure partnerships (R.S.Q., chapter P-9.001) is amended by replacing “paid into” in the second paragraph by “credited to”.

268. Section 16.1 of the Act is amended by replacing “for payment into” by “, to be paid into the Consolidated Revenue Fund and credited to”.

ENVIRONMENT QUALITY ACT

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

(1) by replacing “paid into” in the second paragraph by “credited to”;

(2) by replacing “paid into” in the sixth paragraph by “credited to”.

270. Section 46.16 of the Act is amended by replacing “paid into” by “credited to”.

271. Section 46.17 of the Act is amended by replacing “paid into” in the second paragraph by “credited to”.

ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS FUND

272. Section 4 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 section:

“**4.** The Government may, on the conditions it determines and on the recommendation of the Minister, order that a part, which it fixes, of any sum that would otherwise be credited to the general fund be credited to the Fund.”

273. Section 4.1 of the Act is amended by replacing “pay sums into the Fund. The sums are taken out of the consolidated revenue fund” by “transfer to the Fund sums credited to the general fund”.

274. Section 5 of the Act is amended

(1) by replacing “making up the Fund are credited to the Minister, who must deposit them” in the first paragraph by “credited to the Fund are deposited in the name of the Minister”;

(2) by replacing “charged to” in the second paragraph by “debited from”;

(3) by striking out the third paragraph.

275. Section 6 of the Act is amended by replacing “derived from” and “making up” by “credited to”.

276. Sections 7 and 8 of the Act are replaced by the following sections:

“**7.** The Minister may debit from the Fund any sum the Minister takes out of the Consolidated Revenue Fund, under section 10 of the Financial Administration Act (chapter A-6.001), to repay the gross debt.

8. Sections 47 to 50 and 52 to 56 of the Financial Administration Act (chapter A-6.001) do not apply to the Fund.”

277. Sections 9 and 10 of the Act are repealed.

278. Section 11 of the Act is amended by replacing “making up” by “credited to”.

ACT TO PROMOTE THE REFORM OF THE CADASTRE IN QUÉBEC

279. Section 8.1 of the Act to promote the reform of the cadastre in Québec (R.S.Q., chapter R-3.1) is amended by replacing “paid into the land information fund” in the fourth paragraph by “credited to the Land Information Fund”.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

280. The Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended by replacing the heading of Division II of Chapter IV by the following heading:

“HEALTH SERVICES FUND”.

281. Section 39 of the Act is amended

(1) by replacing “remit the contributions contemplated in sections 34 and 34.1.1 to the health services fund” in the first paragraph by “transfer the contributions referred to in sections 34 and 34.1.1 to the Health Services Fund, out of the sums credited to the general fund”;

(2) by replacing “paid into the health services fund” in the second paragraph by “credited to the Health Services Fund”.

282. Section 40 of the Act is amended by striking out the second paragraph.

ACT RESPECTING THE RÉGIE DE L'ÉNERGIE

283. Section 85.38 of the Act respecting the Régie de l'énergie (R.S.Q., chapter R-6.01) is amended, in the second paragraph,

(1) by replacing “deposit them in” by “credit them to”;

(2) by inserting “crédit du” after “au” in the French text.

ACT RESPECTING THE SOCIÉTÉ DES LOTERIES DU QUÉBEC

284. Section 22.1 of the Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1) is amended, in the first paragraph,

(1) by replacing “assistance fund for independent community action established under Division III.1 of the Act respecting the Ministère du Conseil exécutif (chapter M-30)” by “Consolidated Revenue Fund” and “the State” by “State”;

(2) by inserting “; the amounts paid into the Consolidated Revenue Fund are credited to the Assistance Fund for Independent Community Action established under Division III.1 of the Act respecting the Ministère du Conseil exécutif (chapter M-30)” after “determined by the Government”.

ACT RESPECTING THE SOCIÉTÉ QUÉBÉCOISE D’INFORMATION JURIDIQUE

285. Section 15 of the Act respecting the Société québécoise d’information juridique (R.S.Q., chapter S-20) is amended by striking out the third paragraph.

ACT RESPECTING THE QUÉBEC SALES TAX

286. Section 541.33 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended

(1) by replacing “pay into the tourism partnership fund established by the Act to establish a tourism partnership fund (1996, chapter 72)” in the first paragraph by “transfer to the Tourism Partnership Fund established by the Act to establish the Tourism Partnership Fund (1996, chapter 72), out of the sums credited to the general fund;”;

(2) by replacing “payments” in the second paragraph by “transfers”.

FUEL TAX ACT

287. Section 55.1.1 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended

(1) by replacing “pay into the Land Transportation Network Fund, established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28)” in the introductory clause by “transfer to the Land Transportation Network Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28), out of the sums credited to the general fund”;

(2) by replacing “payments” in the second paragraph by “transfers”.

TRANSPORT ACT

288. Section 88.4 of the Transport Act (R.S.Q., chapter T-12) is amended, in the first paragraph,

(1) by replacing “Land Transportation Network Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28)” by “Consolidated Revenue Fund”;

(2) by inserting “; the contributions paid into the Consolidated Revenue Fund are credited to the Land Transportation Network Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28)” after “Minister of Transport”.

289. Section 88.5 of the Act is amended

(1) by replacing “paid into” by “credited to”;

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

“Despite section 49 of the Financial Administration Act (chapter A-6.001), the amounts required for payments under this section are taken out of the Consolidated Revenue Fund. Such payments must nevertheless be included, in accordance with section 47 of that Act, in the estimates for the Land Transportation Network Fund.”

290. Section 88.8 of the Act is amended

(1) by replacing “paid into” in the first paragraph by “credited to”;

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

“Despite section 49 of the Financial Administration Act (chapter A-6.001), the sums required for payments under this section are taken out of the Consolidated Revenue Fund. Such payments must nevertheless be included, in accordance with section 47 of that Act, in the estimates for the Land Transportation Network Fund established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (chapter M-28).”

ACT RESPECTING OFF-HIGHWAY VEHICLES

291. Section 49.3 of the Act respecting off-highway vehicles (R.S.Q., chapter V-1.2) is amended

(1) by replacing “Land Transportation Network Fund established under section 12.30 of the Act respecting the Ministère des Transports (chapter M-28)” by “Consolidated Revenue Fund”;

(2) by inserting “; the contributions paid into the Consolidated Revenue Fund are credited to the Land Transportation Network Fund established by section 12.30 of the Act respecting the Ministère des Transports (chapter M-28)” after “Minister of Finance”.

ACT RESPECTING ASSISTANCE AND COMPENSATION FOR
VICTIMS OF CRIME

292. The Act respecting assistance and compensation for victims of crime (1993, chapter 54) is amended by replacing the heading of Chapter III of Title III by the following heading:

“CRIME VICTIMS ASSISTANCE AND COMPENSATION FUND”.

293. Section 170 of the Act is amended by replacing “Fonds d’aide aux victimes d’actes criminels” and “Fonds d’aide et d’indemnisation des victimes d’actes criminels” by “Crime Victims Assistance Fund” and “Crime Victims Assistance and Compensation Fund” respectively.

294. Section 171 of the Act, amended by section 54 of chapter 77 of the statutes of 1999, is again amended

(1) by replacing “The Fonds is made up of the following amounts, except interest” in the introductory clause by “The following amounts are credited to the Fund, exclusive of the interest earned”;

(2) by replacing “paid into it” in paragraph 4 by “credited to the Fund”;

(3) by replacing “paid into it” in paragraph 5 by “paid into the Fund to further the achievement of its objects”;

(4) by replacing paragraph 6 by the following paragraph:

“(6) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (R.S.Q., chapter A-6.001);”;

(5) by replacing “pay into it” in paragraph 7 by “transfer to the Fund”.

295. Section 172 of the Act is amended

(1) by replacing “shall be taken out of the Fonds” in the introductory clause by “are debited from the Fund”;

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

“Section 56 of the Financial Administration Act (R.S.Q., chapter A-6.001) does not apply to the Fund.”

296. Section 173 of the Act is amended

(1) by replacing “periodically pay into the Fonds” in the first paragraph by “periodically transfer to the Fund, out of the sums credited to the general fund.”;

(2) by replacing “the Fonds are paid into the consolidated revenue fund” in the second paragraph by “the Fund are transferred to the general fund”.

297. Sections 174 to 178 of the Act are repealed.

ACT TO ESTABLISH A DISASTER ASSISTANCE FUND FOR CERTAIN
AREAS AFFECTED BY THE TORRENTIAL RAINS OF
19 AND 20 JULY 1996

298. Section 3 of the Act to establish a disaster assistance fund for certain areas affected by the torrential rains of 19 and 20 July 1996 (1996, chapter 45) is amended

(1) by replacing the introductory clause by the following:

“**3.** The following are credited to the Fund:”;

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

“(2) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (R.S.Q., chapter A-6.001);”;

(3) by replacing “paid” in paragraph 4 by “transferred to the Fund”;

(4) by replacing “the revenues dedicated for that purpose by the Government or any other contribution it determines” in paragraph 6 by “the sums transferred to the Fund by the Government out of those credited to the general fund”.

299. Section 4 of the Act is amended

(1) by replacing “shall be paid out of” in the introductory clause by “are debited from”;

(2) by striking out paragraph 4.

300. Section 5 of the Act is amended by replacing “The” by “Despite section 56 of the Financial Administration Act (R.S.Q., chapter A-6.001), the”.

301. Sections 6 to 11 of the Act are repealed.

302. Section 14 of the Act is amended by replacing “shall be paid into the consolidated revenue fund” in the second paragraph by “is transferred to the general fund”.

ACT TO ESTABLISH A FUND IN RESPECT OF THE ICE STORM OF
5 TO 9 JANUARY 1998

303. Section 2 of the Act to establish a fund in respect of the ice storm of 5 to 9 January 1998 (1998, chapter 9) is amended

(1) by replacing the introductory clause by the following:

“**2.** The following are credited to the Fund.”;

(2) by replacing “deposited” in paragraph 1 by “accounted for”;

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

“(2) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (R.S.Q., chapter A-6.001);”.

304. Section 3 of the Act is amended

(1) by replacing “deposit of” in the first paragraph by “purpose of accounting for”;

(2) by replacing “may be made out of” in the third paragraph by “are chargeable to”.

305. Section 4 of the Act is amended

(1) by replacing “taken out of” in the introductory clause by “debited from”;

(2) by striking out paragraph 4.

306. Sections 5 to 11 of the Act are repealed.

307. Section 13 of the Act is amended by replacing “shall be paid into the consolidated revenue fund” in the second paragraph by “is transferred to the general fund”.

ACT RESPECTING THE BOUNDARIES OF THE WATERS IN THE
DOMAIN OF THE STATE AND THE PROTECTION OF WETLANDS
ALONG PART OF THE RICHELIEU RIVER

308. Section 28 of the Act respecting the boundaries of the waters in the domain of the State and the protection of wetlands along part of the Richelieu River (2009, chapter 31) is amended by replacing “deposited in” in the first paragraph by “credited to”.

ACT CONCERNING PARC NATIONAL DU MONT-ORFORD

309. Section 3 of the Act concerning Parc national du Mont-Orford (2010, chapter 9) is amended by replacing “paid into” by “credited to”.

ACT TO ABOLISH THE MINISTÈRE DES SERVICES
GOUVERNEMENTAUX AND TO IMPLEMENT THE GOVERNMENT’S
2010-2014 ACTION PLAN TO REDUCE AND CONTROL
EXPENDITURES BY ABOLISHING OR RESTRUCTURING CERTAIN
BODIES AND CERTAIN FUNDS

310. Section 55 of the Act to abolish the Ministère des Services gouvernementaux and to implement the Government’s 2010-2014 Action Plan to Reduce and Control Expenditures by abolishing or restructuring certain bodies and certain funds (2011, chapter 16) is amended

(1) by replacing “advances” by “transfers”, “advanced” by “involved” and “paid into” by “transferred to”;

(2) by replacing “the Consolidated Revenue Fund” by “those credited to the general fund”.

311. Section 57 of the Act is amended

(1) by replacing “from the Consolidated Revenue Fund may be paid into” in the third paragraph by “taken from those credited to the general fund may be transferred to”;

(2) by inserting “crédit du” after “et portées au” in the third paragraph in the French text.

312. Section 2 of Schedule I to the Act is amended

(1) by replacing the introductory clause by the following:

“**2.** The following are credited to the Fund.”;

(2) by replacing “deposited” in paragraph 1 by “accounted for”;

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

“(2) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (R.S.Q., chapter A-6.001);”;

(4) by replacing “paid into” in paragraph 4 by “transferred to”;

(5) by replacing paragraph 6 by the following paragraph:

“The Government may, on the conditions it determines and on the recommendation of the Minister, order that, in addition to a sum listed in the first paragraph, a part, which it fixes, of any sum that would otherwise be credited to the general fund be credited to the Fund.”

313. Section 3 of Schedule I to the Act is amended by replacing “for the deposit of” in the first paragraph by “for the purpose of accounting for”.

314. Section 4 of Schedule I to the Act is amended

(1) by replacing “taken out of” in the introductory clause by “debited from”;

(2) by striking out paragraph 4.

315. Sections 5 to 11 of Schedule I to the Act are repealed.

REGULATION RESPECTING THE APPLICATION OF THE ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES FOR CREE NATIVE PERSONS

316. Section 363 of the Regulation respecting the application of the Act respecting health services and social services for Cree Native persons (R.R.Q., chapter S-5, r. 1) is amended by adding the following sentence at the end of subparagraph *d* of the second paragraph: “However, in the case of an adult 65 years of age or older admitted permanently to a hospital centre for long-term care or a residential centre, the deduction is granted for disbursements of up to \$650 a month for a maximum period of three months following the date of admission.”

CHAPTER XII

TRANSITIONAL AND FINAL PROVISIONS

317. The fees, duties and costs prescribed by the Tariff of fees respecting land registration (R.R.Q., chapter B-9, r. 1), the Tariff of fees respecting the register of personal and movable real rights (R.R.Q., chapter B-9, r. 2) and the Regulation respecting the duties and costs payable for licences, registration and authorization regarding video lotteries (R.R.Q., chapter L-6, r. 7), replaced respectively by Schedules I and II to the Act respecting registry offices (R.S.Q., chapter B-9) and Schedule I to the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., chapter L-6), enacted respectively by sections 63 and 67, are deemed to have been set by those schedules since the date of coming into force of the tariff and the regulation they respectively replace.

The sums paid in fees, duties and costs under those regulations are deemed to be fees, duties and costs validly collected under the first paragraph. Those sums belong to the Government.

318. A draft regulation made before 1 September 2011 under subparagraph 1, 2 or 3 of the first paragraph or under the fourth paragraph of section 573.3.1.1 of the Cities and Towns Act (R.S.Q., chapter C-19), enacted by section 41, may, despite section 11 of the Regulations Act (R.S.Q., chapter R-18.1), be enacted as early as the fifteenth day after its publication in the *Gazette officielle du Québec*.

The same holds for a draft regulation made before 1 September 2011 under subparagraph 1, 2 or 3 of the first paragraph or under the fourth paragraph of article 938.1.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), under subparagraph 1, 2 or 3 of the first paragraph or under the fourth paragraph of section 113.1 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01), under subparagraph 1, 2 or 3 of the first paragraph or under the fourth paragraph of section 106.1 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02), under subparagraph 14 or 15 of the first paragraph of section 23 of the Act respecting contracting by public bodies (R.S.Q., chapter C-65.1), under section 23.1 or 24.2 of that Act, or under subparagraph 1, 2 or 3 of the first paragraph or under the fourth paragraph of section 103.1 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01), enacted by sections 43, 45, 47, 50, 51, 53 and 58 respectively.

319. The second paragraph of section 15 of the Financial Administration Act (R.S.Q., chapter A-6.001), enacted by section 15 of this Act, is to be read, for the period from 13 June 2011 to 31 March 2012, as if “credited to” were replaced by “constituting”.

320. The special funds created by the Government under section 46 of the Financial Administration Act before 1 April 2012 are deemed to have been created by an Act.

The Financial Administration Act has precedence over any order by which such a fund was created.

321. Section 29 of the Tax Administration Act (R.S.Q., chapter A-6.002), amended by section 87, is to be read, for the period from 13 June 2011 to 31 March 2012, as if “debited from” were replaced by “paid out of”.

322. Section 57 of the Act respecting the Agence du revenu du Québec (R.S.Q., chapter A-7.003), enacted by section 34, is to be read as follows for the period from 13 June 2011 to 31 March 2012:

“**57.** The Agency pays into the Fund, out of the sums collected for the Minister under the Taxation Act (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.

The Agency pays into the Fund, out of the sums collected for the Minister under the Taxation Act, the sum corresponding to the interest referred to in section 29 of the Tax Administration Act (chapter A-6.002).”

323. If the coming into force of the second paragraph of section 597.1 of the Highway Safety Code (R.S.Q., chapter C-24.2), as enacted by section 73 of chapter 40 of the statutes of 2007, falls after 1 April 2012, paragraph 1.1 of section 12.39.1 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28), enacted by paragraph 2 of section 240, is to be read as follows until that coming into force:

“(1.1) the fines collected under sections 509, 516 and 516.1 of the Code for offences evidenced by a photograph taken by a photo radar device or a red light camera system;”.

324. Section 13.2 of the Act respecting the Ministère de l’Éducation, du Loisir et du Sport (R.S.Q., chapter M-15), repealed by section 174, is to be read, for the period from 13 June 2011 to 31 March 2012, as if the following paragraph were added at the end:

“The particulars of the management of the Fund are determined by the Conseil du trésor.”

325. Section 13.3 of the Act, amended by section 29, is to be read, for the period from 13 June 2011 to 31 March 2012,

(1) as if “are credited to” in the introductory clause were replaced by “constitute”;

(2) as if “credited to” in paragraph 5 were replaced by “constituting”.

326. Paragraph 1 of section 11.3 of the Act respecting the Ministère de la Santé et des Services sociaux (R.S.Q., chapter M-19.2), amended by paragraph 2 of section 195, is to be read as follows for the period from 13 June 2011 to 31 March 2012:

“(1) the sums paid by the Minister of Finance, at the intervals that Minister determines, that are taken out of the Consolidated Revenue Fund and that correspond to those 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);”.

327. The fees collected under the Act to facilitate the payment of support (R.S.Q., chapter P-2.2) and paid into the Fonds des pensions alimentaires since 1 April 2011 are remitted to the Agence du revenu du Québec.

328. Subparagraph 6 of the first paragraph of section 38 of the Act to facilitate the payment of support, enacted by paragraph 4 of section 261, is to be read, for the period from 13 June 2011 to 31 March 2012, as if “transferred to” were replaced by “paid into”.

329. Despite sections 19.2 and 20.1 of the Act respecting the Société des alcools du Québec (R.S.Q., chapter S-13), enacted by sections 71 and 73 respectively, the Société des alcools du Québec may, without the authorization of the Government, establish a subsidiary to which it may transfer the equity securities it holds in the limited partnership referred to in Order in Council 763-2010 dated 8 September 2010 (2010, G.O. 2, 4103, French only) and the shares of the business corporation that is the general partner.

330. In any regulation made for the purposes of the Securities Act (R.S.Q., chapter V-1.1), “note de crédit”, and “note” when it designates a credit rating, are replaced in the French text by “notation”, with the necessary modifications.

331. This Act comes into force on 13 June 2011, except

(1) section 316, which comes into force on 1 July 2011;

(2) sections 1, 4, 5 and 64 to 68, which come into force on 1 January 2012;

(3) sections 11 to 14, 16, 22, 23 and 27, paragraph 3 of section 29, paragraph 1 of section 30, sections 31 and 32, sections 84 to 86 and sections 89 to 315, except paragraph 2 of section 195 and paragraphs 2 and 4 of section 261, which come into force on 1 April 2012;

(4) section 9, which comes into force on 1 January 2013;

(5) sections 2, 3, 6 to 8 and 10, which come into force on 1 January 2014;
and

(6) sections 60 to 63 and section 317, except as concerns the replacement of the Tariff of fees respecting land registration (R.R.Q., chapter B-9, r. 1) by Schedule I to the Act respecting registry offices (R.S.Q., chapter B-9), which come into force on the date or dates to be set by the Government.

SCHEDULE I
(Section 36)

ACT TO ESTABLISH THE NORTHERN PLAN FUND

CHAPTER I

NORTHERN PLAN FUND

1. The Northern Plan Fund is established within the Ministère des Finances.

The purpose of the Fund is to foster the development and protection of the area covered by the Northern Plan.

The Northern Plan covers all of Québec located north of the 49th degree of north latitude and north of the St. Lawrence River and the Gulf of St. Lawrence.

2. The Fund is dedicated to providing financial assistance for measures and strategic infrastructure promoting the development of the area covered by the Northern Plan and to financing the protection of the area and social measures aimed, in particular, at meeting the needs of the populations living in that area.

The Fund is also dedicated to financing the carrying out of the mandates given to Investissement Québec for the purpose of promoting the economic development of the area covered by the Northern Plan.

Financial assistance for strategic infrastructure may be for infrastructure construction, renewal, maintenance or operation.

3. The following are credited to the Fund:

- (1) the sums transferred to it by the Minister of Revenue under section 4;
- (2) the sums paid into it by Hydro-Québec under section 5;
- (3) the sums transferred to it by a minister or a budget-funded body out of the appropriations allocated for that purpose by Parliament;
- (4) the sums transferred to it by the Minister under sections 53 and 54 of the Financial Administration Act (R.S.Q., chapter A-6.001);
- (5) the gifts, legacies and other contributions paid into it to further the achievement of its objects; and
- (6) the revenue generated by the sums credited to the Fund.

4. The Minister of Revenue transfers to the Fund, out of the sums credited to the general fund, at the intervals and in accordance with the other terms determined by the Government, the part that the latter determines of the proceeds of the taxes referred to in the following subparagraphs, without exceeding, for each fiscal year, the amount specified:

(1) the income tax payable by individuals under Title I of Book V of Part I of the Taxation Act (R.S.Q., chapter I-3), up to \$75,000,000;

(2) the income tax payable by corporations under Title II of that Book, up to \$75,000,000; and

(3) the public utility tax payable under Part VI.4 of that Act, up to \$20,000,000.

When determining the part of the proceeds of the taxes that is to be transferred to the Fund, the Government takes into account the variation in those proceeds that is attributable to the activities carried out in the area covered by the Northern Plan to develop the natural resources found there, and to the financing of measures and strategic infrastructure by the Fund.

5. Hydro-Québec pays a sum of \$10,000,000 annually into the Consolidated Revenue Fund, within 30 days after the end of its fiscal year.

The sum is credited to the Fund.

The sum to be paid annually by Hydro-Québec as of the year 2017 is determined by the Government.

6. The Minister may debit the following sums from the Fund:

(1) the sums that the Minister puts at the disposal of government bodies within the meaning of the Financial Administration Act or private bodies;

(2) the sums that the Minister transfers to the Economic Development Fund established under the Act respecting Investissement Québec (R.S.Q., chapter I-16.0.1) for the carrying out of investment prospecting and solicitation mandates given to Investissement Québec by the Government, under the Act, with regard to the area covered by the Northern Plan; and

(3) the sums that the Minister may transfer to the following special funds:

(a) the mining heritage component of the Natural Resources Fund, established by section 17.12.12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2);

(b) the Land Transportation Network Fund, established by paragraph 1 of section 12.30 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28);

(c) 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); and

(d) the Tourism Partnership Fund established under section 19 of the Act respecting the Ministère du Tourisme (R.S.Q., chapter M-31.2).

The Minister may, in addition, determine the intervals and other terms of the payments or transfers. The Minister may also subject the payments and transfers to any conditions the Minister considers appropriate.

When paying or transferring a sum to a government body, the Minister may, jointly with the body, define a program under which it may redistribute those sums, in accordance with the purposes of the Fund.

7. A minister designated in accordance with section 8 may debit from the Fund the sums specified in the designating order.

8. When the activities of a government department permit the provision of financial assistance for measures and strategic infrastructure or the delivery of services in the area covered by the Northern Plan, the Government may designate the Minister responsible for the department, on the joint recommendation of the Minister of Finance and the Minister concerned and after consulting with the Minister of Natural Resources and Wildlife, as having the authority to debit sums from the Fund.

The designating order must, for each of the fiscal years during which it is applicable, specify how the sums are to be used and the maximum amount that may be debited from the Fund.

The Minister concerned tables the order in the National Assembly within 15 days of the date it is made, or if the Assembly is not sitting, within 15 days of resumption.

The Minister concerned continues to be responsible for the activities for which sums are debited from the Fund.

9. Any surplus accumulated by the Fund is transferred to the general fund on the dates and to the extent determined by the Government.

10. The books and accounts of the Fund are audited each year by the Auditor General.

CHAPTER II**AMENDING PROVISIONS**

11. The Act respecting Investissement Québec (R.S.Q., chapter I-16.0.1) is amended by inserting the following section after section 22:

“22.1. The Government may, in a program, reserve to the Minister and the Minister of Finance the power to authorize the Company to grant financial assistance.

The Government may also provide for the creation of a committee responsible for advising the ministers on the granting of any financial assistance that is subject to their authorization.

The Government determines, in the program, the conditions under which financial assistance is not subject to the authorization of the Minister and the Minister of Finance.”

12. Section 26 of the Act is amended by inserting the following paragraph after paragraph 3:

“(3.1) the sums transferred to the Fund by the Minister of Finance in accordance with section 6 of the Act to establish the Northern Plan Fund (2011, chapter 18, Schedule I);”.

13. Section 17.12.17 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2), enacted by section 54 of chapter 16 of the statutes of 2011, is amended by inserting the following paragraph after paragraph 1:

“(1.1) the sums transferred to the Fund by the Minister of Finance in accordance with section 6 of the Act to establish the Northern Plan Fund (2011, chapter 18, Schedule I);”.

14. Section 12.32 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28) is amended by inserting the following paragraph after paragraph 2.9:

“(2.10) the sums transferred to the Fund by the Minister of Finance in accordance with section 6 of the Act to establish the Northern Plan Fund (2011, chapter 18, Schedule I);”.

15. Section 15.4 of the Act respecting the Ministère du Développement durable, de l’Environnement et des Parcs (R.S.Q., chapter M-30.001) is amended by inserting the following paragraph after paragraph 3.1:

“(3.2) the sums transferred to the Fund by the Minister of Finance in accordance with section 6 of the Act to establish the Northern Plan Fund (2011, chapter 18, Schedule I);”.

16. Section 21 of the Act respecting the Ministère du Tourisme (R.S.Q., chapter M-31.2) is amended by inserting the following paragraph after paragraph 2:

“(2.1) the sums transferred to the Fund by the Minister of Finance in accordance with section 6 of the Act to establish the Northern Plan Fund (2011, chapter 18, Schedule I);”.

CHAPTER III

TRANSITIONAL AND FINAL PROVISIONS

17. For the period from 13 June 2011 to 31 March 2012, this Act is to be read

(1) as if sections 3 to 5 were replaced by the following sections:

“3. The Fund is made up of

(1) the sums paid into it by the Minister of Revenue under section 4;

(2) the sums paid into it by Hydro-Québec under section 5;

(3) the sums paid into it by a minister or a budget-funded body out of the appropriations allocated for that purpose by Parliament;

(4) the sums paid into it by the Minister under sections 5.1 and 5.2;

(5) the gifts, legacies and other contributions paid into it to further the achievement of its objects; and

(6) the revenue generated by the assets making up the Fund.

“4. The Minister of Revenue pays into the Fund, at the intervals and in accordance with the other terms determined by the Government, the part that the latter determines of the proceeds of the taxes referred to in the following subparagraphs, without exceeding, for each fiscal year, the amount specified:

(1) the income tax payable by individuals under Title I of Book V of Part I of the Taxation Act (R.S.Q., chapter I-3), up to \$75,000,000;

(2) the income tax payable by corporations under Title II of that Book, up to \$75,000,000; and

(3) the public utility tax payable under Part VI.4 of that Act, up to \$20,000,000.

When determining the part of the proceeds of the taxes that is to be paid into the Fund, the Government takes into account the variation in these proceeds

that is attributable to the activities carried out in the area covered by the Northern Plan to develop the natural resources found there, and to the financing of measures and strategic infrastructure by the Fund.

“5. Hydro-Québec pays a sum of \$10,000,000 annually into the Fund, within 30 days after the end of its fiscal year.

The sum to be paid by Hydro-Québec as of the year 2017 is determined by the Government.

“5.1. The Minister may take out of the Financing Fund established under the Act respecting the Ministère des Finances (R.S.Q., chapter M-24.01) any sum that the Minister lends to the Northern Plan Fund.

An amount paid into the Northern Plan Fund by means of such a loan is repayable out of that Fund.

“5.2. The Minister may, with the authorization of the Government and on the conditions it determines, advance to the Northern Plan Fund sums taken out of the Consolidated Revenue Fund.

Conversely, the Minister may advance to the Consolidated Revenue Fund, on the conditions the Minister determines, any part of the sums making up the Northern Plan Fund that is not required for its operation.

Any advance made to a fund is repayable out of that Fund.”;

(2) as if section 6 was amended

(a) by replacing “debit the following sums from the” in the introductory clause in the first paragraph by “take the following sums out of the”;

(b) by replacing “transfers to” in subparagraph 2 of the first paragraph by “pays into”;

(c) by replacing “transfer to” in the introductory clause in subparagraph 3 of the first paragraph by “pay into”;

(d) by striking out “or transfers” and “and transfers” in the second paragraph;

(e) by striking out “or transferring” in the third paragraph;

(3) as if “debit from” in section 7 was replaced by “take out of”;

(4) as if “debit sums from” in the first paragraph of section 8 was replaced by “take sums out of” and as if “debited from” in the second paragraph of that section was replaced by “taken out of”;

(5) as if the following section was inserted after section 8:

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

The manner in which the Fund is to be managed is determined by the Conseil du trésor.”;

(6) as if “transferred to the general fund” in section 9 was replaced by “paid into the Consolidated Revenue Fund”;

(7) as if the following sections were inserted after section 9:

“9.1. 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.

“9.2. The fiscal year of the Fund ends on 31 March.

“9.3. Despite any provision to the contrary, the Minister must, in the event of a deficiency in the Consolidated Revenue Fund, pay out of the Northern Plan Fund the sums required for the execution of a judgment against the State that has become *res judicata*.”

18. Paragraph 3.1 of section 26 of the Act respecting Investissement Québec (R.S.Q., chapter I-16.0.1), paragraph 1.1 of section 17.12.17 of the Act respecting the Ministère des Ressources naturelles et de la Faune (R.S.Q., chapter M-25.2), paragraph 2.10 of section 12.32 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28), paragraph 3.2 of section 15.4 of the Act respecting the Ministère du Développement durable, de l’Environnement et des Parcs (R.S.Q., chapter M-30.001) and paragraph 2.1 of section 21 of the Act respecting the Ministère du Tourisme (R.S.Q., chapter M-31.2), enacted by sections 12, 13, 14, 15 and 16, respectively, are to be read, until 1 April 2012, as if “transferred to” was replaced by “paid into”.

19. The Minister pays into the Fund, for the 2011-2012 fiscal year, a sum of \$19,000,000 taken out of the Consolidated Revenue Fund.

20. An order made under section 4 cannot apply to a fiscal year preceding the fiscal year 2012-2013.

- 21.** The Minister of Finance is responsible for the administration of this Act.
- 22.** This Act comes into force on 13 June 2011.

SCHEDULE II
(*Section 63*)

“SCHEDULE I

TARIFF OF FEES — LAND REGISTRATION

- 1.** The fee for the filing of an application for the registration of rights, in paper form, at the registry office for a registration division is \$60. The fee is reduced by \$10 if the application is filed electronically with the Land Registry Office.
- 2.** Despite section 1, the fee for the filing of an application for the registration of rights that is in the form of a summary, in paper form, at the registry office for a registration division is \$60 per summarized document. The fee is reduced by \$10 per summarized document if the application is filed electronically with the Land Registry Office.
- 3.** The fee for the filing of an application for the cancellation or reduction of a registration—including the cancellation or reduction of the rights set out in the corresponding initial application for registration—in paper form, at the registry office for a registration division is \$71, plus \$48 for every additional application. Both of these amounts are reduced by \$10 if the application is filed electronically with the Land Registry Office.
- 4.** The fee for the filing of a prior notice of sale for non-payment of immovable taxes, in paper form, at the registry office for a registration division is \$60 plus \$8 per lot or part of a lot. The fee is \$50 plus \$8 per lot or part of a lot if the application is filed electronically with the Land Registry Office.
- 5.** The fee for the filing of an application for the registration of an address, by notice or by reference to a previously published notice, for the renewal of the registration of an address or for the registration of an omitted reference to a notice of address is \$36.

However, no fee is payable for the registration of a change in a reference to a notice of address.

- 6.** Despite sections 1 to 5, no fee is payable for the registration of

(1) a change in the address or in the name of a person referred to in article 3022 of the Civil Code or the cancellation or reduction of the registration of a notice of address;

(2) a list of immovables unsold at a sale for non-payment of immovable taxes;

(3) a document evidencing the redemption of lots adjudicated at a sale for non-payment of immovable taxes;

(4) a notice served under article 813.4 of the Code of Civil Procedure (chapter C-25);

(5) an action against the owner of an immovable involving a legal hypothec in favour of the participants in the construction or renovation of the immovable or involving a legal hypothec held by a syndicate of co-owners on a co-owner's fraction;

(6) a list of immovables adjudicated at a sale for non-payment of immovable taxes;

(7) a notice of a sheriff's sale;

(8) a release from a sheriff's seizure;

(9) a clerk's certificate attesting that an action has been discontinued;

(10) a certificate of the Attorney General stating that a hypothec in favour of the State is extinguished or reduced; and

(11) the abandonment or revocation of a real right of State resource development that is not exempt from registration.

7. The fee for statements certified by the registrar as provided for in the first paragraph of article 3019 of the Civil Code and article 704 of the Code of Civil Procedure is \$12 for the certified statement and \$12 for each copy of an application for registration that forms part of the statement, including the accompanying document if the application is in the form of a summary.

8. The fee for any other certificate is \$12, unless the law expressly provides that no fee or a different set fee is payable.

9. The fee for each copy or extract from a register kept at the Land Registry Office is \$18 per land file or per file opened in the index of names, directory of addresses or directory of real right holders or, in the case of the book of presentation, per date and registration division. The fee is \$18 per file for each copy or extract from the register complementary to the index of names preserved on microfilm or microfiche for the registration divisions of Montréal and Laval.

The fee for each copy or extract from a register preserved at the registry office for a registration division, under section 245 of the Act to amend the Civil Code and other legislative provisions relating to land registration (2000, chapter 42), is \$18 per page of the register.

The fee for each copy of the plan of a lot is \$6. The fee for each copy or extract from an application for registration, including the accompanying document if the application is in the form of a summary, or for each copy or extract from any other document is \$18.

10. The fee for copies of applications, including the accompanying documents if the applications are in the form of a summary, forwarded for the purposes of transfers of immovables or the updating of the municipal assessment rolls, is \$3 per copy, regardless of the means used to issue such copies.

11. A fee of \$18 is added to the fee payable when the copy, extract or statement is sent by fax.

12. The municipal bodies are billed monthly for the fees payable for the copies of applications and documents that are forwarded to them for the purposes of transfers of immovables and the updating of the municipal assessment rolls.

13. The fee for completing the Ministère du Revenu form concerning a person who appears to be the registered owner of a lot, of part of a lot or of an immovable identified by a serial number in the registers is \$6 for each form completed.

14. The fee for on-site consultation, at the registry office for a registration division, of the registers, plans and other documents preserved in paper form or on microfilm or microfiche is \$6 per person per day or fraction of a day. The consultation fee includes the cost of copies from the registers and other microfilmed or microphotographed documents produced by the printers made available to the public.

No fee is payable to consult the registers, plans and documents for the purpose of preparing cadastres under the Act to promote the reform of the cadastre in Québec (chapter R-3.1) or the Act respecting land titles in certain electoral districts (chapter T-11).

15. The fee for the consultation of electronic registers, plans and other documents is \$4 per lot, document, name, registration division or keyword search, according to the document or register consulted. The fee is \$1 per lot, document, name, registration division or keyword search if the registers, plans and documents are consulted otherwise than by means of the screens available at the registry offices for the registration divisions. The consultation fee includes the cost of copies from the electronic registers, plans and other documents produced by the printers made available to the public.

No fee is payable to consult the registers, plans and documents by means of the screens available at the registry offices for the registration divisions, for the purpose of preparing cadastres under the Cadastre Act (chapter C-1), the Act to promote the reform of the cadastre in Québec or the Act respecting land titles in certain electoral districts.

16. The fee for a certified statement of registration in paper form is \$12. However, no fee is payable for the first certified statement of registration issued in respect of an application for registration filed in paper form at the registry office for a registration division.

17. The fees payable under this Tariff are adjusted in accordance with section 83.3 of the Financial Administration Act (chapter A-6.001). However, a fee is not adjusted if it was set in the preceding year or was increased in the preceding year otherwise than under that section.

Adjusted amounts are rounded down to the nearest dollar if they include a dollar fraction that is less than \$0.50, or up to the nearest dollar if they include a dollar fraction that is equal to or greater than \$0.50. The application of this rounding rule may not operate to decrease a fee below its pre-adjustment level.

If an adjusted amount cannot be rounded up to the nearest dollar, the annual adjustments are deferred and accumulated until the fee payable includes a dollar fraction that is equal to or greater than \$0.50.

The Minister publishes the results of the adjustment in the *Gazette officielle du Québec*.

“SCHEDULE II

TARIFF OF FEES — REGISTER OF PERSONAL AND MOVABLE REAL RIGHTS

1. The fee for the registration of a right whose ultimate effective date of registration is required, by law, to be specified in the application is

- (1) \$30.25 for one year or less of registration;
- (2) \$33.25 for more than one year and up to two years of registration;
- (3) \$36.25 for more than two years and up to three years of registration;
- (4) \$39.25 for more than three years and up to four years of registration;
and
- (5) \$42.25 for more than four years of registration.

The fees for the renewal of the registration of a right are the same as above. However, if the application is for the renewal of the registration of two or more rights, the applicable fee is increased by \$3 per year or fraction of a year, up to a maximum of five years of registration, multiplied by the number of additional registrations listed by number under the heading “Reference to registration in the register of personal and movable real rights” on the form.

2. The fee for the registration of a right whose ultimate effective date of registration is not required by law to be specified in the application, or for the registration of a correction in an entry, is \$42.50 per application.

3. The fee for the registration of an address or of a change in the beneficiary’s name, address or fax number is \$42.50 per application.

4. The fees payable under sections 1 to 3 are reduced by \$8 per application if filed electronically.

5. Despite sections 1 and 2, no fee is payable to register

- (1) a judgment notified by the court clerk under article 817.2 of the Code of Civil Procedure (chapter C-25);
- (2) a marriage contract under article 442 of the Civil Code;
- (3) a correction with regard to the rights referred to in paragraphs 1 and 2;
or
- (4) a cancellation or reduction of a registration.

6. The fee for a statement of a particular entry, certified by the registrar and issued in accordance with article 3019 of the Civil Code, is \$5.05.

7. The fee for a statement of rights entered in the register, certified by the registrar, is

(1) \$12.20 per name for a given date of birth if the statement is made under the name of a natural person;

(2) \$12.20 per name if the statement is made under a name other than that of a natural person; and

(3) \$12.20 per identification number if the statement is made under the identification number of a road vehicle.

8. The fee for the issue by the registrar of a copy or extract from an application for registration or a memorial of presentation is \$5.05 per copy or extract.

This fee is doubled for a copy or extract certified by the registrar.

9. Despite sections 6 and 8, no fee is payable for the issue of a statement or copy certified by the registrar in respect of a list contained in the register or in an application, if a regulation under article 3024 of the Civil Code provides that the list can not be accessed for examination by the means provided for in the regulation.

10. The fee for any other certificate is \$5.05, unless the law expressly provides that no fee or a different set fee is payable.

11. A fee of \$5.05 per document is added to the fees set in sections 6, 7 and 8 when a statement, copy or extract is sent by fax.

12. The fee for the issue of statistical reports is \$1.75 per second of computer time, but may not be less than \$101.00.

13. The fee for searching by name in the register is \$8.10 per name or, in the case of a natural person's name, \$8.10 per name coupled with a given date of birth.

14. The fee for searching by road vehicle identification number in the register is \$3 per number.

15. The fee for consulting a specific entry in the register using the number of the entry or the form number of the related application is \$3 per number.

16. The fee for searching by name in the list of addresses is \$3 per name or, in the case of a natural person's name, \$3 per name coupled with a given date of birth.

The fee for searching by notice of address number in the list of addresses is \$3 per number.

17. The fees payable under sections 13 to 16 are increased by \$3 per name or per number when the register or the list of addresses is consulted by telephone.

18. The fees payable under this Tariff are adjusted in accordance with section 83.3 of the Financial Administration Act (chapter A-6.001). However, a fee is not adjusted if it was set in the preceding year or was increased in the preceding year otherwise than under that section.

Adjusted amounts are rounded down to the nearest dollar if they include a dollar fraction that is less than \$0.50, or up to the nearest dollar if they include a dollar fraction that is equal to or greater than \$0.50. The application of this rounding rule may not operate to decrease a fee to below its pre-adjustment level.

If an adjusted amount cannot be rounded up to the nearest dollar, the annual adjustments are deferred and accumulated until the fee payable includes a dollar fraction that is equal to or greater than \$0.50.

The Minister publishes the results of the adjustment in the *Gazette officielle du Québec*.”

SCHEDULE III
(Section 67)

“SCHEDULE I

TARIFF OF FEES AND DUTIES — VIDEO LOTTERY MACHINES

1. The fee for the examination of an application for a licence to manufacture or assemble video lottery machines, sell video lottery machines to the Société des loteries du Québec or rent or otherwise alienate video lottery machines to a person outside Québec is \$679.

The duties for the issue of such a licence are \$6,802.

2. The fee for the examination of an application for a licence to install, repair, transport or maintain video lottery machines is \$137.

The duties for the issue of such a licence are \$1,361.

3. The fee for the examination of an application for the issue or the modification of a licence to make available for public use up to a specified number of video lottery machines in the establishment for which the licence is issued is \$110.

The duties for the issue of such a licence are \$1,000.

However, the duties payable for a licence issued for a period of less than 12 months are proportional to the period remaining until the anniversary date of the bar, public house or tavern permit and are computed by dividing the duties payable for the issue of a licence by the number of days in the calendar year for which the licence application is made and multiplying the quotient by the number of days remaining in the term of the bar, public house or tavern permit.

Duties calculated in accordance with the third paragraph are rounded down to the nearest dollar if they include a dollar fraction that is less than \$0.50, or up to the nearest dollar if they include a dollar fraction that is equal to or greater than \$0.50.

4. The duties for the issue of a video lottery machine transport authorization are \$137.

5. The duties for the registration of a video lottery machine are \$65 per machine.

6. The duties for the issue of a duplicate licence are \$5.

7. The duties payable under this Tariff are adjusted in accordance with section 83.3 of the Financial Administration Act (chapter A-6.001). However, duties are not adjusted if they were set in the preceding year or were increased in the preceding year otherwise than under that section.

Adjusted amounts are rounded down to the nearest dollar if they include a dollar fraction that is less than \$0.50, or up to the nearest dollar if they include a dollar fraction that is equal to or greater than \$0.50. The application of this rounding rule may not operate to decrease duties to below their pre-adjustment level.

If an adjusted amount cannot be rounded up to the nearest dollar, the annual adjustments are deferred and accumulated until the duties payable include a dollar fraction that is equal to or greater than \$0.50.

The board publishes the results of the adjustment in the *Gazette officielle du Québec*.”

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SCHEDULE I

SCHEDULE II

SCHEDULE III

2011, chapter 19

AN ACT RESPECTING THE GOVERNANCE AND MANAGEMENT OF THE INFORMATION RESOURCES OF PUBLIC BODIES AND GOVERNMENT ENTERPRISES

(introduced during the 1st Session of the 39th Legislature and allowed to continue during the
2nd Session of the 39th Legislature on 24 February 2011)

Bill 133

Introduced by Madam Michelle Courchesne, Minister responsible for Government
Administration and Chair of the Conseil du trésor

Introduced 8 December 2010

Passed in principle 3 May 2011

Passed 9 June 2011

Assented to 13 June 2011

**Coming into force: 13 June 2011, except section 27, which comes into force on the date of
coming into force of section 2 of chapter 16 of the statutes of 2011**

Legislation amended:

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

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

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

Act respecting the Commission administrative des régimes de retraite et d'assurances (R.S.Q.,
chapter C-32.1.2)

Election Act (R.S.Q., chapter E-3.3)

Act respecting the Ministère des Services gouvernementaux (R.S.Q., chapter M-26.1)

Public Protector Act (R.S.Q., chapter P-32)

Act respecting occupational health and safety (R.S.Q., chapter S-2.1)

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

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

Explanatory notes

This Act establishes a framework for the governance and management of information resources applicable to government departments and to most public bodies, including those in the education network and the health and social services network.

The position of chief information officer is created, and the main functions of that position are defined. The chief information officer will be responsible for implementing the policies and directives made under this Act, overseeing their application and coordinating their execution. The chief information officer will also be responsible, among other things, for advising the Conseil du trésor on information resources and for providing public bodies with the tools and assistance they need to efficiently manage their information resources.

(Cont'd on next page)

Explanatory notes (Cont'd)

The designation of network and sectoral information officers is provided for and their functions are defined.

The management tools public bodies must establish for the governance and management of their information resources are identified. Hence, in accordance with the terms and particulars defined by the Conseil du trésor, public bodies must:

- (1) establish a three-year plan of resource information projects and activities;
- (2) establish a spending program detailing the use of the moneys that will be spent on such projects and activities during the fiscal year;
- (3) engage in project follow-up, in the cases determined by the Conseil du trésor;
- (4) draw up a review of each project or project phase authorized under the Act; and
- (5) draw up an annual review of achievements and benefits.

Public bodies must have their annual spending programs approved, and their information resource projects authorized by, depending on the case, the Government, the Conseil du trésor, the Minister of Education, Recreation and Sports, the Minister of Health and Social Services, the public body's board of directors or, if no board exists, the public body's most senior officer.

Government enterprises must adopt a policy that, among other things, reflects the objectives of this Act.

The Conseil du trésor is granted various powers and responsibilities, such as the power to issue directives and the responsibility of developing policies on information resource governance and management in the public bodies and proposing them to the Government.

The Conseil du trésor may also, on the recommendation of the chief information officer and under the conditions it determines, confer upon another public body, including the Centre de services partagés du Québec, the responsibility of carrying out all or part of a public body's information resource project.

Lastly, transitional and consequential provisions are introduced, in particular with regard to the first sectoral information officers appointed, information resource projects already in progress and the policies of certain bodies with regard to the security and management of information resources.



Chapter 19

AN ACT RESPECTING THE GOVERNANCE AND MANAGEMENT OF THE INFORMATION RESOURCES OF PUBLIC BODIES AND GOVERNMENT ENTERPRISES

[Assented to 13 June 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

OBJECT AND SCOPE

1. The object of this Act is to set out rules for the governance and management of information resources in public bodies and government enterprises with a view to

(1) implementing an integrated and coordinated system of governance based on the provision of quality services to individuals and enterprises and the preservation of the Government's digital heritage;

(2) optimizing operations by sharing and pooling know-how, information, infrastructures and resources; and

(3) ensuring rigor and transparency in the management of moneys spent on information resources.

2. For the purposes of this Act, the following are public bodies:

(1) government departments;

(2) the budget-funded bodies listed in Schedule 1 to the Financial Administration Act (R.S.Q., chapter A-6.001), except those referred to in subparagraph 5, and the Sûreté du Québec;

(3) the bodies other than budget-funded bodies listed in Schedule 2 to that Act, except those referred to in subparagraph 5 and the Agence du revenu du Québec, as well as the Commission administrative des régimes de retraite et d'assurances, the Commission de la santé et de la sécurité du travail, the Conseil de gestion de l'assurance parentale in the performance of its fiduciary functions, the Régie des rentes du Québec and the Société de l'assurance automobile du Québec in the performance of its fiduciary functions;

(4) school boards, the Comité de gestion de la taxe scolaire de l'île de Montréal, general and vocational colleges, and the university institutions listed

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);

(5) health and social services agencies and public institutions governed by the Act respecting health services and social services (R.S.Q., chapter S-4.2), legal persons and joint procurement groups referred to in section 383 of that Act, the Cree Board of Health and Social Services of James Bay established under the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5), health communication centres within the meaning of the Act respecting pre-hospital emergency services (R.S.Q., chapter S-6.2), the Health and Welfare Commissioner, the Corporation d'urgences-santé, Héma-Québec, the Institut national d'excellence en santé et en services sociaux, the Institut national de santé publique du Québec and the Office des personnes handicapées du Québec; and

(6) other bodies designated by the Government.

Persons designated or appointed by the Government or a minister and listed in Schedules 1 and 2 to the Financial Administration Act, together with the personnel directed by them, are considered to be budget-funded bodies and bodies other than budget-funded bodies, respectively, in the exercise of the functions assigned to them by law or by the Government or the Minister.

3. The National Assembly, a person appointed or designated by the National Assembly to an office under its jurisdiction together with the personnel directed by that person, and the Commission de la représentation, are not subject to this Act except to the extent provided for by law.

4. For the purposes of this Act, “government enterprises” means the bodies listed in Schedule 3 to the Financial Administration Act, the Agence du revenu du Québec and the Caisse de dépôt et placement du Québec.

5. The Government may, on the recommendation of the Conseil du trésor, exempt a public body or category of public bodies referred to in section 2 or a government enterprise referred to in section 4 from all or part of this Act.

CHAPTER II

INFORMATION OFFICERS

DIVISION I

CHIEF INFORMATION OFFICER

6. In accordance with the Public Service Act (R.S.Q., chapter F-3.1.1), the Government appoints a chief information officer to an office within the secretariat of the Conseil du trésor.

7. The functions of the chief information officer include

- (1) implementing the policies and directives made under this Act, overseeing their application and coordinating their execution;
- (2) advising the Conseil du trésor on all aspects of information resources, in particular with regard to strategies, policies, budgets, management frameworks, standards, systems and acquisitions, and to human resources in relation to those information resources, and making recommendations on those matters;
- (3) consolidating the three-year plans and compiling all the pertinent information contained in the reviews filed by public bodies;
- (4) coordinating the implementation of information resource initiatives, particularly those aimed at organizational transformation and, more specifically, e-government information resource initiatives centred on the needs of individuals, enterprises and public bodies;
- (5) rethinking and modernizing government enterprise architecture, in particular with regard to information security, information assets and information management;
- (6) defining information security rules, including authentication rules, which may be complemented by specific rules adopted under this Act;
- (7) communicating information best practices to public bodies and government enterprises, and informing the Conseil du trésor of the results observed and the benefits obtained;
- (8) taking the necessary measures to ensure that public bodies consider open-source software on the same footing as any other software;
- (9) publishing guides, proposing practices and offering services to support public bodies and government enterprises with respect to their information resources; and
- (10) exercising any other function assigned by the chair of the Conseil du trésor or by the Government.

DIVISION II

NETWORK INFORMATION OFFICERS

- 8.** The Minister of Education, Recreation and Sports, after consultation with the chief information officer, designates a network information officer for the public bodies referred to in subparagraph 4 of the first paragraph of section 2.
- 9.** The Minister of Health and Social Services, after consultation with the chief information officer, designates a network information officer for the public bodies referred to in subparagraph 5 of the first paragraph of section 2.

10. The functions of the network information officers include

- (1) ensuring that the public bodies in their sector apply the governance and management rules established under this Act;
- (2) coordinating and promoting the organizational transformation of those bodies;
- (3) reporting to the chief information officer on the progress and results of projects and other activities carried out by those bodies with respect to information resources;
- (4) consolidating the three-year plans and compiling all the pertinent information contained in the reviews filed by those bodies;
- (5) participating in the consultative bodies established under this Act;
- (6) advising the minister responsible for their sector on information resources;
- (7) defining, as necessary and in accordance with the rules set out in this Act, specific information management rules, including information security rules, which after being approved by the Conseil du trésor will apply to all or some of the public bodies in their sector;
- (8) taking the necessary measures to ensure that those bodies consider open-source software on the same footing as any other software; and
- (9) exercising any other function required under this Act.

The specific rules defined under subparagraph 7 of the first paragraph by the network information officer designated under section 9 may, in the cases provided for in an Act administered by the Minister of Health and Social Services, also apply to bodies and persons in the health and social services network. That network information officer also exercises any functions required under such an Act.

DIVISION III**SECTORAL INFORMATION OFFICERS**

11. The Deputy Minister or the chief executive officer of a public body referred to in any of subparagraphs 1 to 3 or 6 of the first paragraph of section 2 or, if applicable, in section 3, designates a sectoral information officer after consultation with the chief information officer.

Despite the first paragraph, a particular public body may, after consultation with the chief information officer, enter into an agreement with the Minister responsible or with another public body under that Minister's jurisdiction,

specifying that the sectoral information officer for the department or other public body may also act as sectoral information officer for that particular public body.

12. The functions of sectoral information officers include

(1) ensuring that each public body to which they are attached applies the governance and management rules established under this Act;

(2) assisting in the organizational transformation of that body;

(3) seeing to the activities of that body that relate to information resources, in particular with regard to the development, maintenance and updating of applications and to the use of computers;

(4) taking the necessary measures to ensure that each public body to which they are attached considers open-source software on the same footing as any other software;

(5) reporting to the chief information officer on the progress and results of projects and other activities carried out by that body with respect to information resources;

(6) ensuring the longevity of the information assets of that body;

(7) participating in the consultative bodies established under this Act;

(8) advising the deputy minister or the chief executive officer of each public body to which they are attached on information resources and related human resources;

(9) defining, as necessary and in keeping with the rules set out in accordance with this Act, specific information management rules, including information security rules, which, after being approved by the Conseil du trésor, will apply to one or more of the public bodies to which they are attached; and

(10) exercising any other function required under this Act.

CHAPTER III

PUBLIC-BODY GOVERNANCE AND MANAGEMENT

DIVISION I

PLANNING, PROGRAMMING, FOLLOW-UP AND REVIEW

13. For the purposes of information resource governance and management, a public body must

(1) establish a three-year plan of projects and activities;

(2) establish a spending program detailing the use of the moneys that will be spent on such projects and activities during the fiscal year;

(3) engage in project follow-up, in the cases determined by the Conseil du trésor;

(4) draw up a review of each project or project phase authorized under Division II; and

(5) draw up an annual review of achievements and benefits.

The Conseil du trésor may determine the terms and particulars of the management tools referred to in the first paragraph, including the information they must contain, the form they must take, the timeframe for their filing and, if applicable, the intervals when they must be revised.

The public body must forward the documents prepared under this section to its sectoral or network information officer who prepares a summary, gives an advisory opinion and makes recommendations to

(1) the relevant authority identified in section 14, in the case of the documents of a body referred to in any of subparagraphs 3 to 6 of the first paragraph of section 2; or

(2) the chief information officer, in the case of the documents of a public body referred to in subparagraph 1 or 2 of the first paragraph of section 2 or, if applicable, in section 3. In these cases, the chief information officer must prepare a summary, give an advisory opinion and make recommendations to the Conseil du trésor.

DIVISION II

APPROVAL AND AUTHORIZATION

14. The annual spending program established under subparagraph 2 of the first paragraph of section 13 must be approved

(1) by the Conseil du trésor in the case of a public body referred to in subparagraph 1 or 2 of the first paragraph of section 2 or in section 3;

(2) by the board of directors of the public body or, if no board exists, by the most senior officer of the body, in the case of a public body referred to in subparagraph 3 or 6 of the first paragraph of section 2;

(3) by the Minister of Education, Recreation and Sports or the Minister of Health and Social Services, in the case of a public body referred to in subparagraph 4 or 5 respectively of the first paragraph of section 2. However, these ministers may, in the cases and under the terms they determine, delegate their power to grant such approval to the board of directors of the public body

concerned or, if no board exists, to the most senior officer of the public body.

15. All information resource projects of a public body must, in accordance with the criteria determined by the Conseil du trésor, be authorized by the same authority that approves its annual spending program under section 14.

However, an information resource project considered by the Conseil du trésor to be of government-wide interest must be authorized by the Government. The Conseil du trésor must inform the public body in advance of its reasons for considering the project to be of government-wide interest.

For the purposes of this Act, “information resource project” means all the actions taken to develop, upgrade, acquire, lease, update and maintain information resources, whether applications or physical assets.

However, for the purposes of this Act, an information resource project does not include research and technological development projects carried out in the context of teaching or research under the direction of a professor, researcher, senior lecturer, student, intern, technician, or research professional at a university institution referred to in subparagraph 4 of the first paragraph of section 2, or at an affiliated institution.

The Conseil du trésor may determine the terms and particulars of the authorization applications, including the information they must contain, the form they must take and the time frame for their filing.

A public body must immediately forward a copy of the application to its network or sectoral information officer, who gives an advisory opinion and makes recommendations to the same party determined under the third paragraph of section 13.

An authorization may be subject to conditions and apply to a single phase of a project.

16. The sectoral or network information officer attached to a body referred to in any of subparagraphs 3 to 6 of the first paragraph of section 2 must, in all cases, forward without delay, to the chief information officer, a copy of the summaries, advisory opinions and recommendations sent to the relevant authority identified in section 14, so that the chief information officer may give an opinion and make recommendations to that authority and, if appropriate, to the Conseil du trésor.

The sectoral or network information officer must also forward to the chief information officer, when so requested by that officer, a copy of the information and documents received from the public body under sections 13 and 15.

CHAPTER IV**GOVERNMENT-ENTERPRISE GOVERNANCE AND MANAGEMENT**

17. Government enterprises must adopt, within the time set by the Conseil du trésor, an information resource governance and management policy that reflects the objectives of this Act and provides, among other things, for the implementation of management tools and approval and authorization mechanisms similar to those provided for in Chapter III.

Those enterprises must make their policy public within 30 days after adopting it.

18. The Agence du revenu du Québec must give the chief information officer information on its information resource projects and activities, including information on the expertise and know-how it has developed.

This information must be provided on the conditions and in the manner set by agreement.

CHAPTER V**RESPONSIBILITIES OF THE CONSEIL DU TRÉSOR**

19. The Conseil du trésor is responsible for developing policies on information resource governance and management and proposing them to the Government.

20. In addition to exercising the powers conferred upon it by this Act, the Conseil du trésor may prepare an information resource governance and management directive applicable to public bodies or to a category of public bodies.

Without limiting the generality of the foregoing, the directive may

(1) provide for rules to ensure the security of information resources, which includes the protection of personal and other confidential information;

(2) provide for measures to ensure coherence in government actions and to allow the pooling of infrastructures or services, and determine management procedures; and

(3) establish consultative bodies involving, among others, the information officers.

A directive requires the approval of the Government and is applicable from the date set in the directive. Once approved, a directive is binding on the public bodies concerned.

21. The Conseil du trésor may determine information resource standards for public bodies or for a category of public bodies.

It may also determine guidelines for the principles and practices to be emphasized in the field of information resource management, including the necessity of considering open-source software on the same footing as other software, which will serve as a reference for public bodies.

In addition, it may approve the specific information management rules defined by the network and sectoral information officers.

22. Despite any provision to the contrary in another Act, the Conseil du trésor may, on the recommendation of the chief information officer and under the conditions it determines, confer on the Centre de services partagés du Québec or on another public body the Conseil du trésor designates, the responsibility of carrying out all or part of a public body's information resource project.

The decision of the Conseil du trésor must provide for, among other things, the remuneration of the designated public body.

The designated public body may require that the public body affected by the decision provide it with the documents and information concerning the project.

CHAPTER VI

AMENDING PROVISIONS

PUBLIC ADMINISTRATION ACT

23. Section 24 of the Public Administration Act (R.S.Q., chapter A-6.01) is amended by inserting the following subparagraph after subparagraph 1 of the second paragraph:

“(1.1) an annual review of its achievements with respect to information resources, and of the benefits obtained;”.

24. Chapter VI of the Act, comprising sections 64 to 66, is repealed.

25. Section 72 of the Act is amended by replacing “, physical and information” in the first paragraph by “or physical”.

26. Section 74 of the Act is amended by replacing “, physical or information” in the first paragraph by “or physical”.

27. Section 77.1 of the Act, enacted by section 2 of chapter 16 of the statutes of 2011, is amended

(1) by striking out paragraph 5;

(2) by replacing “, physical and information” in paragraph 8 by “and physical”.

ACT RESPECTING THE NATIONAL ASSEMBLY

28. Section 110.2 of the Act respecting the National Assembly (R.S.Q., chapter A-23.1) is amended by striking out “Chapter VI”.

ACT RESPECTING PARENTAL INSURANCE

29. Section 115.14 of the Act respecting parental insurance (R.S.Q., chapter A-29.011) is amended by replacing “, section 78 insofar as it relates to human resources and Chapter VI” by “and section 78 insofar as it relates to human resources”.

ACT RESPECTING THE COMMISSION ADMINISTRATIVE DES RÉGIMES DE RETRAITE ET D’ASSURANCES

30. Section 7 of the Act respecting the Commission administrative des régimes de retraite et d’assurances (R.S.Q., chapter C-32.1.2) is repealed.

31. Section 10 of the Act is amended by replacing “, the second paragraph of section 32 and Chapter VI” by “and the second paragraph of section 32”.

ELECTION ACT

32. Section 488.2 of the Election Act (R.S.Q., chapter E-3.3) is amended by replacing “subparagraph 3” in the first paragraph by “subparagraphs 1.1 and 3”.

ACT RESPECTING THE MINISTÈRE DES SERVICES GOUVERNEMENTAUX

33. Section 3 of the Act respecting the Ministère des Services gouvernementaux (R.S.Q., chapter M-26.1) is amended by replacing the second paragraph by the following paragraph:

“The Minister is to coordinate the implementation of the government policies and guidelines made under this Act, and ensure follow-up.”

34. Section 5 of the Act is repealed.

35. Section 6 of the Act is amended by replacing “, physical and information” in paragraph 2 by “and physical”.

PUBLIC PROTECTOR ACT

36. Section 35.1 of the Public Protector Act (R.S.Q., chapter P-32) is amended by replacing “subparagraph 3” in the first paragraph by “subparagraphs 1.1 and 3”.

ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

37. Section 167.1 of the Act respecting occupational health and safety (R.S.Q., chapter S-2.1) is repealed.

38. Section 176.0.1 of the Act is amended by inserting “in the case of services other than those relating to information resources” after “(chapter C-8.1.1)”.

ACT RESPECTING THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE
DU QUÉBEC

39. Section 23.0.15 of the Act respecting the Société de l'assurance automobile du Québec (R.S.Q., chapter S-11.011) is replaced by the following section:

“23.0.15. The Société, in the exercise of its functions as trustee, must adopt a contracting policy and make it public not later than 30 days after its adoption. The policy must be consistent with applicable intergovernmental public procurement liberalization agreements and reflect the principles set out in sections 2 and 14 of the Act respecting contracting by public bodies (chapter C-65.1).”

AUDITOR GENERAL ACT

40. Section 67 of the Auditor General Act (R.S.Q., chapter V-5.01) is amended by replacing “subparagraph 3” in the first paragraph by “subparagraphs 1.1 and 3”.

CHAPTER VII

TRANSITIONAL AND FINAL PROVISIONS

41. A person who is exercising the functions of chief information officer on 12 June 2011 continues to exercise those functions until appointed or replaced under this Act.

42. Despite section 11, a person who, on 12 June 2011, is a person in authority in a public body referred to in that section and whose functions are mainly related to information resources is designated, without further formality, the first sectoral information officer of that body.

43. The obligation of a public body to establish and obtain approval for its information resource spending program for a fiscal year applies to fiscal years beginning more than 90 days after 13 June 2011.

44. The obligation of a public body to obtain authorization for an information resource project that satisfies the criteria determined by the Conseil du trésor does not apply to projects in progress on 13 June 2011.

45. Any decision about information resources made by the Conseil du trésor under section 66 or 74 of the Public Administration Act (R.S.Q., chapter A-6.01) continues to apply to the extent that it is not inconsistent with this Act or with a directive or policy drawn up under this Act, until the decision is replaced by a decision on the same subject made under this Act.

46. A policy on the security and management of information resources that is in force in a public body on 13 June 2011 continues to apply to the extent that it is not inconsistent with this Act or with a directive or policy drawn up under this Act.

47. Not later than 13 June 2016, and subsequently every five years, the chair of the Conseil du trésor must report to the Government on the carrying out of this Act and the advisability of maintaining it in force or amending it.

The report must be tabled in the National Assembly within 30 days or, if the Assembly is not sitting, within 30 days of resumption.

48. The chair of the Conseil du trésor is responsible for the administration of this Act.

49. This Act comes into force on 13 June 2011, except section 27, which comes into force on the date of coming into force of section 2 of chapter 16 of the statutes of 2011.

2011, chapter 20

AN ACT TO AMEND THE ENVIRONMENT QUALITY ACT IN ORDER TO REINFORCE COMPLIANCE

(introduced during the 1st Session of the 39th Legislature and allowed to continue during the
2nd Session of the 39th Legislature on 24 February 2011)

Bill 89

Introduced by Madam Line Beauchamp, Minister of Sustainable Development,
Environment and Parks

Introduced 15 April 2010

Passed in principle 7 April 2011

Passed 4 October 2011

Assented to 5 October 2011

Coming into force: 4 November 2011, except

**(1) sections 13 and 16 and sections 115.13 to 115.28, enacted by
section 26, which come into force on 1 February 2012;**

**(2) sections 47, 48 and 49, which come into force respectively on the
date or dates of coming into force of sections 35, 36 and 37 of the Act
to affirm the collective nature of water resources and provide for
increased water resource protection (R.S.Q., chapter C-6.2)**

Legislation amended:

Act to affirm the collective nature of water resources and provide for increased water resource protection
(R.S.Q., chapter C-6.2)

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)

Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (R.S.Q.,
chapter M-30.001)

Water Resources Preservation Act (R.S.Q., chapter P-18.1)

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

Regulation amended:

Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere
(R.R.Q., chapter Q-2, r. 15)

Explanatory notes

The purpose of this Act is to reinforce compliance with the Environment Quality Act, in particular by
introducing administrative sanctions and by increasing penal sanctions.

(Cont'd on next page)

Explanatory notes (Cont'd)

More specifically, the Act provides for monetary administrative penalties to be imposed on persons and municipalities that contravene the Act or the regulations, subject to the right of those parties to contest before the Administrative Tribunal of Québec.

The penalties that may be imposed by the court on persons and municipalities convicted of an offence have been increased, and certain aggravating factors have been defined which the judge must take into account in imposing such penalties. The judge may also issue various types of orders to be carried out by the offender.

Certain other penal provisions are reinforced, in particular by making the directors and officers of legal persons, partnerships and associations more accountable, and by increasing prescription periods.

The Minister of Sustainable Development, Environment and Parks is given the power to order work or activities to be stopped if they cause serious harm or damage, or create a risk of serious harm or damage, to human health or the environment. In addition, the Government or the Minister is given the power, under certain conditions, to deny, amend, suspend or revoke any authorization, certificate or permit they issue, particularly in cases of fiscal or other criminal offences.

The Act establishes new measures for recovering amounts due to the Minister of Sustainable Development, Environment and Parks. It provides that public registers must be kept to record information on monetary administrative penalties imposed and on offences committed. It also specifies the powers of inspection and investigation provided for by law.



Chapter 20

AN ACT TO AMEND THE ENVIRONMENT QUALITY ACT IN ORDER TO REINFORCE COMPLIANCE

[Assented to 5 October 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Section 27.1 of the Environment Quality Act (R.S.Q., chapter Q-2) is amended by replacing “already in operation” in the first paragraph by “who began operations before 17 August 1977”.
- 2.** Section 31 of the Act is amended by replacing “or 115.1” in subparagraph *n* of the first paragraph by “, 115.0.1 or 115.1”.
- 3.** Section 31.23 of the Act is amended by replacing “5” in subparagraph 2 of the first paragraph by “6”.
- 4.** Section 31.29 of the Act is amended by inserting the following subparagraph after subparagraph 2 of the first paragraph:

“(2.1) fails to comply with any other condition of operation referred to in subparagraph 6 of the first paragraph of section 31.13;”.
- 5.** Section 31.51 of the Act is amended by inserting “, not exceeding eighteen months;” after “time” in the first paragraph.
- 6.** Section 31.62 of the Act is amended
 - (1) by striking out “, in the same manner as for any debt due to the State,” in the third paragraph;
 - (2) by striking out the last paragraph.
- 7.** Section 44 of the Act is repealed.
- 8.** Section 70.3 of the Act is amended
 - (1) by inserting “a notice of” after “publish” in the second paragraph;
 - (2) by adding the following at the end of the second paragraph: “The notice must contain at least the following information relating to the order: the legislative provision under which it is rendered, its object, the date of notification, the name and address of the person or municipality concerned,

and the address of the place where the public may consult the order other than the website of the Ministère du Développement durable, de l'Environnement et des Parcs.”

9. Section 70.12 of the Act is amended by inserting “or renewal” after “issue”.

10. Section 70.15 of the Act is amended

(1) by replacing “or revoke” in the portion before subparagraph 1 of the first paragraph by “, revoke or refuse to renew”;

(2) by replacing “or revoke” in the second paragraph by “, revoke or refuse to renew”;

(3) by replacing “at least 10 days to present observations” in the second paragraph by “15 days to submit observations, unless the Minister deems that, under the circumstances, it is necessary to grant more time”.

11. Section 95.4 of the Act is amended by replacing the second paragraph by the following paragraph:

“The denial of conformity must be preceded by 15 days’ prior notice to the proponent of the project unless the Minister deems that, under the circumstances, it is necessary to grant more time. However, the denial of conformity may be notified immediately if the Minister deems it necessary to prevent environmental damage.”

12. Section 96 of the Act is amended

(1) by striking out “, 114, 114.1” after “61” in the first paragraph;

(2) by inserting “, suspends” after “to grant” in the second paragraph;

(3) by inserting “, an attestation” after “permission” in the second paragraph.

13. The Act is amended by inserting the following section after section 96:

“96.1. A review decision rendered by a person designated by the Minister under section 115.18 and confirming a monetary administrative penalty under this Act or the regulations may be contested by the person or municipality concerned before the Administrative Tribunal of Québec. However, sections 98.1 and 98.2 do not apply to such a proceeding.”

14. Section 97 of the Act is replaced by the following section:

97. The Minister and the person designated by the Minister shall, on making a decision under section 96 or 96.1, notify the decision to the person or municipality concerned and inform them of their right to contest the decision before the Administrative Tribunal of Québec.”

15. Section 98 of the Act is amended by replacing “The proceeding” by “A proceeding, except one provided for under section 115.49.”.

16. Section 99 of the Act is amended by adding the following paragraph:

“Despite the first paragraph, a proceeding instituted under section 96.1 suspends execution of the decision, subject to interest accruing.”

17. The Act is amended by replacing the heading between sections 105 and 106 of the Act by the following:

“DIVISION XIII

“ADMINISTRATIVE MEASURES

“§1. — *Miscellaneous measures*”.

18. Sections 106 to 112.0.1 of the Act are repealed.

19. Section 113 of the Act is replaced by the following section:

113. When someone refuses or neglects to do something ordered under this Act, the Minister may cause the thing to be done at the expense of the offender and may recover the costs from the offender, including interest and other charges.”

20. Section 114 of the Act is replaced by the following section:

114. If work is done or constructions or works are erected in contravention of this Act or the regulations or of an order, approval, authorization, permission, attestation, certificate or permit, the Minister may order one or more of the following measures, granting priority, after evaluation, to those which the Minister deems best for the protection of the environment:

(1) the demolition of the work, constructions or works;

(2) the restoration of the site to the state it was in before the work began or the constructions or works were erected or to a state approaching its original state;

(3) the implementation of compensatory measures.

In the event of non-compliance with an order issued under the first paragraph, the costs that the Minister, when exercising the powers granted under

section 113, incurs to demolish a work or construction, restore a site or implement compensatory measures, constitute a prior claim on the immovable, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code.”

21. Section 114.2 of the Act is repealed.

22. Section 114.3 of the Act is amended by striking out “, in the same manner as any debt owing to the Government may be claimed,” in the first paragraph.

23. Section 115 of the Act is amended

(1) by inserting “ or the regulations” after “this Act”;

(2) by replacing everything after “take” by “one or more of the measures provided for in section 114, under the same conditions.”

24. Section 115.0.1 of the Act is amended by striking out “, in the same manner as any debt owing to the Government may be claimed,” in the fourth paragraph.

25. Section 115.1 of the Act is amended

(1) by striking out “, in the same manner as any debt owing to the Government,” in the third paragraph;

(2) by replacing “joint and several” in the third paragraph by “solidary”.

26. The Act is amended by inserting the following after section 115.1:

“115.2. If a person or municipality is doing work, erecting constructions or works or carrying on activities in contravention of this Act or the regulations or an order, approval, authorization, permission, attestation, certificate or permit, the Minister may order that such operations cease or be limited to the extent determined by the Minister for a maximum period of 30 days, if the Minister believes that they cause serious harm or damage, or create a risk of serious harm or damage, to human health or the environment, including vegetation and wildlife.

The Minister may also, on that occasion, order the person or municipality concerned to take, within the time period determined by the Minister, the measures required to prevent or reduce the harm or damage or risk of harm or damage.

The Minister may delegate the power to make an order given the Minister under this section. An order made by the delegatee is deemed to be an order of the Minister for the purposes of this Act or the regulations.

“**115.3.** The Minister may extend for a maximum period of 60 days an order made under section 115.2 if the Minister believes that the reasons that gave rise to the order remain valid.

“**115.4.** An order made under section 115.2 or 115.3 must include reasons. It takes effect on the date of notification to the offender or on any later date specified in the order. A copy of the order is sent to the clerk of the municipality on whose territory the work, constructions, works or activities concerned are located.

“§2. — *Refusal, modification, suspension and revocation of authorization*

“**115.5.** The Government or the Minister may refuse to issue or renew an authorization certificate, or may amend, suspend or revoke such a certificate if the applicant or holder or, in the case of a legal person, one of its directors, officers or shareholders:

- (1) is the *prête-nom* of another person;
- (2) has, in the last five years, been convicted of an offence under a fiscal law, an indictable offence connected with activities covered by the certificate or an indictable offence under sections 467.11 to 467.13 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46);
- (3) has filed a false declaration or document, or false information, or has distorted a material fact to have the certificate issued, maintained or renewed;
- (4) has been convicted of an offence under this Act or the regulations in the last two years, or in the last five years if the minimum amount of the fine to which the offender is liable is that provided for in section 115.32;
- (5) has failed to comply with an order or an injunction made under this Act;
- (6) has defaulted on payment of an amount, including a fine or a monetary administrative penalty, owed under this Act or any other Act administered by the Minister or any regulation under those Acts;
- (7) is not dealing at arm’s length, within the meaning of the Taxation Act (chapter I-3), with a person who carries on a similar activity but whose authorization certificate has been suspended or revoked or is the subject of an injunction or order to that effect, unless it is proven that the activity of the holder or applicant does not constitute a continuation of the activity of that person.

Subparagraphs 5 and 6 of the first paragraph apply to a failure to comply with an order, or to pay an amount owing, only upon expiry of the time for contesting the order or claim before the competent court or tribunal or for

applying for a review in the case of a monetary administrative penalty, or, if applicable, only as of the 30th day following the final decision of the Tribunal confirming all or part of the order or claim.

“115.6. The Government or the Minister may refuse to issue or renew an authorization certificate, or may amend, suspend or revoke such a certificate if the applicant or holder or, in the case of a legal person, one of its directors, officers or shareholders has, for the purpose of financing activities covered by the certificate, entered into a contract for a loan of money with a person and this person or, in the case of a legal person, one of its directors, officers or shareholders has, in the last five years, been convicted of an offence under a fiscal law, an indictable offence connected with activities covered by the certificate or an indictable offence under any of sections 467.11 to 467.13 of the Criminal Code.

“115.7. The Government or the Minister may refuse to issue or renew an authorization certificate, or may amend, suspend or revoke such a certificate, if the applicant or holder or, in the case of a legal person, one of its directors, officers or shareholders, was a director, officer or shareholder of a legal person that

(1) has been convicted of an offence under this Act or the regulations in the last two years, or in the last five years if the minimum amount of the fine to which the offender is liable is that provided for in section 115.32;

(2) has, in the last five years, been convicted of an offence under a fiscal law, an indictable offence connected with activities covered by the certificate or an indictable offence under any of sections 467.11 to 467.13 of the Criminal Code.

“115.8. For the purposes of sections 115.5 to 115.7, the applicant or holder must file, as a condition for the issue, maintenance or renewal of an authorization certificate, any declaration, information or documents required by the Government or the Minister to that end and concerning, among other things, penal or indictable offences of which the applicant or holder or one of their money lenders or, in the case of a legal person, one of its directors, officers or shareholders, has been convicted.

In the case of an offence under a fiscal law or an indictable offence, the offender’s declaration must state whether the offence was connected with activities covered by the certificate.

“115.9. For the purposes of sections 115.5 to 115.8,

(1) “shareholder” refers exclusively to a natural person who holds, directly or indirectly, shares that carry 20% or more of the voting rights in a legal person that is not a reporting issuer under the Securities Act (chapter V-1.1);

(2) “loan of money” does not include a loan granted by insurers as defined by the Act respecting insurance (chapter A-32), financial services cooperatives as defined by the Act respecting financial services cooperatives (chapter C-67.3), trust companies or savings companies as defined by the Act respecting trust companies and savings companies (chapter S-29.01) or banks listed in Schedule I or II of the Bank Act (Statutes of Canada, 1991, chapter 46), insofar as those financial institutions are duly authorized to act in that capacity;

(3) in the case of a conviction for an indictable offence, the administrative penalty does not apply if the person has obtained a pardon for the offence.

“115.10. The Government or the Minister may amend, suspend, revoke or refuse to renew an authorization certificate in the following cases:

(1) the holder does not comply with its provisions or conditions or uses it for purposes other than those specified;

(2) the holder does not comply with this Act or the regulations;

(3) the holder does not make use of it within one year from the date it was issued.

“115.11. Before making a decision under any of sections 115.5 to 115.10, the Government shall allow the applicant or holder of the certificate of authorization 15 days to submit observations in writing.

Before making a decision under any of those sections, the Minister shall notify the applicant or holder in writing as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and allow the applicant or holder 15 days to submit observations.

However, the Government or the Minister may grant more time if this is judged necessary under the circumstances. The Government or the Minister may also, where urgent action is required or there is a danger of irreparable damage being caused, make a decision without being bound by those prior obligations. In such cases, the applicant or holder may, within the time specified, submit observations for a review of the decision.

“115.12. Sections 115.5 to 115.11 apply, with the necessary modifications and in addition to any other provisions concerning specific conditions of refusal, amendment, suspension or revocation, to all authorizations, approvals, permissions, attestations, certificates and permits granted under this Act or the regulations.

“§3. — Monetary administrative penalties

“115.13. Persons designated by the Minister may impose monetary administrative penalties on any person or municipality that fails to comply with this Act or the regulations in the cases and under the conditions set out in them.

For the purposes of the first paragraph, the Minister develops and makes public a general framework for applying such administrative penalties in connection with penal proceedings, specifying the following elements:

- (1) the purpose of the penalties, such as urging the person or municipality to take rapid measures to remedy the failure and deter its repetition;
- (2) the categories of functions held by the persons designated to impose penalties;
- (3) the criteria that must guide designated persons when a failure to comply has occurred, such as the type of failure, its repetitive nature, the seriousness of the effects or potential effects, and the measures taken by the person or municipality to remedy the failure;
- (4) the circumstances in which a penal proceeding is deemed to have priority;
- (5) the other procedures connected with such a penalty, such as the fact that it must be preceded by notification of a notice of non-compliance.

The general framework must give the categories of administrative or penal sanctions as defined by the Act or the regulations.

“115.14. No decision to impose a monetary administrative penalty may be notified to a person or municipality for a failure to comply with this Act or the regulations if a statement of offence has already been served for a failure to comply with the same provision on the same day, based on the same facts.

“115.15. In the event of a failure to comply with this Act or the regulations, a notice of non-compliance may be notified to the person or municipality concerned urging that the necessary measures be taken immediately to remedy the failure. Such a notice must mention that the failure may give rise to a monetary administrative penalty and penal proceedings.

“115.16. When a person designated by the Minister imposes a monetary administrative penalty on a person or municipality, the designated person must notify the decision by a notice of claim in accordance with section 115.48.

No accumulation of monetary administrative penalties may be imposed on the same person or municipality for failure to comply with the same provision if the failure occurs on the same day and is based on the same facts. In cases where more than one penalty would be applicable, the person imposing the penalty decides which one is most appropriate in light of the circumstances and the purpose of the penalties.

“115.17. The person or municipality may apply in writing for a review of the decision within 30 days after being notified of the notice of claim.

“115.18. The Minister designates the persons responsible for reviewing decisions on monetary administrative penalties. They must not come under the same administrative authority as the persons who impose such penalties.

“115.19. After giving the applicant an opportunity to submit observations and produce any documents to complete the record, the person responsible for reviewing the decision renders a decision on the basis of the record, unless the person deems it necessary to proceed in some other manner. That person may confirm, quash or vary the decision under review.

“115.20. The application for review must be dealt with promptly. 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 has the right to contest the decision before the Administrative Tribunal of Québec within the time prescribed for that purpose.

If the review decision is not rendered within 30 days after receipt of the application or, if applicable, within the time prescribed for the applicant to submit observations or documents, the interest provided for in the third paragraph of section 115.48 on the amount owed ceases to accrue until the decision is rendered.

“115.21. The imposition of a monetary administrative penalty for failure to comply with the Act or the regulations is prescribed by two years as of the date of the failure to comply.

However, if false representations have been made to the Minister, or to a functionary, employee or other person referred to in any of sections 119 to 120.1, or if a failure to comply relates to hazardous materials referred to in Division VII.1 of Chapter I, or to section 20, the monetary administrative penalty may be imposed within two years after the date on which the inspection or investigation that led to the discovery of the failure to comply was begun.

In the absence of evidence to the contrary, the certificate of the Minister, inspector or investigator constitutes conclusive proof of the date on which the inspection or investigation was begun.

“115.22. If a failure to comply for which a monetary administrative penalty may be imposed continues for more than one day, it constitutes a new failure for each day it continues.

“115.23. A monetary administrative penalty of \$250 in the case of a natural person and \$1,000 in the case of a legal person may be imposed on any person or municipality that, in contravention of this Act,

(1) refuses or neglects to give a notice or furnish information, studies, research findings, expert evaluations, reports, plans or other documents, or fails to file them in the prescribed time, in cases where no other monetary administrative penalties are provided for by this Act or the regulations;

(2) fails to establish, maintain or, if applicable, update a list or register;
or

(3) fails to post or publish information, a notice or a document.

The penalty provided for in the first paragraph may also be imposed on any person or municipality that

(1) fails to make a characterization study available to the Minister in accordance with the third paragraph of section 31.59; or

(2) removes, defaces or allows to be defaced a notice posted under section 120.

“115.24. A monetary administrative penalty of \$500 in the case of a natural person and \$2,500 in the case of a legal person may be imposed on any person or municipality that, in contravention of this Act,

(1) fails to respect any condition, restriction or prohibition relating to an approval, authorization, permission, attestation, certificate or permit granted under this Act, in particular when carrying out a project, during the construction, use or operation of works, or upon ceasing an activity;

(2) fails to apply or comply with a land rehabilitation plan, a corrective program, a depollution program or a residual materials management plan;

(3) fails to furnish security or establish a trust, or fails to maintain such security or trust for the entire period it is required; or

(4) fails to register in the land register.

The penalty provided for in the first paragraph may also be imposed on any person or municipality that

(1) fails to transmit an expert’s certificate to the Minister under section 31.48;

(2) has custody of land but does not allow free access to a person requiring such access for the purposes of section 31.63;

(3) fails to form a committee for the purposes of the first paragraph of section 57; or

(4) prevents or hinders a person referred to in section 119 from exercising the powers conferred by that section.

“115.25. A monetary administrative penalty of \$1,000 in the case of a natural person and \$5,000 in the case of a legal person may be imposed on any person or municipality that

(1) fails to advise the Minister without delay, in accordance with section 21, of the accidental presence in the environment of a contaminant;

(2) does something or carries on an activity without first obtaining the required approval, authorization, permission, attestation, permit or certificate, including the certificate of authorization required under section 22 or 31.1;

(3) fails to comply with the contaminant discharge standards or the implementation requirements or schedule referred to in subparagraph 1 of the first paragraph of section 31.13, in accordance with subparagraph 1 of the first paragraph of section 31.23;

(4) fails to inform the Minister, as soon as possible, of the permanent cessation of a water withdrawal or to comply with the measures the Minister imposes to prevent or remedy environmental damage or interference with the rights of other users, in accordance with the second paragraph of section 31.83;

(5) imposes or changes water or sewage rates without first submitting them to the Minister for approval, in accordance with section 32.9, or collects taxes, duties or dues for the purposes of a waterworks or sewer system in contravention of section 39;

(6) fails to carry out a site characterization study or submit or file a land rehabilitation plan and an implementation schedule, plans and specifications or an attestation of environmental conformity as required by this Act;

(7) fails to fulfill the obligations set out in section 66 with respect to the deposit or discharge of residual materials;

(8) fails to notify the Minister, within the time prescribed, of the cessation of all or some of the person's or the municipality's activities or to comply with the decontamination measures indicated by the Minister, in accordance with the second paragraph of section 70.18;

(9) begins work on a project requiring an attestation of environmental conformity before the time period specified in section 95.3 has expired;

(10) fails to comply with the decontamination measures required under this Act.

“115.26. A monetary administrative penalty of \$2,000 in the case of a natural person and \$10,000 in the case of a legal person may be imposed on any person or municipality that

(1) contravenes the prohibition in the second paragraph of section 20 against the emission, deposit, issuance or discharge of any contaminant whose presence in the environment is likely to affect the life, health, safety, welfare or comfort of human beings, or to cause damage to or otherwise impair the quality of the soil, vegetation, wildlife or property;

(2) fails to advise the Minister, in the prescribed time, of the accidental occurrence in the environment of a contaminant or to take all necessary measures to minimize the effects and eliminate or prevent the causes, in accordance with subparagraph 3 of the first paragraph of section 31.23;

(3) has custody of land in which contaminants are found and fails to notify the owner of the neighbouring land and the Minister of the presence of contaminants, in the cases and under the conditions set out in section 31.52;

(4) makes a water withdrawal in contravention of an order under subparagraph 2 of the first paragraph of section 31.86;

(5) contravenes the prohibition to transfer water set out in section 31.90 or 31.105;

(6) fails to take water samples as prescribed by section 45.1 and to forward them to an accredited laboratory;

(7) fails to take the measures prescribed by an emergency plan formulated by the Minister under section 49 in case of air pollution;

(8) does something or carries on an activity that contravenes a decision rendered by the Government or the Minister under this Act;

(9) refuses or fails to comply with an order imposed under this Act or in any way prevents or hinders its execution;

(10) does something or carries on or pursues an activity or operation when the approval, authorization, permission, attestation, certificate or permit required under this Act or the regulations has been refused, suspended or revoked, or has been the object of a denial of conformity by the Government or the Minister under this Act.

In addition, the penalty provided for in the first paragraph may be imposed on any municipality that does not prohibit access, in accordance with section 83, to any bathing place considered to be a danger to health.

“115.27. The Government or the Minister may, in a regulation made under this Act, specify that a failure to comply with the regulation may give rise to a monetary administrative penalty. The regulation may define the conditions for applying the penalty and set forth the amounts or the methods for determining them. The amounts may vary according to the degree to which the standards have been infringed, without exceeding the maximum amounts provided for in section 115.26. The maximum amounts may nonetheless be higher in the case of a monetary administrative penalty provided for in a regulation made under paragraph 2 of section 46.15.

“115.28. If a provision of a regulation made by the Government under this Act is enforceable by a municipality and failure to comply with the

provision may give rise to a monetary administrative penalty, the penalty may also be imposed by any municipality designated for that purpose by the Government for a failure that occurred on its territory. However, such a penalty may not be imposed in addition to a penalty imposed by a person designated by the Minister on the same person or municipality on the same day, based on the same facts.

The provisions of this Act concerning monetary administrative penalties apply to the municipality that imposes such a penalty, with the necessary modifications and under the conditions determined by the Government, which include the possibility of the decision being contested before the competent municipal court and details on the procedures for recovering the amounts owed.

A municipality that imposes a monetary administrative penalty may charge fees for the recovery of the amount.

The amounts collected by a municipality under this section belong to it and, with the exception of recovery fees, must be used to finance environmental measures and programs.

“DIVISION XIII.1

“PENAL PROVISIONS

“115.29. Whoever

(1) contravenes subparagraph 4, 5 or 6 of the first paragraph of section 31.23, the second paragraph of section 31.24 or 31.55, the third paragraph of section 31.59, section 31.68, 31.84, 50, 51, 52, 53.31, 64.3, 64.11, 68.1, 70.5, 70.6 or 70.7, the first or third paragraph of section 70.18, or section 116.3,

(2) contravenes the first paragraph of section 121 by removing, defacing or allowing to be defaced a notice the person was ordered to post,

(3) refuses or neglects to give a notice or furnish information, studies, research findings, expert evaluations, reports, plans or any other documents required under this Act or the regulations, or fails to file them within the prescribed time, in cases where no other penalties are provided for by this Act or the regulations,

commits an offence and is liable to a fine of \$1,000 to \$100,000 in the case of a natural person and \$3,000 to \$600,000 in the case of a legal person.

“115.30. Whoever

(1) contravenes subparagraph 1.1, 2 or 8 of the first paragraph of section 31.23, the first paragraph of section 31.31, paragraph 1 of section 31.38, section 31.47, 31.48 or 31.58, the third paragraph of section 31.60, section 31.63, the first

paragraph of section 31.83, subparagraph 1 or 2 of the first paragraph of section 46.2, section 46.10, 53.31.12 or 56, the first paragraph of section 57, or section 64.2, 64.10 or 123.1,

(2) fails to comply with a condition imposed under section 31.5 or 31.6, the third paragraph of section 31.15.1 or section 31.15.2, section 31.15.3, 31.40 or 31.79, subparagraph 1 of the first paragraph of section 31.86, the second paragraph of section 65 or 164, section 167, the first paragraph of section 201, or section 203,

(3) fails to comply with a rehabilitation plan approved by the Minister under Division IV.2.1,

(4) fails to comply with a condition, restriction or prohibition imposed by the Minister under the first paragraph of section 70.8 or section 70.12,

(5) fails to comply with a depollution program approved by the Minister under section 116.2,

(6) hinders a functionary, employee or other person referred to in section 119, 119.1, 120 or 120.1 in the performance of the duties of office, or misleads such a person by concealment or false declarations, or fails to obey an order such a person is authorized to give under this Act or the regulations,

(7) fails to furnish security or establish a trust, or fails to maintain such security or trust for the entire period it is required,

(8) fails to register in the land register as required by this Act or the regulations,

(9) fails to comply with any other condition, restriction or prohibition relating to an approval, authorization, permission, certificate, attestation or permit granted under this Act or the regulations, in particular when carrying out a project or during the construction, use or operation of works, or upon ceasing an activity,

commits an offence and is liable to a fine of \$2,500 to \$250,000 in the case of a natural person and \$7,500 to \$1,500,000 in the case of a legal person.

“115.31. Whoever

(1) contravenes section 21, 22 or 31.1, the first paragraph of section 31.16, subparagraph 1 of the first paragraph of section 31.23, section 31.25, the first paragraph of section 31.28, section 31.51 or 31.51.1, the first paragraph of section 31.53, 31.54 or 31.57, the second paragraph of section 31.83, section 32, 32.1, 32.2, 32.7, 32.9, 33, 39, 41 or 43, the first paragraph of section 46.6, section 48 or 55, the first paragraph of section 65, section 66, section 70.9, the second paragraph of section 70.18, or section 95.1, 95.3, 154 or 189,

(2) files or signs a false declaration of environmental conformity,

(3) does something without first obtaining any other approval, authorization, permission, attestation, certificate or permit required under this Act or the regulations,

(4) knowingly makes a false or misleading declaration in order to obtain an approval, authorization, permission, attestation, certificate or permit required under this Act or the regulations,

(5) makes water withdrawals without the authorization of the Government or the Minister, as applicable, in contravention of Division IV.1 or section 31.75,

commits an offence and is liable, in the case of a natural person, to a fine of \$5,000 to \$500,000 or, despite article 231 of the Code of Penal Procedure (chapter C-25.1), to a maximum term of imprisonment of 18 months, or to both the fine and imprisonment, and, in the case of a legal person, to a fine of \$15,000 to \$3,000,000.

“115.32. Whoever

(1) contravenes section 20 or 31.11, subparagraph 3 of the first paragraph of section 31.23, or section 31.30, 31.52, 45, 45.1 or 83,

(2) makes a withdrawal of water in violation of a decision under subparagraph 2 of the first paragraph of section 31.86,

(3) contravenes the prohibition against transferring water prescribed by section 31.90 or 31.105,

(4) fails to take the measures prescribed by an emergency plan formulated by the Minister under section 49 in case of air pollution,

(5) continues a project for which a denial of conformity was notified under section 95.4,

(6) refuses or neglects to comply with an order imposed under this Act, or in any manner hinders or prevents the enforcement of such an order,

(7) does something or carries on or pursues an activity or operation when the approval, authorization, permission, attestation, certificate or permit required under this Act or the regulations has been denied, suspended or revoked,

commits an offence and is liable, in the case of a natural person, to a fine of \$10,000 to \$1,000,000 or, despite article 231 of the Code of Penal Procedure, to a maximum term of imprisonment of three years, or to both the fine and imprisonment, and, in the case of a legal person, to a fine of \$30,000 to \$6,000,000.

“115.33. The maximum penalties prescribed in section 115.32 apply to an offence described in sections 115.29 to 115.31 if the harm or damage caused by the offence to human health or the environment, including vegetation and wildlife, is sufficiently serious to justify heavier penalties.

“115.34. Despite sections 115.29 to 115.32, the Government or, as applicable, the Minister may determine the regulatory provisions made under this Act whose contravention constitutes an offence and renders the offender liable to a fine the minimum and maximum amounts of which are set by the Government or the Minister. The Government may provide that, despite article 231 of the Code of Penal Procedure, a contravention renders the offender liable to the fine, a term of imprisonment, or both the fine and imprisonment.

The maximum penalties under the first paragraph may not exceed those prescribed in section 115.32. The penalties may vary according to the importance of the standards that have been infringed.

“115.35. The fines prescribed in sections 115.29 to 115.32 or the regulations are doubled for a second offence and tripled for a subsequent offence. The maximum term of imprisonment is five years less a day for a second or subsequent offence.

If an offender commits an offence under this Act or the regulations after having been previously convicted of any such offence and if, without regard to the amounts prescribed for a second or subsequent offence, the minimum fine to which the offender was liable for the first offence was equal to or greater than the minimum fine prescribed for the second offence, the minimum and maximum fines and, if applicable, the minimum and maximum terms of imprisonment prescribed for the second offence become, if the prosecutor so requests, those prescribed in the case of a second or subsequent offence.

This section applies to prior convictions pronounced in the two-year period preceding the second offence or, if the minimum fine to which the offender was liable for the prior offence is that prescribed in section 115.32, in the five-year period preceding the second offence. Fines for a third or subsequent offence apply if the penalty imposed for the prior offence was the penalty for a second or subsequent offence.

“115.36. If an offence under this Act or the regulations is committed by a director or officer of a legal person, partnership or association without legal personality, the minimum and maximum fines that would apply in the case of a natural person are doubled.

“115.37. If an offence under this Act or the regulations continues for more than one day, it constitutes a separate offence for each day it continues.

A person who continues, day after day, to use a structure or industrial process, to operate an industry, to carry on an activity or to produce goods or services

without holding the authorization required under this Act or the regulations is also guilty of a separate offence for each day.

“115.38. Whoever does or omits to do something in order to assist a person or municipality to commit an offence under this Act or the regulations, or advises or encourages or incites a person or municipality to commit such an offence, is considered to have committed the same offence.

“115.39. In any penal proceedings relating to an offence under this Act or the regulations, proof that the offence was committed by an agent, mandatory 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 necessary precautions to prevent the offence.

“115.40. If a legal person or an agent, mandatory or employee of a legal person, partnership or association without legal personality commits an offence under this Act or the regulations, its director or officer is presumed to have committed the offence unless it is established that the director or officer exercised due diligence and took all necessary precautions to prevent the offence.

For the purposes of this section, in the case of a partnership, all partners, except special partners, are deemed to be directors of the partnership unless there is evidence to the contrary appointing one or more of them, or a third person, to manage the affairs of the partnership.

“115.41. In determining the penalty, the judge may take into account aggravating factors such as

(1) the seriousness of the harm or damage, or of the risk of harm or damage, to human health or the environment, including vegetation and wildlife;

(2) the particular nature of the environment affected as, for example, whether the feature affected is unique, rare, significant or vulnerable;

(3) the intentional, negligent or reckless nature of the offence;

(4) the foreseeable character of the offence or the failure to follow recommendations or warnings to prevent it;

(5) the cost to society of repairing the harm or damage;

(6) the dangerous nature of the substances resulting in the offence;

(7) the behaviour of the offender after committing the offence, as, for example, whether the offender attempted to cover up the offence or omitted to take rapid measures to prevent or limit the damage or remedy the situation;

(8) the increase in revenues or decrease in expenses that the offender obtained, or intended to obtain, by committing the offence or by omitting to take measures to prevent it;

(9) the failure to take reasonable measures to prevent the commission of the offence or limit its effects despite the offender's financial ability to do so, given such considerations as the size of the offender's undertaking and the offender's assets, turnover and revenues.

A judge who, despite the presence of an aggravating factor, decides to impose the minimum fine must give reasons for the decision.

“115.42. On an application made by the prosecutor and submitted with the statement of offence, the judge may impose on the offender, in addition to any other penalty, a further fine not exceeding the financial benefit realized by the offender as a result of the offence, even if the maximum fine has also been imposed.

“115.43. In the judgment, the judge may order an offender convicted under this Act or the regulations

(1) to refrain from any action or activity that may lead to the continuation or repetition of the offence;

(2) to carry out any action or activity to prevent the offence from being continued or repeated;

(3) to establish a pollution prevention plan or an environmental emergency plan, submit the plan to the Minister for approval and abide by the approved plan;

(4) to carry out follow-up studies on the environmental impact of the activities carried on by the offender or to pay a sum of money to a person or body designated by the judge to carry out such studies;

(5) to take one or more of the following measures, with priority given to those determined by the judge as being best for the protection of the environment:

(a) to restore things to the state they were in prior to the offending act;

(b) to restore things to a state approaching their original state;

(c) to implement compensatory measures;

(d) to pay compensation, in a lump sum or otherwise, for repair of the damage resulting from the commission of the offence;

(e) to pay, as compensation for the damage resulting from the commission of the offence, a sum of money to the Green Fund established under

section 15.1 of the Act respecting the Ministère du Développement durable, de l'Environnement et des Parcs (chapter M-30.001);

(6) to provide security or consign a sum of money to guarantee performance of those obligations;

(7) to make public the conviction and any prevention or repair measures imposed, under the conditions determined by the judge.

Moreover, if the Minister, in carrying out this Act or the regulations, has taken restoration or compensatory measures in the place and stead of the offender, the judge may order the offender to reimburse the Minister for the direct and indirect costs of such measures, including interest.

“115.44. The prosecutor must give the offender at least 10 days' prior notice of an application for restoration or for compensatory measures, or of any request for an indemnity, a sum of money to be paid to the Green Fund or a reimbursement of costs to the Minister, unless the parties are in the presence of a judge. In that case, the judge must, before rendering a decision and on the request of the offender, grant the offender what the judge considers a reasonable period of time in which to present evidence with regard to the prosecutor's application or request.

“115.45. When determining a fine higher than the minimum fine prescribed in this Act or the regulations, or when determining the time within which an amount must be paid, the judge may take into account the offender's ability to pay, provided the offender furnishes proof of assets and liabilities.

“115.46. Penal proceedings for offences under this Act or the regulations are prescribed by the longer of

(1) five years from the date the offence was committed;

(2) two years from the date on which the inspection or investigation that led to the discovery of the offence was begun if

(a) false representations were made to the Minister, or to a functionary, employee or other person referred to in section 119, 119.1, 120 or 120.1;

(b) the offence relates to hazardous materials covered by Division VII.1 of Chapter I;

(c) the case involves an offence under section 20.

In the cases referred to in subparagraph 2 of the first paragraph, the certificate of the Minister, inspector or investigator constitutes, in the absence of evidence to the contrary, conclusive proof of the date on which the inspection or investigation was begun.

“115.47. A municipality may institute penal proceedings with regard to offences committed on its territory in contravention of a regulatory provision that was made under this Act and that the municipality is in charge of carrying out. If applicable, such proceedings may be instituted before the competent municipal court.

The fines collected as a result of such proceedings belong to the municipality.

The costs relating to proceedings instituted before a municipal court belong to the municipality under the jurisdiction of that court, except the part of the costs remitted to another prosecuting party by the collector under article 345.2 of the Code of Penal Procedure (chapter C-25.1), and the costs remitted to the defendant or imposed on the municipality under article 223 of that Code.

A municipality may draw to the attention of the Minister, for appropriate action, any offence against a regulatory provision under the municipality’s responsibility.

“DIVISION XIV

“GENERAL PROVISIONS

“115.48. The Minister may claim payment from a person or municipality of any amount owed to the Minister under this Act or the regulations by notification of a notice of claim. However, in the case of a monetary administrative penalty, the claim is made by the person designated by the Minister under section 115.16 and the notice of claim must mention the right to obtain a review of the decision within the time period specified in the notice.

A notice of claim must state the amount of the claim, the reasons for it, the time from which it bears interest, the right to contest the claim or, if applicable, the review decision before the Administrative Tribunal of Québec and the time within which such a proceeding must be brought. The notice must also include information on the procedure for recovery of the amount owing, in particular with regard to the issue of a recovery certificate under section 115.53 and its effects. The person or municipality concerned must also be advised that failure to pay the amount owing may give rise to the refusal, amendment, suspension or revocation of any authorization issued under this Act or the regulations and, if applicable, that the facts on which the claim is founded may result in penal proceedings.

Unless otherwise provided, the amount owing bears interest at the rate determined under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002), from the 31st day after notification of the notice.

Notification of a notice of claim interrupts the prescription provided for in the Civil Code with regard to the recovery of an amount owing.

“115.49. A notice of claim or, if applicable, a review decision that confirms the imposition of a monetary administrative penalty, may be contested before the Administrative Tribunal of Québec by the person or municipality concerned, within 60 days after notification of the notice or review decision.

When rendering its decision, the Administrative Tribunal of Québec may make a ruling with respect to interest accrued on the penalty while the matter was pending before the Tribunal.

“115.50. The directors and officers of a legal person that has defaulted on payment of an amount owed to the Minister under this Act or the regulations are solidarily liable, with the legal person, for the payment of the amount, unless they establish that they exercised due care and diligence to prevent the failure which led to claim.

“115.51. The reimbursement of an amount owed to the Minister under this Act or the regulations is secured by a legal hypothec on the debtor’s movable and immovable property.

“115.52. The debtor and the Minister may enter into a payment agreement with regard to the amount owing. Such an agreement, or the payment of the amount owing, does not constitute, for the purposes of penal proceedings or any other administrative penalty under this Act or the regulations, an acknowledgement of the facts giving rise to it.

“115.53. If the amount owing is not paid in its entirety or the payment agreement is not adhered to, the Minister may issue a recovery certificate upon the expiry of the time for applying for a review of the decision, upon the expiry of the time for contesting the review decision before the Administrative Tribunal of Québec or upon the expiry of 30 days after the final decision of the Tribunal confirming all or part of the Minister’s decision or the review decision, as applicable.

However, a recovery certificate may be issued before the expiry of the time referred to in the first paragraph if the Minister is of the opinion 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.

“115.54. 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 Tax Administration Act (chapter A-6.002), be withheld for payment of the amount due referred to in the certificate.

The withholding interrupts the prescription provided for in the Civil Code with regard to the recovery of an amount owing.

“115.55. Upon 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.

“115.56. The debtor is required to pay a recovery charge in the cases, under the conditions and in the amount determined by ministerial order.

“115.57. The Minister may, by agreement, delegate to another department or body all or some of the powers relating to the recovery of an amount owing under this Act or the regulations.”

27. Section 116.1.1 of the Act is amended

(1) by replacing “this section” in the second paragraph by “the first paragraph”;

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

“Expenses incurred by the Minister to determine the nature of the work required to restore things to their original state or to a state approaching their original state, or to implement compensatory measures shall also be included in the cost of proceedings.”

28. The heading between sections 116.4 and 117 of the Act is repealed.

29. Section 118.1 of the Act is repealed.

30. Section 118.3.2 of the Act is amended by replacing everything after “pursuant to” in paragraph 1 by “this Act;”.

31. Section 118.5 of the Act is amended

(1) by inserting “31.75,” after “31.6,” in subparagraph *a* of the first paragraph;

(2) by adding “, including those which have been suspended or revoked” after “sections” in subparagraph *b* of the first paragraph;

(3) by striking out the second paragraph.

32. The Act is amended by inserting the following sections after section 118.5:

“118.5.1. The Minister shall keep a register relating to the monetary administrative penalties imposed by the persons the Minister designates for that purpose under this Act or the regulations.

The register must contain at least the following information:

- (1) the date the penalty was imposed;
- (2) the date and nature of the failure for which, and the legislative and regulatory provisions under which, the penalty was imposed;
- (3) the name of the municipality in whose territory the failure occurred;
- (4) if the penalty was imposed on a legal person, the legal person’s name and the address of the legal person’s head office or one of the legal person’s establishments or the business establishment of one of the legal person’s agents;
- (5) if the penalty is imposed on a natural person, the person’s name, the name of the municipality in whose territory the person resides and, if the failure occurred during the ordinary course of business of the person’s enterprise, the name and address of the enterprise;
- (6) the amount of the penalty imposed;
- (7) the date of receipt of an application for review, the date and conclusions of the decision;
- (8) the date a proceeding is brought before the Administrative Tribunal of Québec and the date and conclusions of the decision rendered by the Tribunal, as soon as the Minister is made aware of the information;
- (9) the date a proceeding is brought against the decision rendered by the Administrative Tribunal of Québec, the nature of the proceeding and the date and conclusions of the decision rendered by the court concerned, as soon as the Minister is made aware of the information; and
- (10) any other information the Ministers considers of public interest.

“118.5.2. The Minister shall keep a register of the following information relating to convictions for offences under this Act or the regulations:

- (1) the date of conviction;
- (2) the nature of the offence and the legislative or regulatory provisions under which the offender was convicted;
- (3) the date of the offence and the name of the municipality in whose territory it was committed;

(4) if the offender is a legal person, the legal person's name and the address of the legal person's head office or one of the legal person's establishments or the business establishment of one of the legal person's agents;

(5) if the offender is a natural person, the person's name, the name of the municipality in whose territory the person resides and, if the failure occurred during the ordinary course of business of the person's enterprise, the name and address of the enterprise;

(6) if the offender is an officer or director of a legal person, a partnership or an association without legal personality, the officer's or director's name, the name of the municipality in whose territory the officer or director resides and, as applicable, the name and the address of the head office of the legal person or one of the legal person's establishments or the business establishment of one of the legal person's agents, or the name and address of the partnership or association;

(7) the penalty imposed by the judge;

(8) the date a proceeding is brought against the decision rendered, the nature of the proceeding and the date and conclusions of the decision rendered by the competent court, as soon as the Minister is made aware of the information; and

(9) any other information the Minister considers of public interest.

“118.5.3. The information contained in the registers provided for in sections 118.5 to 118.5.2 is public. The Minister promptly posts the information on the website of the Ministère du Développement durable, de l'Environnement et des Parcs. The Minister also posts on that website the text of any order rendered under this Act and, if applicable, that of the notice of such an order, published in accordance with this Act.”

33. Section 119 of the Act is amended

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

“119. Every functionary authorized for that purpose by the Minister may at any reasonable time enter land, a building, including a dwelling house, a vehicle or a boat, to examine books, registers and records, or the premises, for the purposes of this Act or the regulations.”;

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

“A person who has the care, possession or control of such books, registers or records must make them available to the functionary and facilitate their examination.

The functionary may also, on that occasion,

- (1) collect samples;
- (2) carry out any necessary excavation or drilling or have such excavation or drilling carried out on any premises;
- (3) install measuring apparatus;
- (4) conduct tests and take measurements;
- (5) make analyses;
- (6) record the state of a place or natural environment by means of photographs, videos or other sound or visual recording methods;
- (7) examine, record or copy a document or data, on any medium whatsoever; or
- (8) require that something be set in action, used or started, under the conditions specified by the functionary.”;

(3) by replacing “the first paragraph” in the last paragraph by “this section”.

34. The Act is amended by inserting the following section after section 119:

“**119.0.1.** For the purposes of section 119, the functionary authorized by the Minister may only enter a dwelling house without the consent of the owner or lessee

(1) if, given the urgency of the situation, there is a serious risk to human health, the environment or wildlife; or

(2) to ensure compliance with the provisions of this Act or the regulations specified by order of the Minister.”

35. Section 119.1 of the Act is amended

(1) by replacing the portion of the first paragraph after “any place” by “to perform any act described in section 119 that, without such authorization, would constitute an unreasonable search or seizure.”;

(2) by replacing subparagraph 2 of the third paragraph by the following subparagraph:

“(2) the reasons why performance of the act that is the subject of the application will provide evidence of the commission of the offence;”;

(3) by replacing subparagraph 4 of the third paragraph by the following subparagraph:

“(4) the time needed to perform the act that is the subject of the application;”;

(4) by replacing subparagraph 5 of the third paragraph by the following subparagraph:

“(5) the period when the act that is the subject of the application is to be performed.”;

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

“The judge may grant the authorization on the terms and conditions the judge determines if satisfied, on the strength of the declaration, that performance of the act that is the subject of the application will provide evidence of the commission of the offence. The judge who grants the authorization may order any person to lend assistance if it may reasonably be necessary for performance of the authorized act.”;

(6) by replacing “exercise the powers conferred under the first two paragraphs if the time involved in obtaining a warrant, taking into account the exigent circumstances” in the portion of the fifth paragraph before subparagraph 1 by “, without authorization, perform an act described in section 119 if, given the urgency of the situation, the conditions to be met and the time needed to obtain authorization”.

36. Section 120.6.1 of the Act is amended by replacing “a charge has been laid under this Act” by “penal proceedings have been instituted under this Act or the regulations”.

37. Section 121 of the Act is amended by inserting “119.1,” after “119,” in the first paragraph.

38. The Act is amended by inserting the following section after section 121:

“**121.1.** A functionary, employee or other person who exercises the duties described in section 119, 119.1, 120 or 120.1 may not be prosecuted for acts performed in good faith in the performance of those duties.”

39. Section 122.1 of the Act is repealed.

40. Section 122.2 of the Act is amended

(1) by inserting “, suspend” after “amend”;

(2) by adding the following paragraph:

“This section applies, with the necessary modifications, to any authorization, approval, permission, attestation, certificate or permit granted under this Act or the regulations. It also applies in the cases provided for in section 32.8, without, however, restricting the application of that section.”

- 41.** Section 122.3 of the Act is repealed.
- 42.** Section 122.4 of the Act is repealed.
- 43.** Section 123 of the Act is renumbered “121.2”.
- 44.** The heading between sections 126.1 and 127 of the Act is repealed.
- 45.** Sections 127 to 129 of the Act are repealed.
- 46.** Section 129.2 of the Act is repealed.

AMENDING PROVISIONS

ACT TO AFFIRM THE COLLECTIVE NATURE OF WATER RESOURCES AND PROVIDE FOR INCREASED WATER RESOURCE PROTECTION

- 47.** Section 35 of the Act to affirm the collective nature of water resources and provide for increased water resource protection (R.S.Q., chapter C-6.2) is amended by replacing “109.1” in the second paragraph by “115.34”.
- 48.** Section 36 of the Act is amended by replacing “106.1” by “115.32”.
- 49.** Section 37 of the Act is amended by replacing the portion before “of the Environment Quality Act” by “Sections 113, 114, 114.3, 115, 115.2 to 115.4, 115.35 to 115.57 and 116.1.1”.

ACT RESPECTING THE FORFEITURE, ADMINISTRATION AND APPROPRIATION OF PROCEEDS AND INSTRUMENTS OF UNLAWFUL ACTIVITY

- 50.** Section 25 of the Act respecting the forfeiture, administration and appropriation of proceeds and instruments of unlawful activity (R.S.Q., chapter C-52.2) is amended

(1) by inserting “in the case of the Ministère du Développement durable, de l’Environnement et des Parcs, the proceeds are paid into the Green Fund under section 15.4 of the Act respecting the Ministère du Développement durable, de l’Environnement et des Parcs (chapter M-30.001)” after “property” in subparagraph 6 of the first paragraph;

(2) by inserting “, with the exception of the Ministère du Développement durable, de l’Environnement et des Parcs,” after “government departments” in the second paragraph.

51. Schedule 1 to the Act is amended by inserting the following in alphanumerical order:

“— Environment Quality Act (chapter Q-2), but only as regards offences under sections 115.31 and 115.32;”.

ACT RESPECTING ADMINISTRATIVE JUSTICE

52. Schedule III to the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by replacing “and 96” in paragraph 3 by “, 96 or 96.1”.

ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT DURABLE, DE L’ENVIRONNEMENT ET DES PARCS

53. Section 14 of the Act respecting the Ministère du Développement durable, de l’Environnement et des Parcs (R.S.Q., chapter M-30.001) is replaced by the following section:

“**14.** Any person authorized by the Minister may, in the performance of his duties, enter on land in the private domain. If so required, the person must produce identification and a certificate of authorization signed by the Minister.

The person who, as owner or lessee or in any other capacity, has the custody of the land shall give free access to the land at any reasonable time to the person referred to in the first paragraph, in particular for the purpose of carrying out the research, inventories, studies or analyses required to assess the location, quantity, quality or vulnerability of groundwater present in the land, subject, however, to that person restoring the premises to their former state and compensating the owner or custodian of the land, as the case may be, for any damage.

Whoever contravenes the provisions of the second paragraph or hinders an authorized person in the exercise of the person’s duties, is liable to a fine of not less than \$500 and not more than \$5,000. The fine is doubled in the case of a subsequent offence.”

54. Section 15.4 of the Act is amended by inserting the following paragraph after paragraph 5:

“(5.1) the monetary administrative penalties imposed under subdivision 3 of Division XIII of Chapter I of the Environment Quality Act;”.

WATER RESOURCES PRESERVATION ACT

55. Section 4 of the Water Resources Preservation Act (R.S.Q., chapter P-18.1) is amended

(1) by replacing “106.1” in the first paragraph by “115.32”;

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

“Sections 113, 114, 114.3, 115, 115.2 to 115.4, 115.35 to 115.57 and 116.1.1 of that Act apply.”

REGULATION RESPECTING MANDATORY REPORTING
OF CERTAIN EMISSIONS OF CONTAMINANTS INTO
THE ATMOSPHERE

56. Section 8 of the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (R.R.Q., chapter Q-2, r. 15) is amended by replacing the portion before paragraph 1 by the following:

“**8.** Whoever fails to communicate to the Minister data, information, notices and documents prescribed by this Regulation, communicates false or inaccurate data or information, fails to use the calculation methods prescribed by this regulation or fails to retain the data, information and documents for the period prescribed is liable”.

TRANSITIONAL AND FINAL PROVISIONS

57. Section 115.46 of the Environment Quality Act (R.S.Q., chapter Q-2), enacted by section 26, applies to an offence committed before 4 November 2011, taking into account the time that has elapsed at that date.

58. Any penal provision of a regulation made by the Minister under section 109.1 of the Environment Quality Act before 4 November 2011 is valid even if the regulation was made by the Minister rather than the Government.

59. The penalties prescribed in section 115.32 of the Environment Quality Act, enacted by section 26, apply to those who refuse or neglect to comply with an order issued under the Water Board Act (Revised Statutes, 1964, chapter 183), the Public Health Act (Revised Statutes, 1964, chapter 161) or the Water Purification Board Act (Revised Statutes, 1941, chapter 44A) concerning any matter covered by the Environment Quality Act. Such orders remain in force, even those issued by the Water Purification Board that have not been approved by the Government, unless they have since been repealed or amended by another order under the Environment Quality Act.

60. In any other Act, regulation or document, a reference to any of sections 106 to 112.0.1 of the Environment Quality Act is a reference to the section as it existed prior to 4 November 2011.

61. The Government or the Minister, as applicable, must, by regulations adopted no later than 30 June 2013, revise the regulations adopted for the purposes of the Environment Quality Act before that date, in order to harmonize the penal provisions of those regulations with those enacted by this Act, determine the provisions of those regulations that may give rise to a monetary administrative penalty if they are not complied with, define the conditions for applying such a penalty, and set forth the amounts of the penalties or the methods for calculating them, in accordance with this Act.

Until the penal provisions of such revised regulations come into force, section 109 of the Environment Quality Act as it read on 4 October 2011 continues to apply to a failure to comply with the regulations.

62. This Act comes into force on 4 November 2011, except

(1) sections 13 and 16 and sections 115.13 to 115.28, enacted by section 26, which come into force on 1 February 2012;

(2) sections 47, 48 and 49, which come into force respectively on the date or dates of coming into force of sections 35, 36 and 37 of the Act to affirm the collective nature of water resources and provide for increased water resource protection (R.S.Q., chapter C-6.2).

2011, chapter 21 **CULTURAL HERITAGE ACT**

(introduced during the 1st Session of the 39th Legislature and allowed to continue during the 2nd Session of the 39th Legislature on 24 February 2011)

Bill 82

Introduced by Madam Christine St-Pierre, Minister of Culture, Communications and the Status of Women

Introduced 18 February 2010

Passed in principle 5 May 2011

Passed 19 October 2011

Assented to 19 October 2011

Coming into force: 19 October 2012, except section 236 which comes into force on 19 October 2011

Legislation amended:

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

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

Archives Act (R.S.Q., chapter A-21.1)

Act respecting registry offices (R.S.Q., chapter B-9)

Charter of Ville de Gatineau (R.S.Q., chapter C-11.1)

Charter of Ville de Lévis (R.S.Q., chapter C-11.2)

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

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

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

Act respecting the national capital commission (R.S.Q., chapter C-33.1)

Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)

Election Act (R.S.Q., chapter E-3.3)

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

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

Act respecting administrative justice (R.S.Q., chapter J-3)

Act respecting the Ministère de la Culture et des Communications (R.S.Q., chapter M-17.1)

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 Régie du logement (R.S.Q., chapter R-8.1)

Legislation replaced:

Cultural Property Act (R.S.Q., chapter B-4)

(Cont'd on next page)

Explanatory notes

This Act proposes a reform of the law applicable to the protection of cultural heritage, which is currently governed by the Cultural Property Act.

Its goal is to modernize the law, taking into account the evolution of the notion of cultural heritage and reinforcing or, in certain cases, simplifying or streamlining the various protection measures.

One of the purposes of this Act is to promote knowledge of cultural heritage and the protection, enhancement and transmission of that heritage in the public interest and in a sustainable manner.

The Act defines cultural heritage to include not only heritage documents, immovables, objects and sites, but also heritage cultural landscapes, intangible heritage and historic figures, events and sites.

It broadens local municipalities' sphere of action with regard to the identification and protection of cultural heritage and provides that the powers exercised by municipalities may also be exercised by Native communities on the lands of a reserve and on the lands to which the Cree-Naskapi (of Quebec) Act applies.

It introduces a general framework for the designation by the Government of heritage cultural landscapes at the request of local municipalities, regional county municipalities and metropolitan communities whose territory includes all or part of the landscape concerned, and provides that those bodies adopt a heritage cultural landscape charter.

New rules are introduced related to the protection of heritage property, such as those governing the establishment of conservation plans and the alienation of classified heritage property.

The Act amends the rules that apply to archaeology, in particular, by requiring the Minister's authorization to excavate sites classified as or declared heritage sites.

The establishment of a protection area for classified heritage immovables is made subject to the dissemination by the Minister of a notice of intent to that effect and the monitoring of such areas is simplified and streamlined.

The owners of classified or recognized heritage property become responsible for taking the necessary measures to preserve the heritage value of that property.

Under the Act, both the Minister and local municipalities may make orders to protect property that may have heritage value by reducing the effects of or eliminating any threat to it.

The Act broadens the Superior Court's powers to make orders that apply to classified heritage property, immovables situated on a site declared a heritage site by the Government, heritage property recognized by a local municipality and immovables situated on a heritage site recognized by a local municipality.

In addition, transgressing or refusing to comply with an order made under the Act is defined as contempt of court.

The Act prescribes that the fines collected are to be paid into the Québec Cultural Heritage Fund, except the fines collected by local municipalities or Native communities, which belong to those municipalities or communities.

A council is established under the name "Conseil du patrimoine culturel du Québec", whose role includes holding public consultations on any project to have a site declared a heritage site by the Government and, at the Minister's request, on any matter the Minister refers to the council.

The Commission de la capitale nationale du Québec is given responsibility for the maintenance and enhancement of the burial sites of Québec premiers, whether or not the sites are situated in the territory of the Communauté métropolitaine de Québec.



Chapter 21

CULTURAL HERITAGE ACT

[Assented to 19 October 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

OBJECTS, DEFINITIONS AND SCOPE

1. The object of this Act is to promote, in the public interest and from a sustainable development perspective, the knowledge, protection, enhancement and transmission of cultural heritage, which is a reflection of a society's identity.

It is also intended to promote the designation of deceased persons of historical importance and historic events and sites.

Cultural heritage consists of deceased persons of historical importance, historic events and sites, heritage documents, immovables, objects and sites, heritage cultural landscapes, and intangible heritage.

2. In this Act, unless the context indicates otherwise, the following terms mean or designate:

“archaeological property” and “archaeological site”: any property or site indicating prehistoric or historic human occupation;

“heritage cultural landscape”: a land area recognized by a community for its remarkable landscape features, which are the result of the interaction of natural and human factors and are worth conserving and, if applicable, enhancing because of their historical or emblematic interest, or their value as a source of identity;

“heritage document”: a medium on which intelligible information is inscribed in the form of words, sounds or images structured and delimited in a tangible or logical manner, or the information itself, including archives, which has artistic, emblematic, ethnological, historical, scientific or technological value;

“heritage immovable”: an immovable property that has archaeological, architectural, artistic, emblematic, ethnological, historical, landscape, scientific or technological value, in particular a building, a structure, vestiges or land;

“heritage object”: a movable property, other than a heritage document, that has archaeological, artistic, emblematic, ethnological, historical, scientific or technological value, in particular a work of art, an instrument, furniture or an artefact;

“heritage property”: a heritage document, immovable, object or site;

“heritage site”: a place, a group of immovables or, in the case of a heritage site referred to in section 58, a land area that is of interest for its archaeological, architectural, artistic, emblematic, ethnological, historical, identity, landscape, scientific, urbanistic or technological value;

“intangible heritage”: the skills, knowledge, expressions, practices and representations handed down from generation to generation and constantly recreated, in conjunction with any cultural objects or spaces associated with them, that a community or group recognizes as part of its cultural heritage, the knowledge, protection, transmission or enhancement of which is in the public interest; and

“protection area”: an area surrounding a classified heritage immovable, defined by the Minister to protect the immovable.

3. The provisions of this chapter, the provisions of Chapter III other than those relating to designation, the provisions of Chapter IV that apply to a site classified as or declared a heritage site or to a protection area under Division I of Chapter V, and the provisions of Chapter VII, those of Divisions I and II of Chapter VIII and those of Chapter XI are binding on the Government, on government departments and on bodies that are mandataries of the State.

4. Subject to sections 158 to 165 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1), sections 47 to 51, 64 to 67 and 76 of this Act apply despite any inconsistent provision of a general law or special Act or of letters patent of a municipality.

CHAPTER II

CULTURAL HERITAGE REGISTER AND INVENTORIES

5. A register must be kept at the Ministère de la Culture et des Communications in which all elements designated, classified, declared, identified or recognized under this Act as cultural heritage must be entered.

The register must describe the elements of cultural heritage in sufficient detail.

The register must also give the name of the owner of classified heritage documents and objects and state the alienations of which the Minister is notified under section 27.

6. The registrar of cultural heritage, designated by the Minister from among the department's personnel, is responsible for

- (1) keeping the cultural heritage register;
- (2) registering the elements of cultural heritage referred to in section 5 and any other particulars required under this Act; and
- (3) issuing certified extracts from the register to any interested person on payment of the fees set by regulation of the Government.

No certified extract regarding a heritage object or document may be issued however without the consent of the person having ownership or custody of it.

The Minister may also designate, from among the members of the department's personnel, a person who is to exercise the functions of the registrar in the event that the registrar is absent or unable to act.

7. The certified extracts issued by the registrar are authentic. The signature of the registrar on the copy of a document is proof that the document exists and is lawfully in the registrar's possession.

A copy signed by the registrar is equivalent to the original itself in a court of justice, and any document purporting to bear the registrar's signature is presumed to do so.

8. The Minister contributes to the knowledge of cultural heritage by making inventories. The Minister establishes the manner in which the inventories are made, consigned and disseminated.

CHAPTER III

DESIGNATION AND PROTECTION OF CULTURAL HERITAGE BY THE MINISTER AND THE GOVERNMENT

DIVISION I

GENERAL PROVISIONS

9. In this chapter, unless the context indicates otherwise, "council" means the Conseil du patrimoine culturel du Québec established under section 82.

10. The designation or declaration of something as an element of cultural heritage under this chapter is withdrawn in the same manner as it is given, except with respect to the withdrawal of the designation as a cultural heritage landscape.

11. Applications for the issue of an authorization under any of sections 47 to 49, 64 or 65 must be filed using the form prescribed by the Minister.

DIVISION II

DESIGNATION OF ELEMENTS OF INTANGIBLE HERITAGE AND HISTORIC FIGURES, EVENTS AND SITES

12. The Minister is responsible for the commemoration of Québec's deceased premiers and their grave sites.

13. The Minister may, after obtaining the opinion of the council, give heritage designation to an element of intangible heritage, to a deceased person of historical importance, or to an historic event or site.

14. A designation is granted through a notice of designation signed by the Minister.

The notice must contain the description of the element of intangible heritage concerned or identify the historic figure, event or site concerned and state the reasons for the designation.

The notice must be published in the *Gazette officielle du Québec* and at least once in a newspaper in the place or region concerned.

15. The registrar must enter the designated element of intangible heritage or the designated historic figure, event or site in the cultural heritage register.

16. The designation takes effect on the date the notice of designation is published in the *Gazette officielle du Québec*.

DIVISION III

DESIGNATION OF HERITAGE CULTURAL LANDSCAPES

17. The Government may, on the recommendation of the Minister, give heritage designation to a cultural landscape.

18. The heritage designation of a cultural landscape must be requested by all the local municipalities, regional county municipalities and metropolitan communities whose territory includes all or part of the land area concerned. The application must be filed with the Minister along with

- (1) the boundaries of the land area;
- (2) a landscape diagnosis that includes

(a) quantitative and qualitative analyses detailing the landscape features of the land area from a physical and socio-cultural standpoint;

(b) the description of the landscape features which, in the applicants' opinion, are remarkable and result from the interaction of natural and human factors; and

(c) a demonstration that the remarkable landscape features are recognized by the community concerned; the demonstration must include a consultation of the citizens and groups present in the community; and

(3) a heritage cultural landscape charter adopted by the applicants that presents the principles embraced and the commitments made by the community to ensure the protection and enhancement of the landscape.

Before the heritage designation application is made and not later than 30 days before the meeting of the local heritage council referred to in section 117, at which all interested persons may make representations, the clerk or the secretary-treasurer of each municipality must give public notice of the place, date and time of the meeting. For that purpose, the second paragraph of section 123 applies.

Sixty days after the date of the public notice and after obtaining the opinion of the local heritage council, the council of the municipality may adopt a resolution regarding the application for the heritage designation of the cultural landscape in question.

19. After obtaining the opinion of the council, the Minister establishes whether, in the Minister's opinion, the application entitles the applicants to draw up a conservation plan; the Minister notifies the clerk or the secretary-treasurer of any applicant local municipality, regional county municipality or metropolitan community of the decision.

20. Applicants who are notified by the Minister that their application entitles them to draw up a conservation plan may obtain the heritage designation of the cultural landscape only if they draw up and submit, to the Minister's satisfaction, the conservation plan they intend to implement and administer should the designation be granted. The plan must include the identification of the land area involved, a description of its economic, social and cultural uses, and the measures introduced to protect and, if applicable, enhance the landscape.

In order to help applicants draw up their conservation plan, the Minister requests the assistance of other government departments.

21. After obtaining the opinion of the council with respect to the conservation plan drawn up by the applicants, the Minister may recommend that the Government give heritage designation to the cultural landscape.

22. An order made under section 17 must state the boundaries of the land area concerned and be published in the *Gazette officielle du Québec*.

A copy of the order must be sent as information to the clerk or the secretary-treasurer of each local municipality, regional county municipality and metropolitan community concerned.

The order takes effect on the date of its publication in the *Gazette officielle du Québec*. The registrar then enters the designated cultural landscape in the cultural heritage register.

In addition, the Minister must publish a notice of the order in a newspaper in the area referred to in the order or, if there is no newspaper in that area, in a newspaper in the nearest region.

23. Despite any inconsistent provision, any change made by the council of a regional county municipality or a metropolitan community to its land use planning and development plan or its metropolitan land use and development plan for the sole purpose of describing the designated landscape is made by by-law adopted without formality that comes into force on the day it is adopted. As soon as possible, a certified copy of the by-law is served on the Minister of Municipal Affairs, Regions and Land Occupancy in the manner set out in the Act respecting land use planning and development.

24. Every five years, any local municipality concerned that applied for and obtained the heritage designation of a cultural landscape must submit a report to the Minister on the implementation of the conservation plan.

The local municipality must also inform the Minister of its intention to make a change to the conservation plan at least 60 days before the change is adopted.

25. On the recommendation of the Minister, who obtains the opinion of the council, the Government may withdraw the heritage designation of a cultural landscape if it is of the opinion that,

- (1) the conservation plan is not being applied; or
- (2) the conservation plan was changed in a manner that compromises the landscape protection and, if applicable, the landscape enhancement objectives.

A copy of the order must be sent as information to the clerk or the secretary-treasurer of each local municipality, regional county municipality and metropolitan community concerned.

The order takes effect on the date of its publication in the *Gazette officielle du Québec*. The registrar then notes the withdrawal of the heritage designation of the cultural landscape and the date of the withdrawal in the register.

In addition, the Minister must publish a notice of the order in a newspaper in the area referred to in the order or, if there is no newspaper in that area, in a newspaper in the nearest region.

DIVISION IV

CLASSIFICATION OF HERITAGE PROPERTY

§1. — General provisions

26. The owner of classified heritage property must take the necessary measures to preserve the heritage value of the property.

27. A person who acquires ownership of a classified heritage document or object must give notice of it to the Minister within 90 days after the property is acquired by or put in the possession of the person.

28. Restrictions to the right to dispose of a classified heritage document or object and the rights under this Act with respect to the document or object do not require publication in the register of personal and movable real rights.

§2. — Decision to classify

29. After obtaining the opinion of the council, the Minister may classify all or part of any heritage property the knowledge, protection, enhancement or transmission of which is in the public interest.

30. Before obtaining the opinion of the council, the Minister must send a notice of intent to proceed with the classification. In the case of a heritage document or object, the notice is sent to the owner or the custodian of the property. In the case of a heritage immovable or site, the notice is sent to the person entered as the owner in the land register and to the clerk or the secretary-treasurer of the local municipality in whose territory the heritage property is situated. In addition, in the case of a heritage immovable or site, the Minister must register the notice of intent in the land register.

The notice of intent must contain the description of the property concerned, state the reasons for the notice and include a note that any interested person may make representations to the council within 60 days after the notice is sent. If applicable, the notice must state that the Minister has requested the council to hold a public consultation.

The notice of intent must also be published at least once in a newspaper in the place or region concerned.

31. Before the one-year period provided for in the third paragraph of section 32 expires, the Minister may extend the period by one year by sending a notice of the extension to the owner or custodian of the heritage document or object or, in the case of a heritage immovable or site, by sending

a notice of the extension to the person entered as the owner in the land register and to the clerk or the secretary-treasurer of the local municipality in whose territory the heritage property is situated.

In addition, in the case of a heritage immovable or site, the Minister must enter the notice of extension of the notice of intent in the land register.

The notice of extension must contain the description of the property concerned and be published at least once in a newspaper in the place or region concerned.

32. Ninety days after the date the notice of intent required in section 30 is sent, the Minister may sign a notice of classification containing the description of the heritage property concerned and stating the reasons for the classification.

The registrar then enters the classified heritage property in the cultural heritage register.

The notice of intent given by the Minister under section 30 is without effect if the notice of classification, along with a list of the elements that characterize the heritage property, is not sent to the owner or custodian of the property within a period of one year after the date the notice of intent is sent or within two years after that date if the period was extended.

33. In the case of a heritage immovable or site, the notice of classification must, at the Minister's behest,

(1) be sent to the clerk or the secretary-treasurer of the local municipality in whose territory the heritage immovable or site is situated, along with a list of the elements that characterize it; and

(2) be registered in the land register.

34. Classification takes effect on the date the notice of intent required in section 30 is sent.

The notice of classification is published in the *Gazette officielle du Québec* and at least once in a newspaper in the place or region concerned.

35. The effects of classification persist under all conditions until the property is declassified.

36. Declassification of a heritage property is carried out in the manner set out in this section.

Ninety days after the notice of intent to declassify a heritage property is sent, and after obtaining the opinion of the council, the Minister may sign a notice of declassification containing the description of the heritage property

concerned and stating the reasons for the declassification. The notice of declassification may be signed within a period of one year from the date the notice of intent is sent or within two years after that date if the period was extended.

Declassification takes effect on the date of the notice of declassification.

The notice is published in the *Gazette officielle du Québec* and at least once in a newspaper in the place or region concerned.

The registrar then notes the declassification in the cultural heritage register.

At the Minister's behest, the notice, along with a list of the elements that characterize the heritage property, must be sent to the owner or custodian of the property and, in the case of a heritage immovable or site, the notice must also, at the Minister's behest,

(1) be sent to the clerk or the secretary-treasurer of the local municipality in whose territory the heritage immovable or site is situated, along with a list of the elements that characterize it; and

(2) be registered in the land register.

§3. — *Establishing a conservation plan and a protection area*

37. The Minister must establish, with all possible dispatch, a conservation plan for each heritage immovable and site classified as of 19 October 2012, except those referred to in section 242. The plan must include the Minister's guidelines for the preservation, rehabilitation and, if applicable, the enhancement of the immovable or site according to its heritage value and the elements that characterize it.

The Minister may establish a conservation plan for a classified heritage property referred to in section 242 and for any classified heritage document or object.

38. Before establishing or updating a conservation plan, the Minister must obtain the opinion of the council and ask the owner of the classified heritage property to submit observations on the plan, except in the case of a classified heritage site. In the case of a classified heritage site, the Minister must consult the local municipality in whose territory the heritage site is situated.

39. The Minister must send a copy of the conservation plan or its update to the owner of the classified heritage property, or in the case of a classified heritage site, to the local municipality.

40. The Minister may, by order and after obtaining the opinion of the council, establish the boundaries of the protection area of a classified heritage immovable.

However, the perimeter of the protection area must not exceed a distance of 152 metres from the classified heritage immovable.

41. Before obtaining the opinion of the council, the Minister must send a notice of intent to proceed with the establishment of a protection area, along with a plan of the proposed area, to each person entered in the land register as the owner of an immovable located in the area, and to the clerk or the secretary-treasurer of the local municipality in whose territory the area is situated.

The notice of intent must set the perimeter of the proposed protection area and contain the description of the immovables included in the area, state the reasons for the notice and include a note that any interested person may make representations to the council within 60 days after the notice is sent.

The notice of intent must also be published at least once in a newspaper in the place or region concerned.

42. Ninety days after the date the notice of intent referred to in section 41 is sent, the Minister may, by order, establish the protection area of a classified heritage immovable. The order must give the boundaries of the protection area, contain the description of the immovables included in the area and state the reasons for establishing the protection area. A plan of the protection area must be attached.

The notice of intent given by the Minister under section 41 is without effect if a copy of the documents required in section 45 is not sent to the owner within a period of one year after the date the notice of intent is sent.

43. The provisions of subdivision 4 regarding protection areas apply to the area referred to in the notice of intent required in section 41 from the date of notification.

The order is published in the *Gazette officielle du Québec* and the order and the plan attached to it must be published at least once in a newspaper in the place or region concerned.

The registrar must enter a note in the cultural heritage register on the existence of a protection area for the classified heritage immovable concerned.

44. At the Minister's behest, a copy of the order and of the plan attached to it must be sent to the owner of the immovable concerned and to the clerk or the secretary-treasurer of the local municipality in whose territory the protection area is situated.

45. The Minister may, by order and after obtaining the opinion of the council, abolish the protection area established to protect a classified heritage immovable.

The abolition of the protection area comes into effect on the date of the order.

The registrar must then enter a note in the cultural heritage register on the abolition of the protection area for the classified heritage immovable concerned.

The order is published in the *Gazette officielle du Québec* and at least once in a newspaper in the place or region concerned.

46. At the Minister's behest, a copy of the order abolishing the protection area must be sent to each person entered in the land register as the owner of an immovable situated in the protection area and to the clerk or the secretary-treasurer of the local municipality in whose territory the protection area was situated.

§4. — *Authorizations with respect to classified heritage property and protection areas*

47. No classified heritage property may be transported out of Québec without the Minister's authorization.

48. No person may, without the Minister's authorization, alter, restore, repair, change in any way or demolish all or part of a classified heritage property or, in the case of an immovable, move it or use it as a backing for a construction.

The first paragraph does not apply to classified heritage sites.

49. No person may divide, subdivide, redivide or parcel out a lot, make a construction, as defined by regulation of the Minister, or demolish all or part of an immovable in a protection area without the Minister's authorization.

50. A person who applies for the Minister's authorization under section 48 or 49 must pay the fees determined by government regulation for the examination of the application.

A person who performs an act described in section 47, 48 or 49 must comply with any conditions the Minister sets in the authorization.

51. The authorization referred to in sections 47, 48 and 49 is withdrawn if the project which is the object of the authorization is not begun within one year after the authorization is given or if the project is interrupted for more than one year.

If a project is interrupted, the withdrawal of the authorization does not prevent the Minister from obtaining an order under section 195.

52. No person may sell or give away a classified heritage document or object, without the Minister's authorization,

(1) to a government or department or agency of a government, other than the Gouvernement du Québec;

(2) to a natural person who is not a Canadian citizen or a permanent resident within the meaning of the Immigration Act (Revised Statutes of Canada, 1985, chapter I-2); or

(3) to a legal person whose principal establishment is not situated in Québec.

In each case, the authorization must be attached to the deed of sale or the deed of gift.

53. Classified heritage property in the domain of the State may not be sold, conveyed by emphyteusis or given away without the Minister's authorization.

In each case, the authorization must be attached to the deed of sale, the act constituting emphyteusis or the deed of gift.

§5. — *Minister's right of pre-emption*

54. No person may, without giving the Minister at least 60 days' prior written notice, sell

(1) a classified heritage document or object; or

(2) a classified heritage immovable or an immovable situated on a classified heritage site.

The prior written notice must contain the description of the property, state the name and domicile of its owner and the name of the person interested in acquiring it. The notice must also contain the price the person interested in acquiring it is willing to pay and the owner is willing to accept.

55. In the case of the public sale of an object, document or immovable mentioned in section 54, the notice required under section 54 must be given to the Minister once the bid has been made and the name of the person interested in making the acquisition and the price that person is willing to pay are known.

56. The Minister may acquire classified heritage property referred to in the first paragraph of section 54 by preference over any other purchaser at the price the purchaser is willing to pay. To exercise this right of pre-emption, the Minister must, within the period of 60 days provided for in section 54, signify in writing the intention to acquire the heritage property to the person offering to sell it.

57. At the expiry of the period provided for in section 54, the classified heritage property may be sold to the person interested in acquiring it at the price submitted to the Minister under that section if the Minister has not signified the intention of exercising the right of pre-emption referred to in section 56.

DIVISION V

DECLARATION OF HERITAGE SITES BY THE GOVERNMENT

§1. — *Decision to declare a land area a heritage site*

58. The Government may, on the recommendation of the Minister who must obtain the opinion of the council, declare as a heritage site any land area the knowledge, protection, transmission or enhancement of which is in the public interest.

The Government's decision must be made within three years after the publication of the notice of recommendation referred to in section 59 in the *Gazette officielle du Québec*.

59. A copy of the Minister's recommendation must be sent as information to the clerk or the secretary-treasurer of the local municipality.

The recommendation must contain the boundaries of the land area concerned and state the reasons for the recommendation.

Notice of the recommendation must be published in the *Gazette officielle du Québec* and in a newspaper in the land area concerned or, if there is no newspaper in that land area, in a newspaper in the nearest region, with a statement that

(1) the council will be holding a public consultation;

(2) at the expiry of at least 120 days after publication, the recommendation will be submitted to the Government; and

(3) if an order declaring the land area to be a heritage site is made, it will take effect on the date the notice of the recommendation is published in the *Gazette officielle du Québec*.

60. Orders made under section 58 must include the boundaries of the land area declared a heritage site and state the reasons for the declaration, and must be published in the *Gazette officielle du Québec*.

The registrar must enter the heritage site in the cultural heritage register.

The order takes effect on the date the notice provided for in the third paragraph of section 59 is published in the *Gazette officielle du Québec*.

A copy of the order must be sent as information to the clerk or the secretary-treasurer of the local municipality. In addition, the Minister must publish a notice of the order in a newspaper in the land area referred to in the order or, if there is no newspaper in that land area, in a newspaper in the nearest region.

§2. — *Establishing a conservation plan*

61. For each land area declared a heritage site, the Minister must establish, with all possible dispatch, a conservation plan that includes the guidelines for the preservation, rehabilitation and, if applicable, the enhancement of the site according to its heritage value and the elements that characterize it.

62. Before establishing or updating a conservation plan, the Minister must obtain the opinion of the council and consult any local municipality on whose territory the heritage site is situated.

63. The Minister must send the local municipality a copy of the conservation plan or its update.

§3. — *Minister's authorization with respect to declared and classified heritage sites*

64. No person may, in a land area declared a heritage site or on a classified heritage site, divide, subdivide, redivide or parcel out a lot, change the arrangement or ground plan of an immovable, build, repair or change anything related to the exterior appearance of an immovable, demolish all or part of an immovable or erect a new construction without the Minister's authorization.

In addition, no person may excavate the ground even inside a building on a heritage site referred to in the first paragraph without the Minister's authorization. However, if the purpose of the excavation is a burial or disinterment and none of the acts listed in the first paragraph are carried out, the Minister's authorization is not required.

65. No person may post a new sign or billboard or alter, replace or demolish any sign or billboard on a land area declared a heritage site or on a classified heritage site, without the Minister's authorization. To that end, the Minister has full control over the appearance of, materials used for and support structures of signs and billboards and over their effect on the premises.

66. A person who applies for the Minister's authorization under section 64 or 65 must pay the fees determined by government regulation for the examination of the application.

A person who performs an act described in section 64 or 65 must comply with any conditions the Minister sets in the authorization.

67. The authorization referred to in sections 64 and 65 is withdrawn if the project authorized is not begun within one year after the authorization is given or if the project is interrupted for more than one year.

If a project is interrupted, the withdrawal of the authorization does not prevent the Minister from obtaining an order under section 195.

DIVISION VI

ARCHAEOLOGICAL EXCAVATIONS AND DISCOVERIES

68. No person may carry out excavations or surveys to find archaeological property or sites in or on an immovable without having previously obtained an archaeological research permit from the Minister and paid the fees determined by government regulation for the examination of the permit application.

69. The Minister may, if the Minister considers it advisable, issue an archaeological research permit to a person applying for it

(1) who complies with the conditions specified in this Act and in the regulation of the Minister; and

(2) whose skills, research methods and professional, material and financial resources, as well as the expected duration of the research, in the opinion of the Minister, make the full and satisfactory completion of the research project possible.

An archaeological research permit authorizes its holder to carry out excavations or surveys at the sites the Minister specifies on the permit in accordance with the conditions determined in this Act and in the regulation of the Minister and with any other condition the Minister may add to the permit.

70. An archaeological research permit is valid for one year from the date of its issue. It may be revoked at any time by the Minister if the holder does not comply with one of the conditions specified in this Act or in the regulation of the Minister or with any of the conditions added to the permit, or does not limit the research to the sites specified on the permit.

71. When the excavations must be carried out on an immovable that does not belong to the person applying for the archaeological research permit, the written consent of the owner of the immovable or any other interested person must be attached to the application.

When the surveys must be carried out on land in the domain of the State, the Acts governing them apply.

72. The holder of an archaeological research permit must submit an annual activity report to the Minister containing the particulars and in the manner determined by regulation of the Minister.

73. Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1), the annual report is confidential

(1) for 60 days after its receipt by the Minister; and

(2) for any extension of that period the Minister may determine in order to protect the research underway, the archaeological site or the archaeological property it contains, after inviting the archaeological research permit holder to submit observations on the matter.

The total period during which the report is to remain confidential may not exceed five years from the date on which the Minister receives it.

During the period of confidentiality, the Minister may disclose all or part of the report

(1) to a public body, within the meaning given that expression by the Act respecting Access to documents held by public bodies and the Protection of personal information, in keeping with that Act;

(2) to any other person, to protect the archaeological site or the archaeological property concerned, or to promote archaeological research; and

(3) to a Native community that may be concerned with the results of the archaeological research.

The report, including the personal information it contains, becomes public on the expiry of the period of confidentiality.

74. A person who discovers an archaeological property or site must inform the Minister of it without delay.

This obligation applies whether or not the discovery occurs in a context of archaeological excavations and research.

75. Any alienation of lands in the domain of the State is subject to a reserve in full ownership in favour of the domain of the State of archaeological property and sites found in or on the lands except treasures governed by article 938 of the Civil Code.

DIVISION VII**ORDERS**

76. If the Minister is of the opinion that there is a perceived or real threat of significant degradation of a property that may have heritage value, the Minister may make an order, effective for a period of not more than 30 days,

(1) directing that the site be closed, or permitting access only to certain persons or on certain conditions, and providing for the posting of a notice to that effect in public view at the entrance to or near the site;

(2) directing that work or an activity be terminated or that special security measures be taken;

(3) directing that archaeological excavations be carried out; or

(4) directing that any other measure the Minister considers necessary be taken to prevent a greater threat to the property, or to mitigate the effects of or eliminate the threat.

Before making an order against a person, the Minister must notify the person in writing as prescribed by section 5 of the Act respecting administrative justice (R.S.Q., chapter J-3) and allow the person at least 10 days to submit observations. The Minister may, however, if urgent action is required or to prevent irreparable damage, make an order without being bound by those prior obligations. In that case, the person may, within 10 days from the time the order is served, submit observations to the Minister with a view to obtaining a review of the order.

A judge of the Superior Court may cancel the order or reduce its effective period on application by an interested person.

On application by the Minister, a judge of that Court, in addition to ordering the person to comply, may also extend, renew or make permanent the order if the judge considers that the property is seriously threatened and is of the opinion that the order made by the Minister is appropriate.

The judge may also make any amendment to the order that appears to the judge to be reasonable in the circumstances.

If a person fails to carry out the measures ordered under this division within the allotted time, the Court may authorize the Minister to have the measures carried out. The cost of carrying out the measures incurred by the Minister is a prior claim on the property, of the same nature and with the same rank as the claims listed in paragraph 4 of article 2651 of the Civil Code; the cost is secured by a legal hypothec on the property.

77. An application to a judge under this division must be made according to the rules applicable to ordinary procedure under the Code of Civil Procedure (R.S.Q., chapter C-25).

Applications made by the Minister must be served on the person or persons they concern, but the judge may waive that requirement if the judge considers that the delay resulting from the service could unnecessarily imperil the property.

All orders issued must be personally served on the person concerned and may be executed by a peace officer.

Applications are decided by preference and orders issued are executory despite an appeal. A judge of the Court of Appeal may, however, suspend the execution of an order if the judge considers it necessary in the interests of justice.

DIVISION VIII

GENERAL POWERS OF THE MINISTER

78. The Minister may

(1) acquire by agreement or by expropriation any classified heritage property or any property necessary to isolate, clear, clean or otherwise enhance a classified heritage immovable or site, or any property situated in an area declared a heritage site or in a protection area;

(2) in the case of property acquired under paragraph 1, lease, hypothecate, restore, alter, demolish or transport the property or reconstruct it elsewhere;

(3) administer personally or entrust to other persons, on conditions the Minister considers expedient, the custody and administration of property the Minister acquires;

(4) contribute to the maintenance, conservation, restoration, enhancement, alteration or transport of a cultural element designated, classified, identified or recognized as a heritage element, or of property situated on a site classified, declared or recognized as a heritage site, and to the reconstruction of an immovable classified or recognized as a heritage immovable or of a building situated on an immovable classified or recognized as a heritage immovable or on a site classified or recognized as or declared a heritage site, and retain on the property that is the subject of a contribution, any charge, real right or hypothecary right the Minister deems appropriate;

(5) grant subsidies to promote the knowledge, protection, transmission or enhancement of elements of intangible heritage, deceased persons of historical importance, historic events and sites, heritage cultural landscapes, heritage property and property situated on a site classified or recognized as or declared a heritage site;

(6) make, in accordance with the law, agreements with any government respecting cultural heritage;

(7) enter into agreements for the purposes of the administration of this Act with any person, including a local municipality, a regional county municipality, a metropolitan community or a Native community represented by its band council, in order to develop knowledge of cultural heritage and protect, transmit or enhance that heritage; and

(8) delegate in writing, generally or specially, the powers conferred on the Minister by sections 6, 48 to 50, 64 to 66, 68, 69, 180, 182, 183 and 197 to a member of the department's personnel or to the holder of a position.

79. During a public consultation held at the request of the Minister under section 83 on an application for authorization required under section 48, 49 or 64, the Minister may make public any document, analysis, study or information provided by a third party that is of interest for the purposes of public information.

DIVISION IX

REGULATORY POWERS

80. The Government may make regulations

(1) to determine the fees payable for extracts from the cultural heritage register and for the examination of applications for archaeological research permits;

(2) to determine the fees payable for the examination of an application for authorization filed with the Minister under section 48, 49, 64 or 65 or the method and criteria to be used to calculate the fees, and determine how they are to be paid; and

(3) to provide for total or partial exemption from the payment of the fees referred to in subparagraph 2 for certain categories of persons, heritage property or work.

Regulatory provisions made under subparagraph 2 of the first paragraph may vary according to the nature, importance or cost of the project for which the application is filed, the category of persons applying for the Minister's authorization, the category of work covered by the application or according to other cases or conditions prescribed by government regulation.

81. The Minister may make regulations

(1) to define "construction" in a protection area within the meaning of section 49;

(2) to determine conditions under which archaeological research permits are issued or revoked and the content and manner of presentation of the annual activity report required under section 72; and

(3) to determine the provisions of a regulation under paragraph 2 whose violation constitutes an offence.

DIVISION X

CONSEIL DU PATRIMOINE CULTUREL DU QUÉBEC

§1. — *Constitution and operation*

82. An advisory council on cultural heritage is established under the name “Conseil du patrimoine culturel du Québec” with its head office in the city of Québec.

83. The council must give the Minister its opinion on any question the Minister refers to it. It may also make recommendations to the Minister on any matter relating to the knowledge, protection, enhancement or transmission of cultural heritage and on any matter relating to archives to which the Archives Act (R.S.Q., chapter A-21.1) applies.

The council may receive and hear requests and suggestions from individuals and groups on any matter covered by this Act.

The council holds public consultations on projects to have a site declared a heritage site by the Government and, at the Minister’s request, on any matter the Minister refers to it.

If the council and another advisory body, such as the Bureau d’audiences publiques sur l’environnement, hold public consultations on the same project, the council must do its utmost to make an agreement with the other body to hold the consultations simultaneously.

84. The council must submit a status report to the Minister every five years on the application by local municipalities, under section 165, of sections 138 to 140, subparagraph 2 of the first paragraph and the second, third, fourth and fifth paragraphs of section 141 and section 142 to a site classified as or declared a heritage site or to a protection area, and to any agreement between the Minister and the local municipality that is related to the application of those sections.

85. If a heritage property other than property described in subparagraph *a* of the third paragraph of section 232 of the Taxation Act (R.S.Q., chapter I-3) is acquired by a museum established under the Act respecting the Montréal Museum of Fine Arts (R.S.Q., chapter M-42) or the National Museums Act (R.S.Q., chapter M-44) or by a certified archival centre or a recognized museum, within the meaning assigned to those expressions by section 1 of

the Taxation Act, the council, in addition to its advisory responsibilities, must

(1) determine, for the purposes of the second paragraph of section 232 of the Taxation Act and subdivision 2 of this division, whether the property was acquired in accordance with the acquisition and conservation policy of the purchaser and the directives of the Ministère de la Culture et des Communications; and

(2) determine the fair market value of the heritage property when the property is acquired in the circumstances described in section 103.

86. The council may hold its meetings anywhere in Québec.

87. The council is made up of 12 members, including a chair and a vice-chair, appointed by the Government from various areas in the field of cultural heritage and various regions of Québec.

88. The members of the council are appointed for a term of up to three years, except the chair and vice-chair who are appointed for a term of up to five years.

The members of the council may not serve more than two terms in the same capacity.

89. Members of the council remain in office, despite the expiry of their term, until reappointed or replaced.

A vacancy among the members of the council is filled in accordance with the rules governing their appointment.

90. The Government sets the remuneration and other conditions of employment of the chair and vice-chair of the council.

The other board members receive no remuneration except in the cases, on the conditions and to the extent that may be determined by the Government. They are entitled, however, to the reimbursement of expenses incurred in the exercise of their functions on the conditions and to the extent determined by the Government.

91. The office of chair and the office of vice-chair are full-time positions.

92. The vice-chair replaces the chair if the latter is absent or unable to act.

93. The chair presides the meetings of the council and directs proceedings; the chair represents the council in its relations with the Minister and third parties.

The vice-chair assists the chair and performs the duties assigned by the chair.

94. The quorum at meetings of the council is the majority of its members, including the chair or vice-chair. In the event of a tie, the chair has a casting vote.

95. The council may form committees presided by the chair or a member designated by the chair to examine matters it determines.

The functions assigned to the council under the Archives Act are exercised on its behalf by a committee made up of three persons designated by the council.

Such committees may include persons referred to in section 96.

96. The council may call on specialists to examine matters within its competence.

Such specialists are entitled to the fees, allowances or salaries set by the Government.

97. The council meets as often as necessary and not less than 10 times a year.

98. The council may, by by-law,

(1) provide for its internal management; and

(2) delegate the exercise of functions assigned to it under this Act to committees established under the first paragraph of section 95.

99. If all the members agree, the council may meet using equipment enabling all participants to communicate directly with one another.

100. The members of the council's personnel are appointed in accordance with the Public Service Act.

The chair exercises the powers conferred by that Act on a chief executive officer with regard to the personnel.

101. The minutes of the meetings of the council and its committees, approved and certified by the chair or vice-chair, are authentic. The same applies to documents and copies of documents emanating from the council or forming part of its records, if they are signed by the chair, the vice-chair or a member of the personnel designated by the council.

102. Not later than 1 July each year, the council must send an annual report of its activities for the preceding fiscal year to the Minister.

The Minister must table the report of the council in the National Assembly; if the Minister receives it between sessions or after an adjournment, the Minister must table it within 30 days after the opening of the next session or resumption.

§2. — *Determination of the fair market value of a heritage property*

103. When a museum established under the Act respecting the Montréal Museum of Fine Arts or the National Museums Act, a certified archival centre or a recognized museum, within the meaning assigned to those expressions by section 1 of the Taxation Act, acquires heritage property by gift in accordance with its acquisition and conservation policy and the directives of the Ministère de la Culture et des Communications, other than property described in subparagraph *a* of the third paragraph of section 232 of the Taxation Act, the centre or museum, when required by the donor, must make a request in writing that the council determine the fair market value of the property.

104. The council may ask for any information or document relevant to the consideration of the request.

105. Except in special circumstances, the council must determine the fair market value of the property and provide the donor with a certificate within four months after the request is received.

The certificate must state that the property was acquired by a museum established under the Act respecting the Montréal Museum of Fine Arts or the National Museums Act, a certified archival centre or a recognized museum in accordance with its acquisition and conservation policy and with the directives of the Ministère de la Culture et des Communications, and give the fair market value of the property, determined by the council.

106. The council sends a copy of the certificate to the centre or museum that made the request and to the Minister of Revenue.

§3. — *Appeals to the Court of Québec*

107. Within 90 days after the day on which the certificate described in section 105 is issued, the donor may appeal to the Court of Québec sitting for the district in which the donor resides or for the district of Québec or of Montréal, according to the district in which the determination would be appealable under article 30 of the Code of Civil Procedure if it were an appeal to the Court of Appeal, to have the fair market value determined by the council changed.

108. No appeal may be instituted after the expiry of 90 days following the day on which the certificate is issued.

However, if the donor was physically unable to act or to instruct another to act in the donor's name within the time prescribed and not more than one

year has elapsed since the date of issue of the certificate, the donor may apply to a judge of the Court of Québec for an extension of the time prescribed in the first paragraph, for a period which may not go beyond the fifteenth day following the date of the judgment granting the extension.

109. An appeal is brought by filing a motion at the office of the Court of Québec.

110. The object of the appeal, the grounds on which it is based and the conclusions sought are stated in the motion, which must be supported by an affidavit attesting the truth of the alleged facts. The motion must be accompanied by prior notice of the date of its presentation of at least 10 days.

111. The appellant must prepare an original and one copy of the motion, affidavit and notice. After payment of the court costs of \$90 mentioned in section 112, the original and copy are numbered by the clerk. The copy is certified true by the appellant or the appellant's attorney.

The clerk must immediately send the copy furnished by the appellant to the council which must, with dispatch, provide the clerk with the record relating to the evaluation appealed from.

112. When filing the motion, the appellant must pay to the clerk of the Court an amount of \$90, which is to be paid into the consolidated revenue fund.

In no case may the Court compel an appellant to pay any additional costs.

113. The appeal may be heard in camera if it is established to the satisfaction of the judge that the circumstances justify in camera proceedings.

114. The judge may dismiss the appeal or change the fair market value determined by the council and, for the purposes of the Taxation Act, the fair market value determined by the judge is deemed to be the fair market value determined by the council.

115. The clerk of the Court must, as soon as possible, send a copy of the decision resulting from the appeal to the donor and to the Minister of Revenue.

116. The decision of the Court is without appeal.

CHAPTER IV**IDENTIFICATION AND PROTECTION OF CULTURAL HERITAGE BY MUNICIPALITIES****DIVISION I****DEFINITION, APPLICATION AND INVENTORIES**

117. In this chapter, “local heritage council” means the planning advisory committee established under section 146 of the Act respecting land use planning and development or the council established under section 154 of this Act, as determined by the council of the local municipality.

118. This chapter applies to local municipalities. The Kativik Regional Government, when acting as a local municipality for the purposes of this chapter under section 244 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1), need not submit its by-laws to the Minister of Municipal Affairs, Regions and Land Occupancy for approval before they come into force.

The powers conferred by this chapter may also be exercised by a Native community on the lands of a reserve or on the lands to which the Cree-Naskapi (of Quebec) Act (Statutes of Canada, 1984, chapter 18) applies, with the necessary modifications, and for that purpose, “local municipality” includes Native communities represented by their band council within the meaning of the Indian Act (Revised Statutes of Canada, 1985, chapter I-5) or the Cree-Naskapi (of Quebec) Act.

119. The repeal of a by-law identifying and recognizing as cultural heritage elements to which this chapter applies is carried out in the same manner as that in which the by-laws are adopted. However, the council of the municipality must notify the cultural heritage registrar of its intention to repeal a heritage recognition by-law at least 60 days before the repealing by-law is adopted.

120. A municipality may contribute to knowledge of cultural heritage by carrying out inventories of the cultural heritage on its territory or connected to its territory.

DIVISION II**IDENTIFICATION OF INTANGIBLE HERITAGE AND HISTORIC FIGURES, EVENTS AND SITES**

121. A municipality may, by by-law and after obtaining the opinion of the local heritage council, identify elements of intangible heritage, deceased persons of historical importance and historic events and sites as such.

122. The notice of motion of a heritage identification by-law describes the element of intangible heritage or identifies the historic figure, event or site involved and states the reasons for identifying it as cultural heritage.

The notice of motion must also contain the date on which the by-law is to come into force in accordance with section 125 and state that interested persons may make representations to the local heritage council in accordance with the notices given to that effect.

123. The clerk or the secretary-treasurer must give public notice, not later than 30 days before the adoption of the heritage identification by-law, of the place, date and time of the local heritage council meeting at which all persons having an interest in the heritage identification of the element of intangible heritage or the historic figure, event or site mentioned in the notice of motion may make representations.

The public notice is governed by the rules applicable to public notices set out in sections 335 to 337 and 345 to 348 of the Cities and Towns Act (R.S.Q., chapter C-19) or articles 418, 419, 422, 423 and 431 to 436 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), as the case may be.

124. Sixty days after the date of the notice of motion and after obtaining the opinion of the local heritage council, the council of the municipality may adopt the by-law identifying as cultural heritage the element of intangible heritage or the historic figure, event or site in question.

A notice of motion is without effect at the expiry of 120 days after the date of the notice of motion if the council of the municipality has not adopted the by-law and brought it into force by then.

125. The heritage identification by-law comes into force on the date the by-law is adopted by the council of the municipality.

126. When the heritage identification by-law comes into force, the clerk or the secretary-treasurer must send a certified copy of the by-law, along with the certificate stating the date of coming into force of the by-law, to the cultural heritage registrar who must enter in the register the element of intangible heritage or the historic figure, event or site identified.

DIVISION III

RECOGNITION OF HERITAGE PROPERTY

127. A municipality may, by by-law and after obtaining the opinion of the local heritage council, recognize all or part of a document, immovable, object or site situated in its territory as heritage property, the knowledge, protection, enhancement or transmission of which is in the public interest.

A heritage site must be included in a zone identified in the planning program as a zone to be protected.

The power under the first paragraph with respect to documents or objects is limited to those owned by the municipality.

128. The notice of motion of a by-law recognizing property as heritage property must provide

- (1) the description of the heritage property concerned;
- (2) the reasons for recognition;
- (3) the date on which the by-law is to come into force in accordance with section 134; and
- (4) a statement that interested persons may make representations to the local heritage council in accordance with the notices given to that effect.

If a notice of motion concerning a heritage immovable contains no particulars on the interior of the heritage immovable, only the exterior appearance of the immovable is covered by the motion, except in the case described in paragraph 3 of section 138.

129. The clerk or the secretary-treasurer or any person the clerk or the secretary-treasurer designates for such purpose must send to each owner of a heritage immovable or, in the case of a heritage site, each owner of an immovable situated on the heritage site, a special written notice, along with a certified copy of the notice of motion stating

- (1) the effects of recognition provided for in sections 135 to 145;
- (2) the fact that each owner may make representations to the local heritage council; and
- (3) the place, date and time of the local heritage council meeting at which all other interested persons may make representations.

The special notice is governed by the rules applicable to special notices set out in sections 335 to 343 and 348 of the Cities and Towns Act or articles 418, 419 and 422 to 430 of the Municipal Code of Québec, as the case may be.

In addition, the truth of the facts set out in the certificate of service must be attested under the oath of office of the person giving the certificate, if that person has taken an oath of office, and if not, under a special oath to that effect.

130. The clerk or the secretary-treasurer must give public notice, not later than 30 days before a heritage recognition by-law is adopted, of the place,

date and time of the local heritage council meeting at which persons having an interest in the recognition of the heritage property mentioned in the notice of motion may make representations.

The public notice is governed by the rules applicable to public notices set out in sections 335 to 337 and 345 to 348 of the Cities and Towns Act or articles 418, 419, 422, 423 and 431 to 436 of the Municipal Code of Québec, as the case may be.

131. Sixty days after the date of the notice of motion and after obtaining the opinion of the local heritage council, the council of the municipality may adopt the by-law recognizing property as heritage property.

The heritage recognition by-law must provide the description of the property involved and state the reasons for recognition. If the notice of motion concerning a heritage immovable contains no particulars on the interior of the heritage immovable, only the exterior appearance of the immovable is covered by the motion, except in the case described in paragraph 3 of section 138.

A notice of motion is without effect at the expiry of 120 days after the date of the notice of motion if the council of the municipality has not adopted the by-law and brought it into force by then.

132. The period of 120 days referred to in section 131 is extended by 60 days if the heritage site described in the notice of motion is not included in a zone identified in the planning program of the municipality as a zone to be protected and provided that at the meeting during which the notice of motion was given, the council adopted a resolution stating its intention to amend its planning program to that effect.

However, the notice of motion is without effect as soon as it becomes clear that it will not be possible for the amendment to come into force before the end of the additional 60-day period.

133. When a heritage recognition by-law comes into force, the clerk or the secretary-treasurer must send a certified copy of the by-law, along with the certificate stating the date of coming into force of the by-law and a list of the elements that characterize the recognized heritage property

(1) to the cultural heritage registrar, who must enter the recognized heritage property in the register;

(2) to the custodian of the recognized document or object, if that person is not the owner; and

(3) to each owner of the recognized heritage immovable or each owner of an immovable situated on the recognized heritage site, as the case may be.

134. A heritage recognition by-law comes into force

(1) on the date it is adopted by the council of the municipality, in the case of a heritage document or object; or

(2) on the date a special notice is served on the owners, in the case of a heritage immovable or an immovable situated on a recognized heritage site.

135. The effects of the recognition persist under all conditions in respect of the heritage property until the heritage recognition by-law is repealed.

136. The owner of a recognized heritage property must take the necessary measures to preserve the heritage value of the property.

137. A person who in any way alters, restores, repairs or changes a recognized heritage document, object or immovable must comply with any conditions set by the council of the municipality pertaining to the conservation of the heritage value of the document, object or immovable, in addition to the municipal by-laws.

138. In addition to the municipal by-laws, and in particular the by-law adopted under section 150, a person must comply with any conditions the council of the municipality sets pertaining to the conservation of the heritage value of a recognized heritage site if the person

(1) builds a new construction on the site;

(2) changes the arrangement and ground plan of an immovable on the site, makes repairs to it or changes its exterior appearance in any way;

(3) carries out excavations on the site, even inside a building, unless the purpose of the excavation is a burial or disinterment and none of the acts listed in paragraphs 1 and 2 are carried out; or

(4) posts new signs or billboards on the site or alters, replaces or demolishes a sign or billboard.

139. In addition, no person may perform any of the acts mentioned in sections 137 and 138 without giving at least 45 days' notice to the municipality. If a municipal permit is required, the application for the permit stands in lieu of notice.

Before imposing conditions, the council of the municipality must obtain the opinion of the local heritage council.

A copy of the resolution setting out the conditions must accompany a municipal permit otherwise issued that authorizes the act involved.

140. A municipal permit is withdrawn if a project regarding which conditions were imposed under section 137 or 138 is not begun within one year after the permit is issued or if the project is interrupted for more than one year.

If a project is interrupted, the withdrawal of the permit does not prevent the municipality from obtaining an order under section 203.

141. No person may, without the authorization of the council of the municipality,

(1) destroy all or part of a recognized heritage document or object or demolish all or part of a recognized heritage immovable, move it or use it as a backing for a construction; or

(2) demolish all or part of an immovable situated on a recognized heritage site, or divide, subdivide, redivide or parcel out a lot on such a site.

Before ruling on an application for authorization, the council must obtain the opinion of the local heritage council.

A person performing an act described in the first paragraph must comply with any conditions the council of the municipality sets out in its authorization.

The authorization is withdrawn if the project described in an application submitted under this section is not begun within one year after the authorization is given or if the project is interrupted for more than one year.

If a project is interrupted, the withdrawal of the authorization does not prevent the municipality from obtaining an order under section 203.

142. On the request of a person whose application for an authorization under section 141 has been refused, the council of the municipality must provide a substantiated notice of the refusal and a copy of the opinion of the local heritage council.

143. The council of the municipality may establish a conservation plan for a recognized heritage property that includes guidelines for the preservation, the rehabilitation and, if applicable, the enhancement of the property according to its heritage value and the elements that characterize it.

144. Before establishing or updating a conservation plan, the council of the municipality must obtain the opinion of the local heritage council and ask the owner of the recognized heritage immovable or site to submit observations on the plan.

145. After obtaining the opinion of the local heritage council, a municipality may acquire by agreement or by expropriation any property or real right required to isolate, clear, clean or otherwise enhance a recognized heritage

immovable situated in its territory or an immovable situated on a heritage site it has recognized as such.

A municipality may similarly acquire by agreement or by expropriation a recognized heritage immovable situated in its territory or an immovable situated on a heritage site it has recognized as such.

After obtaining the opinion of the local heritage council, a municipality may transfer or sell the property or rights without further authorization.

146. The council of the municipality may, by by-law and to the extent it determines, delegate its power to determine conditions under section 137 or 138 to its executive committee.

147. A municipality may, by by-law,

(1) prescribe the release by any person of information or documents to allow the application of sections 137 to 139 and section 141; and

(2) prescribe the payment of costs for an authorization issued under section 141.

DIVISION IV

ORDERS

148. If the council of the municipality is of the opinion that there is a perceived or real threat of significant degradation of a property that may have heritage value, it may make an order, effective for a period of not more than 30 days,

(1) directing that the site be closed, or permitting access only to certain persons or on certain conditions, and providing for the posting of a notice to that effect in public view at the entrance to or near the site;

(2) directing that work or an activity be terminated or that special security measures be taken;

(3) directing that archaeological excavations be carried out; or

(4) directing that any other measure the council considers necessary be taken to prevent a greater threat to the property, or to mitigate the effects of or eliminate the threat.

Before making an order against a person, the council of the municipality must give the person prior notice in writing of its intention and the reasons motivating it and allow the person at least 10 days to submit observations.

The council may, however, if urgent action is required or to prevent irreparable damage, make an order without being bound by those prior obligations. In such a case, the person may, within 10 days from service of the order, submit observations to the council with a view to obtaining a review of the order.

Simultaneously with notification of prior notice or service of an order, the council of the municipality must send a copy of the prior notice or order to the Minister who will carry out any consultations with a Native community required in order for the council to take the community's concerns into account. The council must review the order to that end, if need be.

A judge of the Superior Court may cancel an order or reduce its effective period on application by an interested person.

On application by the council of the municipality, a judge of that Court, in addition to ordering a person to comply, may also extend, renew or make permanent the order if the judge considers that the property is seriously threatened, and is of the opinion that the order made by the council of the municipality is appropriate.

The judge may also make any amendment to the order that appears to the judge to be reasonable in the circumstances.

If a person fails to carry out the measures ordered under this division within the allotted time, the Court may authorize the municipality to have the measures carried out. The cost of carrying out the measures incurred by the municipality is a prior claim on the property, of the same nature and with the same rank as the claims listed in paragraph 5 of article 2651 of the Civil Code; the cost is secured by a legal hypothec on the property.

149. An application to a judge under this division must be made according to the rules applicable to ordinary procedure under the Code of Civil Procedure.

Applications made by the council of the municipality must be served on the person or persons they concern, but the judge may waive that requirement if the judge considers that the delay resulting from the service could unnecessarily imperil the property.

All orders issued must be personally served on the person concerned and may be executed by a peace officer.

Applications are decided by preference and orders issued are executory despite an appeal. A judge of the Court of Appeal may, however, suspend the execution of an order if the judge considers it is necessary in the interests of justice.

DIVISION V**ARCHAEOLOGICAL EXCAVATIONS AND SURVEYS IN A ZONE OF HERITAGE INTEREST, AND FINANCIAL OR TECHNICAL ASSISTANCE**

150. A municipality may, by by-law, determine the cases and circumstances in which a person who must obtain a permit or authorization from the municipality is required to carry out archaeological excavations or surveys before carrying out a project in a zone of heritage interest identified in the land use planning and development plan in force in the municipality's territory.

151. Despite the Municipal Aid Prohibition Act (R.S.Q., chapter I-15), a municipality may, by by-law and after obtaining the opinion of the local heritage council, grant, on the conditions it determines, any form of financial or technical assistance to promote the knowledge, protection, transmission or enhancement of an element of cultural heritage identified or recognized as such by the municipality.

A municipality may also grant financial or technical assistance in respect of a heritage cultural landscape designated as such by the Government, a classified heritage property or an immovable situated in an area that is declared a heritage site, or an element designated as cultural heritage by the Minister, if that landscape, property, immovable or element is situated in the municipality's territory or is connected to its territory.

This section does not affect the powers a municipality may otherwise hold to grant assistance in respect of immovables.

DIVISION VI**LOCAL HERITAGE COUNCIL**

152. The function of the local heritage council is to give its opinion, at the request of the council of the municipality, on any matter relating to the administration of this chapter.

153. The local heritage council must receive and hear the representations made by interested persons following the notices given under sections 123, 129 and 130.

The local heritage council may also receive and hear requests and suggestions from persons or groups on any matter within its competence.

154. A municipality may, by by-law, establish a local heritage council to perform the duties entrusted to local heritage councils by this Act.

155. The local heritage council is composed of not less than three members appointed by the council of the municipality.

One of the members of the local heritage council must be chosen from among the members of the council of the municipality.

156. The member chosen from among the members of the council of the municipality is appointed for the duration of the member's term of office and for not more than two years.

The other members are appointed for not more than two years. At the end of their term, they remain in office until they are replaced or reappointed.

157. A municipality may, by by-law, authorize the local heritage council to establish its rules of internal management.

158. Any vacancy occurring during the term of a member must be filled in the manner provided for in section 155.

159. The local heritage council must hold its meetings in the territory of the municipality or at the place determined by the council of the municipality.

The majority of the members constitutes a quorum at meetings of the local heritage council.

160. The council of the municipality may determine and make available to the local heritage council the personnel and the sums of money the local heritage council needs to discharge its duties.

DIVISION VII

SPECIAL PROVISIONS

161. Despite the second paragraph of section 127, a municipality may recognize all or part of its territory as a heritage site before the coming into force of its planning program.

162. From the date of coming into force of the planning program of a municipality, sections 138 to 141 and section 151 cease to apply in respect of a heritage site or part of a heritage site that is not situated in a zone included in the planning program as a zone to be protected.

A municipality must, within 90 days following the date of coming into force of its planning program, amend or repeal the by-law adopted under section 161 to recognize the heritage site, if the site is not entirely situated in a zone included in its planning program as a zone to be protected.

In that case, section 128, except paragraph 4, the first and second paragraphs of section 131 and section 133 apply, with the necessary modifications.

The amending or repealing by-law comes into force upon adoption.

163. For the application of this chapter to Ville de Laval or Ville de Mirabel, the references to the planning program in sections 127, 132, 161 and 162 are references to the land use planning and development plan and to a territory identified in the plan as presenting a heritage interest within the meaning of this Act.

164. For the application of this chapter to Ville de Québec, the Commission d'urbanisme et de conservation de Québec, set up under section 123 of Schedule C to the Charter of Ville de Québec (R.S.Q., chapter C-11.5), exercises the functions of the local heritage council set out in this chapter.

For the application of this chapter to Ville de Montréal, the city council may determine the cases in which the Conseil du patrimoine de Montréal, established under section 83.11 of the Charter of Ville de Montréal (R.S.Q., chapter C-11.4), exercises the functions of the local heritage council.

CHAPTER V

TRANSFER OF RESPONSIBILITY AND RULES TO REGULATE OR PREVENT THE DUPLICATION OF PROTECTION

DIVISION I

TRANSFER OF RESPONSIBILITY WITH RESPECT TO THE PROTECTION OF A PROTECTION AREA OR OF A SITE CLASSIFIED AS OR DECLARED A HERITAGE SITE

165. If a local municipality submits by by-law an application to that effect, the Minister may declare all or part of section 49 or sections 64 to 67 inapplicable to all or part of a protection area or a site classified as or declared a heritage site forming part of its territory, and declare sections 138 to 140, subparagraph 2 of the first paragraph, the second, third, fourth and fifth paragraphs of section 141 and section 142 applicable to that area or site to the extent the Minister determines.

The Minister may also adjust the applicability or inapplicability of all or part of the sections mentioned in the first paragraph according to the categories of acts or work described in those sections, and determine which provisions of Division II of this chapter apply.

Before reaching a decision on an application, the Minister must take into account the by-laws of the municipality with respect to the objectives of this Act and obtain the opinion of the Conseil du patrimoine culturel du Québec.

166. A declaration made by the Minister under section 165 takes effect on the date of publication of a notice to that effect in the *Gazette officielle du Québec* or on any later date given in the notice. The registrar must then make a note on the declaration in the cultural heritage register.

The conservation plan established by the Minister continues to apply and the municipality must take it into account in exercising the powers given it under sections 138 to 140, subparagraph 2 of the first paragraph and the second and third paragraphs of section 141 in respect of the site classified as or declared a heritage site.

167. The municipality must notify the Minister of any amendments it plans to make to planning by-laws that apply to the area or site covered by the declaration made under section 165.

The notice must summarize the draft by-law.

168. After obtaining the opinion of the Conseil du patrimoine culturel du Québec, the Minister may amend or revoke any declaration made under section 165, to the extent the Minister determines.

The amendment or revocation takes effect on the date on which the clerk or the secretary-treasurer of the municipality receives it.

A notice of the amendment or revocation must be published in the *Gazette officielle du Québec* and give the date on which the amendment or revocation took effect. The registrar must then make a note of the amendment or revocation of the declaration in the cultural heritage register.

DIVISION II

RULES TO REGULATE OR PREVENT THE DUPLICATION OF PROTECTION

169. The object of this division is to determine, with a view to regulating or preventing the duplication of protection, the provisions that apply in respect of heritage property or of property situated in a protection area or on a site classified or recognized as or declared a heritage site and that may be protected by the Minister, the Government or a local municipality.

170. This division applies to all or part of a heritage property.

171. A heritage property may be classified at any time. If a heritage property is classified, the only provisions that apply in respect of that property are those applicable to classified heritage property.

172. A heritage immovable may not be recognized as such

- (1) if it is situated on a site classified as or declared a heritage site; or
- (2) in respect of its elements that are already classified.

However, the non-classified interior of a heritage immovable situated on a site classified as or declared a heritage site may be given heritage recognition.

173. When an immovable is situated both in a protection area and on a site declared a heritage site, the only provisions that apply in respect of that immovable are those applicable to an immovable situated on a site declared a heritage site.

174. When an immovable is situated on a recognized heritage site or when a recognized heritage immovable is situated in a protection area, section 49 and the special provisions concerning a recognized heritage immovable apply. However, the decisions made by the Minister under section 49 prevail over those made by the local municipality with respect to the immovable.

175. When a recognized heritage immovable is situated on a land area declared a heritage site, sections 137, 139 and 141 to 144 apply only in respect of the recognized interior of the immovable, to the exclusion of the excavation of the ground, which remains subject to the Minister's authorization.

176. Sections 138, 139 and 141 to 144 do not apply in respect of an immovable situated on both a site recognized as a heritage site and a site declared a heritage site.

177. In case of conflict between an order made by the Minister under sections 76 and 77 and an order made by the council of the local municipality under sections 148 and 149, the order made by the Minister prevails.

CHAPTER VI

INFORMATION SENT TO THE REGIONAL COUNTY MUNICIPALITY OR TO THE METROPOLITAN COMMUNITY

178. The Minister must send to the regional county municipality or to the metropolitan community whose territory comprises that of the local municipality a copy of every document the Minister is required to send to the local municipality or to its clerk or its secretary-treasurer under section 30, 31, 33, 41, 44, 59, 60 or 168, as well as a copy of every declaration made under section 165 on the application of the local municipality.

179. A local municipality must send to the regional county municipality or to the metropolitan community whose territory comprises that of the local municipality a copy of every document that the municipality itself, its council, its clerk or its secretary-treasurer is required to send under section 126, 133, 142 or 167 and a copy of every application made by the municipality under section 165.

CHAPTER VII

INSPECTIONS AND INVESTIGATIONS

180. For the purposes of Chapters I, III and V and the regulations made under this Act by the Government and the Minister, the Minister may

authorize a person to act as an inspector and to enter at any reasonable time the premises of a heritage property, an archaeological property or site, or a protection area, and there to carry out the excavations and expert work required, including

- (1) take photographs or make recordings of the premises and the property found on them, take samples free of charge and conduct analyses; and
- (2) require any information pertaining to the application of this Act or the regulations, or require the release, for examination or copying purposes, of any document pertaining to their application.

The first paragraph also applies with respect to

- (1) property that may have heritage value, in order to establish whether there is a real or perceived threat of significant degradation; and
- (2) any immovable designated in the notice of intent to establish a protection area.

181. No person may be prosecuted for an act performed in good faith while acting as an inspector.

182. The Minister may designate a person to act as investigator in any matter relating to the application of this Act and the regulations.

For the purposes of an inquiry, the investigator has the powers and immunity of commissioners appointed under the Act respecting public inquiry commissions (R.S.Q., chapter C-37), except the power to impose imprisonment.

183. If so requested, the inspector or the investigator must produce a certificate of authority signed by the Minister.

184. Inspectors may, in the course of an inspection, immediately seize anything that they have reasonable grounds to believe may be used as evidence of an offence against this Act or the regulations.

The rules established in Division IV of Chapter III of the Code of Penal Procedure (R.S.Q., chapter C-25.1), with the necessary modifications, apply to the things seized.

CHAPTER VIII**PENALTIES AND REMEDIES****DIVISION I****PROVISIONS COMMON TO ALL ELEMENTS OF PROTECTED CULTURAL HERITAGE**

185. A person named or designated in an order of the Superior Court described in section 195 or 203, an order of the Minister described in sections 76 and 77, an order of the municipality described in sections 148 and 149 or a decision of a judge under section 76, 77, 148 or 149 who transgresses the order or decision or refuses to comply with it, and any person not designated who knowingly contravenes the order or decision, is guilty of contempt of court.

The person may be condemned by the competent court, in accordance with the procedure set out in articles 53 to 54 of the Code of Civil Procedure, to a fine with or without imprisonment for a period of up to one year. A natural person is liable to a fine of \$2,000 to \$100,000 and a legal person is liable to a fine of \$6,000 to \$200,000.

186. A person who assists another person in committing an offence under this Act or who encourages, advises, allows, authorizes or orders another person to commit an offence under this Act is guilty of an offence.

A person convicted under this section is liable to the same penalty as is prescribed for the offence committed by the other person.

187. A person who hinders in any way the action of a person authorized to exercise a power under this Act or a person authorized by the municipality to exercise powers of inspection for the purpose of verifying compliance with this Act, prevents that person from carrying out the excavations or expert work required, including taking samples or photographs or making recordings of the premises or property the person is entitled to take or make under this Act, makes a false statement to such a person or refuses to provide assistance, information, documents or copies of documents or objects the person is entitled to require or examine under this Act, is guilty of an offence.

A natural person is liable to a fine of \$2,000 to \$30,000 and a legal person is liable to a fine of \$6,000 to \$180,000.

188. For a second offence, the minimum and maximum fines prescribed in this chapter are doubled, and for a subsequent offence, they are tripled.

189. In any proceedings relating to an offence under this chapter, proof that an offence under this Act was committed by a person's agent, mandatary or employee is sufficient to establish that it was committed by that person unless it is established that the person exercised due diligence, taking all the necessary precautions to prevent the commission of the offence.

If the person who committed an offence under this Act is a partnership or a legal person, each partner or each director of the legal person who authorized or allowed the commission of the offence is deemed to be a party to the offence.

190. In the case of a partner or the director of a legal person who commits an offence under this Act, the minimum and maximum fines that would apply in the case of a natural person are doubled.

191. A motion filed under section 195, 196, 203 or 204 must be heard and decided by preference.

192. Penal proceedings for an offence under this Act are prescribed one year after the date the prosecutor is made aware of the commission of the offence. However, no proceedings may be instituted if more than five years have elapsed since the date of the offence.

193. The fines collected under this chapter are paid into the Québec Cultural Heritage Fund established under section 22.1 of the Act respecting the Ministère de la Culture et des Communications (R.S.Q., chapter M-17.1), except those collected under section 207, which are the property of the prosecutor.

DIVISION II

SPECIAL PROVISIONS RESPECTING CULTURAL HERITAGE PROTECTED BY THE MINISTER OR THE GOVERNMENT

194. The alienation of classified heritage property in contravention of this Act is absolutely null. The right of action to have such nullity recognized is not subject to prescription.

195. The Minister may obtain an order of the Superior Court for the cessation of an act or operation undertaken or continued without the authorization required under section 47 to 49, 64 or 65 or carried out in contravention of the conditions referred to in section 50 or 66. The Minister may also obtain an order of the Superior Court to have the necessary work carried out to preserve the heritage value of a classified heritage property whose owner fails to comply with section 26.

In addition, in the case of an act or operation undertaken or continued without the authorization required under any of sections 47 to 49, 64 or 65 or carried out in contravention of the conditions referred to in section 50 or 66, the Minister may obtain an order of the Superior Court to have the necessary work carried out to bring the property into conformity with the conditions of an authorization or with the conditions the Minister could have imposed had an application for authorization been filed with the Minister under this Act, to return the property to its former condition or to demolish a construction.

The work is carried out at the expense of the owner or, in the case of a heritage document or object, at the expense of the custodian.

If the owner or custodian of the property fails to carry out the work or demolition within the time allotted by the Court, the Court may authorize the Minister to do so. The cost of the work or demolition incurred by the Minister is a prior claim on the property, of the same nature and with the same rank as the claims described in paragraph 4 of article 2651 of the Civil Code; the cost is secured by a legal hypothec on the property.

196. The division, subdivision, redivision or parcelling out of land in contravention of section 49 or 64 may be annulled. Any interested party, including the Minister, may apply to the Superior Court for a declaration of nullity.

197. An authorization of the Minister required under this Act may be revoked or amended by the Minister if it was obtained on the basis of inaccurate or incomplete information. Before revoking or amending an authorization, the Minister must notify the interested person in writing as prescribed by section 5 of the Act respecting administrative justice and allow the interested person at least 10 days to submit observations.

The Minister must substantiate the decision and notify the interested person of it in writing.

198. A person who sells a classified heritage property without giving the Minister the prior written notice required under section 54 or who sells or gives a classified heritage document or object away without the Minister's authorization required under section 52 is guilty of an offence and is liable, in the case of a natural person, to a fine of \$2,000 to \$190,000 and, in the case of a legal person, to a fine of \$6,000 to \$1,140,000.

199. A person who gives the Minister a prior written notice that does not contain the particulars required under section 54 is guilty of an offence and is liable, in the case of a natural person, to a fine of \$800 to \$10,000 and, in the case of a legal person, to a fine of \$2,400 to \$60,000.

200. A person who does not give the Minister the notice required under section 27 is guilty of an offence and is liable, in the case of a natural person, to a fine of \$500 to \$5,000 and, in the case of a legal person, to a fine of \$1,500 to \$30,000.

201. A person who contravenes section 26, 47, 49, 64 or 68, the first paragraph of section 48, the last paragraph of section 69, any of the conditions set by the Minister under section 50 or 66 in connection with the Minister's authorization under section 47, 48, 49 or 64, or a regulatory provision whose violation constitutes an offence under paragraph 3 of section 81 is guilty of an offence and is liable, in the case of a natural person, to a fine of \$2,000 to \$190,000 and, in the case of a legal person, to a fine of \$6,000 to \$1,140,000.

202. A person who does not immediately inform the Minister of the discovery of an archaeological property or site in accordance with section 74 or who contravenes section 65 or 72 or any of the conditions set by the Minister under section 66 in connection with the Minister's authorization under section 65 is guilty of an offence and is liable, in the case of a natural person, to a fine of \$2,000 to \$30,000 and, in the case of a legal person, to a fine of \$6,000 to \$180,000.

DIVISION III

SPECIAL PROVISIONS RESPECTING CULTURAL HERITAGE PROTECTED BY MUNICIPALITIES

203. An interested person, including a municipality, may obtain an order of the Superior Court for the cessation of an act or operation undertaken or continued without the authorization required under section 141 or without the notice required under section 139 or carried out in contravention of the conditions referred to in section 137, 138 or 141. The interested person may also obtain an order of the Superior Court to have the necessary work carried out to preserve the heritage value of a recognized heritage property whose owner fails to comply with section 136.

In addition, in the case of an act or operation undertaken or continued without the authorization required under section 141 or without the prior notice required under section 139 or carried out in contravention of the conditions referred to in section 137, 138 or 141, an interested person, including a municipality, may obtain an order of the Superior Court to have the necessary work carried out to bring the property into conformity with the conditions referred to in section 137, 138 or 141 or with the conditions the municipality could have imposed had prior notice been given or had an application for authorization been filed with the municipality under this Act, to return the property to its former condition or to demolish a construction.

The work is carried out at the expense of the owner.

If the owner or custodian of the property fails to carry out the work or demolition within the time allotted by the Court, the Court may authorize the municipality to do so. The cost of the work or demolition incurred by the municipality is a prior claim on the property, of the same nature and with the same rank as the claims described in paragraph 5 of article 2651 of the Civil Code; the cost is secured by a legal hypothec on the property.

204. The division, subdivision, redivision or parcelling out of land in contravention of section 141 may be annulled. Any interested party, including the municipality in whose territory the land is situated, may apply to the Superior Court for a declaration of nullity.

205. A person who contravenes section 136, 139 or 141 or any of the conditions set out by the municipality under section 137, 138 or 141 is guilty of an offence and is liable, in the case of a natural person, to a fine of \$2,000

to \$190,000 and, in the case of a legal person, to a fine of \$6,000 to \$1,140,000.

206. A person who fails to comply with the requirement to make archaeological excavations or surveys in a zone of heritage interest in the cases and circumstances determined by by-law under section 150 is guilty of an offence and is liable, in the case of a natural person, to a fine of \$2,000 to \$30,000 and, in the case of a legal person, to a fine of \$6,000 to \$180,000.

207. Penal proceedings for an offence under this division or Division I of this chapter may be instituted by

(1) a municipality if the offence concerns cultural heritage protected by the municipality and was committed on its territory. Penal proceedings may be instituted before the competent municipal court;

(2) a Native community described in section 118, represented by its band council, if the offence concerns cultural heritage protected by the community and is committed on the lands of the reserve or on the lands to which the Cree-Naskapi (of Quebec) Act (Statutes of Canada, 1984, chapter 18) applies.

Fines collected under this section belong to the prosecutor.

CHAPTER IX

NATIONAL HERITAGE SITE

208. The group of buildings consisting of the Parliament Building, the Pamphile-Le May building, the Honoré-Mercier building, the Jean-Antoine-Panet building and the André-Laurendeau building, together with the land described in Schedule I, is hereby declared a national heritage site.

CHAPTER X

AMENDING PROVISIONS

FINANCIAL ADMINISTRATION ACT

209. Schedule 1 to the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by replacing “Commission des biens culturels” by “Conseil du patrimoine culturel” in alphabetical order.

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

210. Section 5 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) is amended by replacing “historical, cultural, aesthetic or ecological interest” in subparagraph 6 of the first paragraph by “historical interest, cultural interest, including heritage interest within the meaning of the

Cultural Heritage Act (2011, chapter 21), aesthetic interest or ecological interest”.

ARCHIVES ACT

211. Sections 11, 16, 22 and 38 of the Archives Act (R.S.Q., chapter A-21.1) are amended by replacing “of the Commission des biens culturels” by “of the Conseil du patrimoine culturel”.

ACT RESPECTING REGISTRY OFFICES

212. Section 12 of the Act respecting registry offices (R.S.Q., chapter B-9) is amended by replacing “a notice of classification, declassification, recognition or cancellation of recognition under the Cultural Property Act (chapter B-4);” in the first paragraph by “a notice of classification or declassification under the Cultural Heritage Act (2011, chapter 21);”.

CHARTER OF VILLE DE GATINEAU

213. Section 23 of the Charter of Ville de Gatineau (R.S.Q., chapter C-11.1) is amended

(1) by striking out “, Chapter IV of the Cultural Property Act (chapter B-4)” in subparagraph 1 of the second paragraph;

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

“(1.1) the power to pass a heritage identification or recognition by-law referred to in Chapter IV of the Cultural Heritage Act (2011, chapter 21);”.

CHARTER OF VILLE DE LÉVIS

214. Section 32 of the Charter of Ville de Lévis (R.S.Q., chapter C-11.2) is amended

(1) by striking out “, Chapter IV of the Cultural Property Act (chapter B-4)” in subparagraph 1 of the second paragraph;

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

“(1.1) the power to pass a heritage identification or recognition by-law referred to in Chapter IV of the Cultural Heritage Act (2011, chapter 21);”.

CHARTER OF VILLE DE LONGUEUIL

215. Section 34 of the Charter of Ville de Longueuil (R.S.Q., chapter C-11.3) is amended

(1) by striking out “, Chapter IV of the Cultural Property Act (chapter B-4)” in subparagraph 1 of the second paragraph;

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

“(1.1) the power to pass a heritage identification or recognition by-law referred to in Chapter IV of the Cultural Heritage Act (2011, chapter 21);”.

216. Section 58.2 of the Act is amended by replacing subparagraph 5 of the first paragraph by the following subparagraph:

“(5) a heritage immovable classified or recognized under the Cultural Heritage Act (2011, chapter 21) or the planned site of which is situated on a heritage site classified or recognized as such or declared such within the meaning of that Act.”

CHARTER OF VILLE DE MONTRÉAL

217. Section 34 of the Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended

(1) by striking out “, Chapter IV of the Cultural Property Act (chapter B-4)” in subparagraph 1 of the second paragraph;

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

“(1.1) the power to pass a heritage identification or recognition by-law referred to in Chapter IV of the Cultural Heritage Act (2011, chapter 21);”.

218. Section 89 of the Act is amended by replacing subparagraph 5 of the first paragraph by the following subparagraph:

“(5) a heritage immovable classified or recognized under the Cultural Heritage Act (2011, chapter 21) or the planned site of which is situated on a heritage site classified or recognized as such or declared such within the meaning of that Act.”

219. Section 89.1 of the Act is amended by replacing “historic district of Old Montréal” in the fourth paragraph by “declared heritage site of Vieux-Montréal”.

220. Section 220 of Schedule C to the Act is amended

(1) by replacing “historical district” in the first paragraph by “declared heritage site”;

(2) by replacing “with respect to that borough” in the first paragraph by “with respect to that heritage site”.

CHARTER OF VILLE DE QUÉBEC

221. Section 32 of the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended

(1) by striking out “, Chapter IV of the Cultural Property Act (chapter B-4)” in subparagraph 1 of the third paragraph;

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

“(1.1) the power to pass a heritage identification or recognition by-law referred to in Chapter IV of the Cultural Heritage Act (2011, chapter 21);”.

222. Section 74.4 of the Act is amended by replacing subparagraph 5 of the first paragraph by the following subparagraph:

“(5) a heritage immovable classified or recognized under the Cultural Heritage Act (2011, chapter 21) or the planned site of which is situated on a heritage site declared, classified or recognized as such within the meaning of that Act.”

223. Section 72 of Schedule C to the Act is amended by replacing “classified as a historic district” in the second paragraph by “declared a heritage site”.**224.** Section 124 of Schedule C to the Act is amended by replacing “In a historic district within the meaning of the Cultural Property Act (chapter B-4),” in the fourth paragraph by “On a heritage site declared as such within the meaning of the Cultural Heritage Act (2011, chapter 21)”.**225.** Section 125 of Schedule C to the Act is amended by replacing subparagraph 1 of the first paragraph by the following subparagraph:

“(1) heritage sites, protection areas and archaeological sites as defined in the Cultural Heritage Act (2011, chapter 21);”.

ACT RESPECTING THE NATIONAL CAPITAL COMMISSION

226. Section 14 of the Act respecting the national capital commission (R.S.Q., chapter C-33.1) is amended by inserting the following paragraph after the second paragraph:

“The Commission shall also see to the maintenance and enhancement of the burial sites of Québec Prime Ministers, whether or not the sites are situated in the territory of the Communauté métropolitaine de Québec.”

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

227. Section 285.4 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is amended by replacing “classified historic monument or in a classified historic site within the meaning of the Cultural Property Act (chapter B-4) or in a site declared a national historical site under that Act” by “classified heritage immovable or on a classified heritage site within the meaning of the Cultural Heritage Act (2011, chapter 21) or in an area declared a national heritage site under that Act”.

ELECTION ACT

228. Section 259.4 of the Election Act (R.S.Q., chapter E-3.3) is amended by replacing “classified historic monument or in a classified historic site within the meaning of the Cultural Property Act (chapter B-4) or in a site declared a national historical site under that Act” by “classified heritage immovable, on a classified heritage site within the meaning of the Cultural Heritage Act (2011, chapter 21) or in an area declared a national heritage site under that Act”.

ACT RESPECTING MUNICIPAL TAXATION

229. Sections 253.33, 253.48 and 253.60 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) are amended by striking out “or section 33 of the Cultural Property Act (chapter B-4)” in the first paragraph.

230. Section 261.1 of the Act is amended by striking out paragraph 6.

TAXATION ACT

231. Section 232 of the Taxation Act (R.S.Q., chapter I-3) is amended

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

“(b) a property that is classified, at the time of disposition, in accordance with the Cultural Heritage Act (2011, chapter 21) and that has been disposed of to an institution or a public authority referred to in subparagraph *a*; and”;

(2) by replacing “Commission des biens culturels” in subparagraph *c* of the third paragraph by “Conseil du patrimoine culturel”.

232. Sections 710.2, 710.2.1, 712.0.1, 752.0.10.4, 752.0.10.4.0.1, 752.0.10.7 and 1129.17 of the Act are amended by replacing “Commission des biens culturels” by “Conseil du patrimoine culturel”.

233. Sections 710.3 and 752.0.10.4.1 of the Act are amended by replacing “7.14 of the Cultural Property Act (chapter B-4) or to a decision of a court resulting from an appeal under section 7.16 of that Act” in paragraph *a* by “105 of the Cultural Heritage Act (2011, chapter 21) or to a decision of a court resulting from an appeal under section 107 of that Act”.

234. Section 1129.21 of the Act is amended by replacing “a property recognized in accordance with section 16 of the Cultural Property Act (chapter B-4) or classified in accordance with sections 24 to 29 of the latter Act” by “a property classified in accordance with the Cultural Heritage Act (2011, chapter 21)”.

ACT RESPECTING ADMINISTRATIVE JUSTICE

235. Schedule II to the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by striking out paragraph 3.

ACT RESPECTING THE MINISTÈRE DE LA CULTURE ET DES COMMUNICATIONS

236. Section 22.1 of the Act respecting the Ministère de la Culture et des Communications (R.S.Q., chapter M-17.1) is amended by replacing the second paragraph by the following paragraph:

“The Fund provides financial support for measures promoting knowledge of cultural heritage and the protection, enhancement and transmission of that heritage.”

237. Section 22.3 of the Act is amended by inserting the following paragraph after paragraph 4:

“(4.1) the fines collected under the Cultural Heritage Act (2011, chapter 21) or a regulation under that Act, except those which belong to the municipalities or the Native communities under section 193 of that Act;”.

ACT RESPECTING THE PRESERVATION OF AGRICULTURAL LAND
AND AGRICULTURAL ACTIVITIES

238. 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 “in Chapter III of the Cultural Property Act (chapter B-4),”.

ENVIRONMENT QUALITY ACT

239. Section 31.9 of the Environment Quality Act (R.S.Q., chapter Q-2) is amended by replacing “archaeological and historical sites and cultural property” in subparagraph *b* of the first paragraph by “archaeological sites and heritage property”.

ACT RESPECTING THE RÉGIE DU LOGEMENT

240. Section 35 of the Act respecting the Régie du logement (R.S.Q., chapter R-8.1) is amended by striking out the third paragraph.

CHAPTER XI

TRANSITIONAL AND FINAL PROVISIONS

241. For the municipal fiscal year 2012, a classified heritage property not used for commercial purposes may be exempted from property tax to the extent and under the conditions provided by regulation of the Government up to one half of the value entered on the assessment roll of the local municipality in whose territory it is situated.

For a heritage property exempted from property tax under the first paragraph, the Minister shall, for the municipal fiscal year 2012, pay the local municipality on whose assessment roll the heritage property is entered an amount equal to the amount of the reduction granted, at the times and on the conditions determined by regulation of the Government.

Until new regulations are made by the Government under this section, the regulations under sections 33 and 53 of the Cultural Property Act (R.S.Q., chapter B-4) continue to apply for the purposes of this section.

242. Cultural property classified or recognized before 19 October 2012 becomes classified heritage property under this Act. Archaeological sites classified before that date become classified heritage sites under this Act. As for historic sites classified before that date, they become classified heritage sites under this Act, except historic sites classified before 22 March 1978, which become classified heritage immovables. However, archaeological sites classified before 22 March 1978 both as such and as historic sites become classified heritage sites.

- 243.** Historic monuments designated as such before 19 October 2012 become recognized heritage immovables under this Act.
- 244.** Protected areas established for a historic monument classified before 19 October 2012 become protection areas for classified heritage immovables under this Act. For historic monuments classified before 2 April 1986, the protection area is an area with a perimeter 152 metres from the immovable, subject to any change made by the Minister.
- 245.** Historic districts and natural districts declared as such before 19 October 2012 become heritage sites declared as such under this Act.
- 246.** Heritage sites established before 19 October 2012 become heritage sites recognized under this Act.
- 247.** Sections 242 to 246 have effect for as long as it is not decided otherwise under this Act.
- 248.** A classification or declaration process begun under the Cultural Property Act continues under the provisions of this Act relating to the classification or declaration process.
- 249.** A process for the designation of a historic monument or for the establishment of a heritage site begun under the Cultural Property Act continues under the provisions of this Act relating to the heritage recognition process.
- 250.** The register referred to in section 11 of the Cultural Property Act becomes the cultural heritage register referred to in section 5 of this Act.
- 251.** The processing of an application for authorization filed with the Minister or a local municipality or of a prior notice given such a municipality under the Cultural Property Act before 19 October 2012 continues under this Act.
- 252.** The alienation of classified cultural property, other than movable property, made before 19 October 2012 is deemed to have been authorized in accordance with section 32 of the Cultural Property Act in force at the time of the alienation.
- 253.** The chair and vice-chair of the Commission des biens culturels du Québec in office on 18 October 2012 continue in office as chair and vice-chair of the Conseil du patrimoine culturel du Québec on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

The other members of the Commission des biens culturels du Québec in office on 18 October 2012 continue in office as members of the Conseil du patrimoine culturel du Québec on the same terms, for the unexpired portion of their term, until they are replaced or reappointed under section 87.

254. The processing of a request to determine the fair market value of cultural property submitted to the Commission des biens culturels du Québec before 19 October 2012 is continued by the Conseil du patrimoine culturel du Québec, which will rule on the request in accordance with sections 103 to 106 of this Act.

In addition, from 19 October 2012, sections 107 to 116 of this Act govern an appeal to have the fair market value set by the Commission des biens culturels du Québec in the certificate provided for in section 7.14 of the Cultural Property Act varied. For that purpose and for the purposes of the Taxation Act, a certificate issued under section 7.14 of the Cultural Property Act is deemed to be a certificate issued under section 105 of this Act.

255. The files, records, other documents and movable property of the Commission des biens culturels du Québec become the files, records, other documents and movable property of the Conseil du patrimoine culturel du Québec.

256. The sums allocated to the Commission des biens culturels du Québec are transferred to the Conseil du patrimoine culturel du Québec.

257. The personnel of the Commission des biens culturels du Québec become the personnel of the Conseil du patrimoine culturel du Québec.

258. In any statute or statutory instrument, contract, order, program or other document, a reference to a provision of the Cultural Property Act is a reference to the corresponding provision of this Act.

259. Wherever it appears in a document, “national historic site” is replaced by “national heritage site”.

260. Regulations made under the Cultural Property Act, including the by-laws of the Commission des biens culturels du Québec approved by the Government, remain, with the necessary modifications, in force to the extent that they are consistent with this Act, until they are replaced or repealed by a regulation under this Act. The by-laws of the Commission des biens culturels du Québec apply to the Conseil du patrimoine culturel.

261. The Minister may obtain an order of the Superior Court referred to in section 195 of this Act with regard to an act or operation undertaken or continued before 19 October 2012 in contravention of section 31, 31.1, 48, 49, 50 or 50.1 of the Cultural Property Act.

262. This Act replaces the Cultural Property Act.

263. The Minister of Culture and Communications is responsible for the administration of this Act.

264. For the fiscal year 2012-2013 and to the extent determined by the Government, the sums required for the purposes of this Act are taken out of the Consolidated Revenue Fund.

265. This Act comes into force on 19 October 2012, except section 236 which comes into force on 19 October 2011.

SCHEDULE I
(*Section 208*)

LAND OF THE NATIONAL HERITAGE SITE

That part of the territory bounded as follows by the following avenue, boulevard and streets, situated in the territory of Ville de Québec: on the northwest, by the southeast side of Boulevard René-Lévesque Est, on the northeast, by the southwest side of Avenue Honoré-Mercier, on the southeast, by the northwest side of Grande Allée Est, on the southwest, by the northeast side of Rue des Parlementaires, on the southeast, by the northwest side of Rue Saint-Amable and on the southwest, by the northeast side of Rue Louis-Alexandre-Taschereau.

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2011, chapter 22

AN ACT TO PROHIBIT THE RESALE OF TICKETS AT A PRICE ABOVE THAT AUTHORIZED BY THE PRODUCER OF THE EVENT

Bill 25

Introduced by Mr. Jean-Marc Fournier, Minister of Justice

Introduced 7 June 2011

Passed in principle 22 September 2011

Passed 20 October 2011

Assented to 26 October 2011

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

Legislation amended:

Consumer Protection Act (R.S.Q., chapter P-40.1)

Explanatory notes

This Act prohibits a merchant from selling tickets at a price above that announced by the authorized vendor.

It provides, however, that the prohibition does not apply to a merchant who meets certain conditions.

A ticket is defined as a document or instrument giving admission to entertainment of any kind.



Chapter 22

AN ACT TO PROHIBIT THE RESALE OF TICKETS AT A PRICE ABOVE THAT AUTHORIZED BY THE PRODUCER OF THE EVENT

[Assented to 26 October 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Consumer Protection Act (R.S.Q., chapter P-40.1) is amended by inserting the following section after section 236:

“236.1. No merchant may sell a ticket to a consumer at a price above that announced by the vendor authorized to sell the tickets by the producer of the event.

The prohibition set out in the first paragraph does not apply to a merchant who

(a) has the prior authorization of the producer of the event to resell a ticket at a higher price;

(b) resells the ticket in a manner that is compliant with the agreement the merchant entered into with the producer of the event;

(c) clearly informs the consumer before reselling the ticket

i. of the identity of the authorized vendor referred to in the first paragraph, of the fact that tickets may be available from the latter and of the advertised price of the tickets;

ii. that the ticket is being resold and, where applicable, of the maximum resale price agreed to by the producer of the event.

For the purposes of this section, “ticket” means any document or instrument that upon presentation gives the ticket holder a right of entry to a show, sporting event, cultural event, exhibition or any other kind of entertainment.”

2. This Act comes into force on the date to be set by the Government.

2011, chapter 23

AN ACT TO ENHANCE THE REGULATION OF THE VERIFICATION CARRIED OUT FOR LICENCE PURPOSES AND OTHERWISE AMEND THE PRIVATE SECURITY ACT

Bill 9

Introduced by Mr. Robert Dutil, Minister of Public Security

Introduced 12 May 2011

Passed in principle 28 September 2011

Passed 27 October 2011

Assented to 2 November 2011

Coming into force: 2 November 2011

Legislation amended:

Private Security Act (R.S.Q., chapter S-3.5)

Regulation amended:

Regulation under the Private Security Act (R.R.Q., chapter S-3.5, r. 1)

Explanatory notes

The purpose of this Act is mainly to enhance the verification that must be carried out in connection with private security licences.

It amends the procedure for the verification carried out by the Sûreté du Québec before the issue, renewal or maintenance of these licences. To that effect, it prescribes that the Sûreté du Québec must inform the Bureau de la sécurité privée of the results of its verification and give its opinion with regard to compliance with the conditions of the Act. It extends the verification to all partners or shareholders of a partnership or a legal person that is a partner or shareholder of the enterprise concerned. It authorizes the Sûreté du Québec to carry out verifications with respect to licence holders at any time during the term of their licence. It also provides that the Minister of Public Security may, after consulting the Bureau, issue a directive establishing the minimal verification that must be carried out.

It makes various other amendments to the Private Security Act. It divides the locksmith and electronic security systems class of both the agency licence and the agent licence into two separate categories. It also breaks down the electronic security systems class of the agent licence into three sectors of activity, namely, installing, repairing and maintaining, continuous remote monitoring, and technical consulting.

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Explanatory notes (Cont'd)

It increases the term for which an agent licence is issued or renewed from three to five years.

It gives the Bureau the power to adjust the annual fees that licence holders must pay according to the verification required. It also empowers the Government to establish by regulation the conditions subject to which the Minister, on the recommendation of the Bureau, may recognize training or a training instructor or a training body for the purposes of the Act.

It also amends the Regulation under the Private Security Act in order to adjust the annual fees charged for agent licences and, in the case of applications for the issue or renewal of agency or agent licences, to adjust the fees according to the verification required.

Lastly, this Act contains transitional provisions.



Chapter 23

AN ACT TO ENHANCE THE REGULATION OF THE VERIFICATION CARRIED OUT FOR LICENCE PURPOSES AND OTHERWISE AMEND THE PRIVATE SECURITY ACT

[Assented to 2 November 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 1 of the Private Security Act (R.S.Q., chapter S-3.5) is amended by inserting “keying,” after “namely,” in paragraph 3.

2. Section 5 of the Act is amended

(1) by replacing “Agency licences of one or more of the following classes are issued by the Bureau de la sécurité privée:” in the portion of the first paragraph before subparagraph 1 by “The Bureau de la sécurité privée issues agency licences for the following classes:”;

(2) by replacing subparagraphs 3 to 5 of the first paragraph by the following subparagraphs:

“(3) locksmith agency;

“(4) electronic security systems agency;

“(5) valuables transport agency; and

“(6) security consulting agency.”

3. Section 8 of the Act is amended by adding the following sentence at the end of the first paragraph: “If the owner or a partner or a shareholder of the enterprise is a partnership or a legal person, every partner or shareholder having a major interest in the partnership or legal person and every director of the partnership or legal person must meet the same conditions.”

4. Section 10 of the Act is amended by adding the following paragraph after the first paragraph:

“The same applies if the owner or a partner or a shareholder of the enterprise is a partnership or a legal person and a partner or a shareholder having a major interest in the partnership or legal person or a director of the partnership or legal person was denied an agent licence or agency licence or a renewal of such a licence, or held an agent licence or agency licence that was subsequently suspended or cancelled.”

5. Section 16 of the Act is amended by replacing the second paragraph by the following paragraph:

“However, if they are carrying on the private security activity exclusively for an employer whose business does not consist in carrying on a private security activity, they are required to hold an agent licence only if the private security activity is their main activity.”

6. Section 17 of the Act is amended

(1) by replacing “Agent licences of one or more of the following classes are issued by the Bureau:” in the portion before paragraph 1 by “The Bureau issues agent licences for the following classes:”;

(2) by replacing paragraphs 3 to 5 by the following paragraphs:

“(3) locksmith agent;

“(4) electronic security systems agent for one or more of the following sectors of activity:

(a) installing, repairing and maintaining;

(b) continuous remote monitoring;

(c) technical consulting;

“(5) valuables transport agent; and

“(6) security consulting agent.”

7. Section 21 of the Act is amended by replacing “three” by “five”.

8. Section 22 of the Act is replaced by the following section:

“**22.** The Bureau may issue a temporary licence for a term of not more than 120 days in the cases and on the conditions determined by regulation.”

9. Section 27 of the Act is replaced by the following section:

“**27.** On the filing of a licence issue or renewal application, and in the case of an agency licence, on the anniversary date of its issue, the Bureau sends the Sûreté du Québec the information needed to do the verification required to determine whether the conditions prescribed in subparagraphs 1 and 2 of the first paragraph of section 7, section 8 and paragraphs 2 and 3 of section 19 are met.

To ensure compliance with the conditions referred to in the first paragraph, the Sûreté du Québec may carry out verifications with respect to licence holders

at any time during the term of their licence. The Bureau sends the Sûreté du Québec information concerning the licence holders for this purpose.

The Sûreté du Québec informs the Bureau of the result of its verification and gives its opinion as to compliance with prescribed conditions.”

10. The Act is amended by inserting the following sections after section 27:

“**27.1.** The verification prescribed in the first paragraph of section 27 is not required for a licence issue or renewal application if the persons mentioned in sections 7 and 8, or the person mentioned in section 19 have already undergone such a verification for the issue or renewal of a licence of another class and that licence is still valid.

“**27.2.** The Minister may, after consultation with the Bureau, issue a directive establishing the minimal verification required, in compliance with section 27, at the time of an application for the issue or renewal of a licence as well as during the term of a licence.

This verification may vary depending on the licence class.”

11. Section 28 of the Act is amended by adding “and to give the opinion” after “verification”.

12. Section 81 of the Act is amended by adding “or valuables transport agent” after “investigation agent licence” in the second paragraph.

13. Section 107 of the Act is amended by adding “, which may vary according to the verification required” at the end of paragraph 2.

14. Section 112 of the Act is replaced by the following section:

“**112.** The Government may, by regulation,

- (1) determine the training required to obtain an agent licence;
- (2) prescribe the role of the Bureau de la sécurité privée in relation to training;
- (3) establish the conditions subject to which the Bureau may recommend to the Minister training other than that determined in accordance with paragraph 1; and
- (4) establish the conditions subject to which the Bureau may recommend to the Minister a training instructor or a training body.

A regulation under subparagraph 1 of the first paragraph may include exemptions or provisional conditions for personnel who are in place at the time it comes into force.”

15. The Act is amended by inserting the following section after section 112:

“**112.1.** The Minister may, on the recommendation of the Bureau, recognize training other than that determined in the regulation made by the Government under subparagraph 1 of the first paragraph of section 112.

The Minister may also, on the recommendation of the Bureau, recognize a training instructor or a training body.

Before recommending training, a training instructor or a training body to the Minister, the Bureau takes into account the conditions established in the regulation made by the Government under subparagraphs 3 and 4 of the first paragraph of section 112.”

REGULATION UNDER THE PRIVATE SECURITY ACT

16. Section 1 of the Regulation under the Private Security Act (R.R.Q., chapter S-3.5, r. 1) is amended by inserting the following subparagraph after subparagraph 4 of the second paragraph:

“(4.1) the name and head office contact details of the partnership or the legal person who is the owner or a partner or a shareholder of the enterprise and the name, date of birth, if applicable, and residential contact details of every partner or shareholder having a major interest in the partnership or legal person, within the meaning of section 8, and of every director of the partnership or legal person, as well as their status and interest in the partnership or legal person; and”.

17. Section 3 of the Regulation is replaced by the following section:

“**3.** An agency licence application is also accompanied by the following fees, depending on the class of licence, which are reimbursed to the applicant if the licence is not issued or renewed:

- (1) security guard agency: \$2,556;
- (2) investigation agency: \$1,810;
- (3) locksmith agency: \$1,171;
- (4) electronic security systems agency: \$1,171;
- (5) valuables transport agency: \$1,171; and

(6) security consulting agency: \$1,810.

A non-reimbursable fee of \$104 must also accompany the application for each person referred to in sections 7 and 8 of the Act who is required to undergo verification under the first paragraph of section 27 of the Act. The fee is \$39 for each person who, under section 27.1 of the Act, is not required to undergo such verification.”

18. Section 12 of the Regulation is replaced by the following section:

“**12.** An agent licence application is also accompanied by the following fees:

(1) a fee of \$39, reimbursed to the applicant if the licence is not issued or renewed; and

(2) a non-reimbursable fee of \$84 to cover the cost of the verification referred to in section 27 of the Act. The fee does not apply if, under section 27.1 of the Act, the verification is not required.”

19. Section 15 of the Regulation is amended by replacing “\$82” by “\$67”.

TRANSITIONAL AND FINAL PROVISIONS

20. On the anniversary date of the issue of locksmith and electronic security systems agent or agency licences, the Bureau de la sécurité privée must replace them with a licence of the new class corresponding to the activity carried on by the licence holder.

21. Agent licences issued for three years and that are valid on 2 November 2011 are deemed to have been issued for five years.

22. The third paragraph of section 27 of the Private Security Act (R.S.Q., chapter S-3.5), enacted by section 9, does not apply to pending applications for the issue or renewal of a licence for which the Sûreté du Québec has already sent verification results to the Bureau de la sécurité privée.

23. This Act comes into force on 2 November 2011.

2011, chapter 24

AN ACT TO AMEND VARIOUS PENSION PLANS IN THE PUBLIC SECTOR

Bill 23

Introduced by Madam Michelle Courchesne, Minister responsible for Government Administration and Chair of the Conseil du trésor

Introduced 8 June 2011

Passed in principle 29 September 2011

Passed 2 November 2011

Assented to 2 November 2011

Coming into force: 2 November 2011, except sections 2, 10, 12, 14, 16 to 19, 42 and 43, which come into force on 1 January 2012

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 Act respecting the Government and Public Employees Retirement Plan in order to provide for a new contribution formula applicable to pensionable salary if the salary exceeds 35% of the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan. The Act respecting the Government and Public Employees Retirement Plan is also amended to provide for the Government's payment of an annual amount to the employees' contribution fund at the Caisse de dépôt et placement du Québec to cover the contributions certain members would have paid into the fund had they not benefited from a reduction of their contributions under the new contribution formula.

The Act respecting the Government and Public Employees Retirement Plan and the Act respecting the Pension Plan of Management Personnel are amended to allow the Government to prescribe by regulation the rules, terms and conditions for establishing the rate of contribution applicable each year to the plans concerned. The rate is to be based on the result of the actuarial valuation of each of the plans.

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Explanatory notes (Cont'd)

The Act respecting the Government and Public Employees Retirement Plan is also amended to provide for the indexation of the part of the pension attributable to service credited through employee contributions between 30 June 1982 and 1 January 2000 by one half of the rate of increase in the Pension Index within the meaning of the Act respecting the Québec Pension Plan instead of by the excess of that rate over 3%, if certain conditions are met. The Government is empowered to index in the same way the part of the pension attributable to that service credited through government contributions. In addition, procedures for the transfer of funds are provided in order to maintain the current sharing of the cost of the plan should the Government decide not to index it. Moreover, if the Government decides to go ahead with the indexation, certain pension plans that pay pensions out of the Consolidated Revenue Fund may also be indexed in a similar manner.

The Acts establishing certain pension plans in the public sector are amended to allow members to accrue years of service over and above the 35 years now used in computing the pension, up to a maximum of 38.

Lastly, various technical, consequential and transitional amendments are introduced.



Chapter 24

AN ACT TO AMEND VARIOUS PENSION PLANS IN THE PUBLIC SECTOR

[Assented to 2 November 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

1. Section 17.2 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by replacing “section 115.1” in the first paragraph by “sections 115.1, 115.10.1 and 115.10.4”.

2. Section 29 of the Act is amended

(1) by replacing everything after “an amount” in the first paragraph by “established in accordance with the formula provided in Schedule II.1.1 if the pensionable salary exceeds 35% of the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9).”;

(2) by replacing “the exemption of 35% is multiplied, for the purposes of the amount withheld,” wherever it appears in the second paragraph by “the amount of the maximum pensionable earnings is multiplied, for the purposes of the first paragraph.”.

3. Section 73.1 of the Act is amended

(1) by inserting “before 1 July 2011” after “under this plan” in paragraph 1;

(2) by replacing “have been recognized” in paragraphs 2 and 3 by “was recognized before that date” and by replacing “has been designated” and “has been taken” in paragraph 3 by “was designated” and “was taken” respectively.

4. The Act is amended by inserting the following sections after section 77:

“77.0.1. The part of the pension attributable to service subsequent to 30 June 1982 but prior to 1 January 2000, paid out of the employees’ contribution fund, is indexed on 1 January following the receipt by the Minister of the report of the independent actuary or of the actuarial valuation update referred to in the first paragraph of section 174 by one half of the rate of increase in the

Pension Index determined in the Act respecting the Québec Pension Plan (chapter R-9) instead of being indexed in accordance with section 77 if

- (1) the rate thus obtained is more advantageous;
- (2) the actuarial valuation, the validity of whose assumptions has been confirmed by an independent actuary, or the actuarial valuation update shows a surplus that exceeds 20% of the actuarial value of the benefits payable out of the employees' contribution fund; and
- (3) the part of the surplus that exceeds that 20% allows the financing of the additional cost of the indexation.

For the purposes of the first paragraph,

(1) "surplus" means any amount by which the actuarial value of the members' fund, within the meaning of the actuarial valuation, exceeds the actuarial value of the benefits accrued on the date of the valuation and payable out of the fund, as determined by that actuarial valuation or the update, as the case may be;

(2) "additional cost" means the value, established on 31 December of the year preceding the year during which the indexation applies, which corresponds to the difference between the actuarial value of the part of the pension referred to in the first paragraph that would be payable if it were indexed in accordance with the first paragraph and its actuarial value if it were indexed in accordance with subparagraph 2 of the first paragraph of section 77.

"77.0.2. If the indexation provided for in the first paragraph of section 77.0.1 applies, the Government may, not later than 1 July of the year during which the indexation applies, decide to index in accordance with that section the part of the pension referred to in that paragraph but payable out of the employers' contributory fund at the Caisse de dépôt et placement du Québec or, if that fund is exhausted, first out of the funds capitalized in accordance with section 32 and after that, out of the Consolidated Revenue Fund.

If the Government decides to index the part of the pension credited through government contributions under the first paragraph, the part of the pension attributable to service subsequent to 30 June 1982 but prior to 1 January 2000, paid out of the Consolidated Revenue Fund under the third paragraph of section 130, is indexed by one half of the rate of increase in the Pension Index determined in the Act respecting the Québec Pension Plan (chapter R-9)."

5. Section 85.2 of the Act is amended by adding " , as well as sections 77.0.1 and 77.0.2, where applicable" at the end of the first paragraph.

6. Section 85.35 of the Act is replaced by the following section:

“85.35. This division applies to an employee in respect of a pension credit the employee obtained under this division after filing an application for the redemption of prior service received by the Commission before 1 July 2011.”

7. Section 100.1 of the Act is replaced by the following section:

“100.1. This division applies to an employee in respect of a pension credit the employee obtained under this division as a result of the application of paragraph 1 of section 2 before 1 July 2011, following a poll held before that date or following the filing of an application for the redemption of prior service received by the Commission before that date.”

8. Section 115.10.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“115.10.1. An employee who has held employment in a research centre within the meaning of section 6.2 is entitled to be credited, for pension purposes, with the years and parts of a year of service accumulated in that employment after 3 September 1991, at which time the research centre was subject to one of the sections to which the second paragraph of section 6.2 refers, if, on the date of the application for redemption, the employment is deemed to be pensionable employment or would be if the employee held the employment. For the purposes of this paragraph, any period in which the employee is entitled to salary insurance benefits or in which an employee avails herself of a maternity leave under the provisions concerning parental leave that form part of her conditions of employment is deemed to be a period of service.”

9. Section 115.10.4 of the Act is amended

(1) by replacing “after 30 June 2011 under section 220” in the first paragraph by “by an order made under section 220 after 30 June 2011”;

(2) by adding the following sentence at the end of the first paragraph: “For the purposes of this paragraph, any period in which the employee is entitled to salary insurance benefits or in which an employee avails herself of a maternity leave under the provisions concerning parental leave that form part of her conditions of employment is deemed to be a period of service.”

10. The Act is amended by inserting the following section after section 128:

“128.0.1. The Commission must, on or before 30 September of each year, establish the amount the Government must pay as compensation to the employees’ contribution fund at the Caisse de dépôt et placement du Québec in respect of the employees whose pensionable salary is lower than the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9), such maximum being multiplied in accordance with the second paragraph of section 29.

The amount of the compensation is established in the manner prescribed by regulation. Its purpose is to compensate the difference between the amounts withheld as contributions by the employers and insurers, taking into account the application of section 29.3, and the amounts that would have been withheld if the contribution formula described in the first paragraph of section 29, as it read on 31 December 2010, had been maintained.

The Commission must, within three months following the establishment of the amount of compensation, transfer that amount from the employers' contributory fund at the Caisse de dépôt et placement du Québec to the employees' contribution fund at the Caisse. If the employers' contributory fund is exhausted, the sums required for the transfer are taken first out of the funds capitalized in accordance with section 32 and after that, out of the Consolidated Revenue Fund."

11. The Act is amended by inserting the following section after section 128.2:

"128.3. If the indexation provided for in the first paragraph of section 77.0.1 applies and if the Government has not availed itself of section 77.0.2, the Commission must, before 1 October of the year during which the indexation applies, transfer from the employees' contribution fund at the Caisse de dépôt et placement du Québec to the employers' contributory fund at the Caisse an amount equal to one half of the additional cost resulting from the indexation. The Commission establishes the cost at 31 December of the year preceding the year during which the indexation applies on the basis of the actuarial method and assumptions of the actuarial valuation."

12. Section 134 of the Act is amended

(1) by inserting the following subparagraph after subparagraph 15 of the first paragraph:

"(15.0.1) prescribe, for the purposes of section 128.0.1, the manner of establishing the amount of the compensation the Government must pay;";

(2) by replacing subparagraph 18 of the first paragraph by the following subparagraph:

"(18) establish, for the purposes of section 177, the rate of contribution applicable to the Government and Public Employees Retirement Plan each year, according to the rules, terms and conditions prescribed by the regulation, and prescribe the factor used each year for the contribution formula;"

13. Section 174 of the Act is amended

(1) by replacing “send the report to the Minister within 90 days of its receipt” in the third paragraph by “, within 90 days of receiving the report, send the actuarial valuation and the report to the Minister”;

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

“In addition, the pension committee shall require the Commission to cause to be prepared by actuaries designated by the Commission an annual update of the actuarial valuation. The pension committee shall send the update to the Minister within 90 days of its receipt.”

14. Section 177 of the Act is amended by replacing the first paragraph by the following paragraph:

“**177.** The rate of contribution applicable to the Government and Public Employees Retirement Plan each year is determined according to the rules, terms and conditions prescribed by regulation. The rate is based on the result of the actuarial valuation referred to in the first paragraph of section 174 and is adjusted from 1 January following the receipt by the Minister of the report of the independent actuary and, for the two subsequent years, from 1 January of each year. The regulation may also prescribe a factor based on the actuarial valuation and adjusted in the same manner. The factor is to be used for the contribution formula described in section 29 so that the contributions withheld during the year by employers or insurers with respect to a pensionable salary which does not exceed the maximum pensionable earnings of the year will be comparable to the contributions that would have been withheld if the contribution formula described in that section, as it read on 31 December 2010, had been maintained.”

15. Section 192 of the Act is amended

(1) by replacing “and every person” in the first paragraph by “, every person”;

(2) by replacing “or by a body or class of bodies designated by the Government” in the first paragraph by “and every employee of a body designated by the Government or that is part of a class of bodies so designated”.

16. Section 194 of the Act is amended by replacing the second paragraph by the following paragraph:

“However, in the case of the retirement plan provided for by this Act, the Pension Plan of Management Personnel and the Pension Plan of Peace Officers in Correctional Services, the exemption computed on the basis of the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9) in order to establish the annual amount to be withheld for the plan concerned is established proportionately to the ratio between the undeferred salary of the person, excluding any lump sum paid as

an increase or adjustment of salary, and the salary the person would otherwise have received.”

17. Section 211 of the Act is amended by replacing the second paragraph by the following paragraph:

“However, in the case of the retirement plan provided for by this Act and the Pension Plan of Management Personnel, the exemption computed on the basis of the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9) in order to establish the annual amount to be withheld for the plan concerned is established proportionately to the ratio between the salary paid to the person, excluding any lump sum paid as an increase or adjustment of salary, and the salary the person would otherwise have received.”

18. Section 220 of the Act is amended by inserting “II.1.1,” after “II.1,”.

19. The Act is amended by inserting the following schedule after Schedule II.1:

“SCHEDULE II.1.1

“(Section 29)

“AMOUNT WITHHELD ANNUALLY

1. The amount employers must withhold each year under the first paragraph of section 29 is equal to the amount “A” obtained using the following formula:

$$RC \times [PS - ((E \times MPE) \times S)] - R = A$$

where

“RC” is the rate of contribution for the year established under section 177;

“PS” is the pensionable salary;

“E” is the percentage of exemption which is 33% for 2012, 31% for 2013, 29% for 2014, 27% for 2015 and 25% as of 2016;

“MPE” is the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9) for the year;

“S” is the credited or harmonized service referred to in the second paragraph of section 29;

“R” is the reduction that corresponds to the higher of 0 and the result obtained using the following formula:

$$F \times ((MPE \times S) - PS) = R$$

where

“F” is the factor for the year established under section 177.”

ACT RESPECTING THE PENSION PLAN OF CERTAIN TEACHERS

20. Section 25 of the Act respecting the Pension Plan of Certain Teachers (R.S.Q., chapter R-9.1) is amended by adding the following sentence at the end of the first paragraph: “Despite subparagraph 2 of the first paragraph of that section 77, the part of the pension attributable to service subsequent to 30 June 1982 but prior to 1 January 2000 is indexed by one half of the rate of increase in the Pension Index determined in the Act respecting the Québec Pension Plan (chapter R-9) if the Government decides to index the part of the pension credited through government contributions under section 77.0.2 of the Act respecting the Government and Public Employees Retirement Plan.”

ACT RESPECTING THE TEACHERS PENSION PLAN

21. Section 15.1 of the Act respecting the Teachers Pension Plan (R.S.Q., chapter R-11) 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 to compute 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 38.”

22. Section 16 of the Act is amended by replacing “35” in the last sentence of the first paragraph by “38”.

23. Section 20 of the Act is amended by replacing “35” in the last sentence by “38”.

24. Section 28.2 of the Act is amended by replacing “35” in the first sentence by “38”.

25. Section 28.5 of the Act is amended by replacing “35” in the first sentence by “38”.

26. Section 29 of the Act is amended by replacing “35” in the second paragraph by “38”.

27. Section 33.2 of the Act is amended by replacing “35” in the second paragraph by “38”.

28. Section 63 of the Act is amended

(1) by adding the following at the end of subparagraph 2 of the first paragraph: “however, that part of the pension is indexed by one half of the rate

of increase in the Pension Index if the Government decides to index the part of the pension credited through government contributions under section 77.0.2 of the Act respecting the Government and Public Employees Retirement Plan;”;

(2) by replacing “35 years” in the second paragraph by “the number of years of service that are used to compute the pension”.

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

29. Section 8 of the Act respecting the Civil Service Superannuation Plan (R.S.Q., chapter R-12) is amended by adding the following after “3%” in subparagraph 2 of the first paragraph: “; however, that part of the pension is indexed by one half of the rate of increase in the Pension Index if the Government decides to index the part of the pension credited through government contributions under section 77.0.2 of the Act respecting the Government and Public Employees Retirement Plan”.

30. Section 58 of the Act is amended by replacing “35” in the last sentence of the first paragraph by “38”.

31. Section 60.1 of the Act is amended by replacing “35” in the last sentence by “38”.

32. Section 62.1 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 to compute 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 63.3.”

33. Section 62.4 of the Act is amended by replacing “35” in the second paragraph by “38”.

34. Section 64 of the Act is amended

(1) by adding the following at the end of subparagraph 2 of the first paragraph: “however, that part of the pension is indexed by one half of the rate of increase in the Pension Index if the Government decides to index the part of the pension credited through government contributions under section 77.0.2 of the Act respecting the Government and Public Employees Retirement Plan;”;

(2) by replacing “35 years” in the second paragraph by “the number of years of service that may be used to compute the pension”.

35. Section 69 of the Act is amended by replacing “35” in the second paragraph by “38”.

36. Section 99.6 of the Act is amended by replacing “35” in the first sentence by “38”.

37. Section 99.9 of the Act is amended by replacing “35” in the first sentence by “38”.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT
PERSONNEL

38. Section 28.1 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by replacing “section 146” in the first paragraph by “section 146, 152.1 or 152.4”.

39. Section 104 of the Act is amended

(1) by inserting “before 1 July 2011” after “under this plan” in paragraph 1;

(2) by inserting “before that date” after “recognized” in paragraph 2 and after the first occurrence of “recognized” in paragraph 3.

40. Section 152.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“152.1. An employee who has held employment in a research centre within the meaning of section 22.2 is entitled to be credited, for pension purposes, with the years and parts of a year of service accumulated in that employment after 3 September 1991, at which time the research centre was subject to one of the sections to which the second paragraph of section 22.2 refers, if, on the date of the application for redemption, the employment is deemed to be pensionable employment or would be if the employee held the employment. For the purposes of this paragraph, any period in which the employee is entitled to salary insurance benefits or in which an employee avails herself of a maternity leave under the provisions concerning parental leave that form part of her conditions of employment is deemed to be a period of service.”

41. Section 152.4 of the Act is amended

(1) by replacing “after 30 June 2011 under section 207” in the first paragraph by “by an order made under section 207 after 30 June 2011”;

(2) by adding the following sentence at the end of the first paragraph: “For the purposes of this paragraph, any period in which the employee is entitled to salary insurance benefits or in which an employee avails herself of a maternity leave under the provisions concerning parental leave that form part of her conditions of employment is deemed to be a period of service.”

42. Section 174 of the Act is replaced by the following section:

“174. The rate of contribution applicable to the plan each year is determined according to the rules, terms and conditions prescribed by regulation. The rate is based on the result of the actuarial valuation referred to in the first paragraph of section 171 and is adjusted from 1 January following the receipt by the Minister of the report of the independent actuary and, for the two subsequent years, from 1 January of each year.”

43. Section 196 of the Act is amended by replacing subparagraph 18 of the first paragraph by the following subparagraph:

“(18) establish, for the purposes of section 174, the rate of contribution applicable to the plan each year, according to the rules, terms and conditions prescribed by the regulation;”.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

44. For the purposes of the provisions amended by sections 21 to 37, the years of service credited over and above 35 years of service that are used to compute the pension must be subsequent to 2010.

However, those provisions apply for service credited in 2011 if the employee or pensioner files an application with his or her employer and pays the contributions related to that service before 1 March 2012. Those provisions also apply for service credited in 2011 to

(1) employees exempt from contributions; and

(2) any employee covered by a salary insurance plan that provides that the insurer pay into the plan the contributions the employee would have paid if the employee or pensioner, as the case may be, files an application with his or her insurer and pays the contributions related to that service to the insurer before 1 March 2012.

45. Every employee who, before 1 January 1988, held casual employment defined by a regulation made under section 115.1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) and contributed for service related to that employment is deemed to have contributed in accordance with the provisions of that plan for service that may be redeemed under that section.

46. Sections 1 and 38, to the extent that they concern sections 115.10.1 and 152.1, respectively, and sections 8 and 40 have effect from 22 September 2010.

47. Sections 21 to 27, paragraph 2 of section 28, sections 30 to 33, paragraph 2 of section 34 and sections 35 to 37 have effect from 1 January 2011.

48. Sections 1 and 38, to the extent that they concern sections 115.10.4 and 152.4, respectively, and sections 9 and 41 have effect from 1 July 2011.

49. This Act comes into force on 2 November 2011, except sections 2, 10, 12, 14, 16 to 19, 42 and 43, which come into force on 1 January 2012.

2011, chapter 25
**AN ACT TO AMEND THE ACT RESPECTING THE
IMPLEMENTATION OF THE AGREEMENT ON INTERNAL
TRADE**

Bill 28

Introduced by Mr. Clément Gignac, Minister of Economic Development, Innovation and Export Trade

Introduced 10 June 2011

Passed in principle 18 October 2011

Passed 3 November 2011

Assented to 9 November 2011

Coming into force: 9 November 2011

Legislation amended:

Act respecting the implementation of the Agreement on Internal Trade (R.S.Q., chapter M-35.1.1)

Explanatory notes

The purpose of this Act is to implement certain changes to the dispute settlement procedures set out in the Agreement on Internal Trade. The changes in question are those introduced by the Tenth Protocol of Amendment.

Under the Act, a decision by a Presiding Body to award costs to a government following a dispute governed by the Agreement on Internal Trade will be enforceable in the same manner as a final judgment of the Superior Court.

The same holds for a decision by a Compliance Panel to order the payment of a monetary penalty.



Chapter 25

AN ACT TO AMEND THE ACT RESPECTING THE IMPLEMENTATION OF THE AGREEMENT ON INTERNAL TRADE

[Assented to 9 November 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Section 3 of the Act respecting the implementation of the Agreement on Internal Trade (R.S.Q., chapter M-35.1.1) is amended by replacing “Article 1705” by “Article 1704(2)”.
- 2.** Section 4 of the Act is amended by replacing “1713” by “1712”.
- 3.** Section 6 of the Act is amended by replacing “1710” in the first paragraph by “1709”.
- 4.** Section 7 of the Act is replaced by the following section:

“7. A decision by a Presiding Body to award costs, whether to a government pursuant to Article 1706.1(4)(b) of the Agreement or to a person pursuant to Article 1716(3) of the Agreement, may be filed with the Superior Court.

The same holds for a decision by a Compliance Panel to order the payment of a monetary penalty pursuant to Article 1707(11)(b) of the Agreement.

On being thus filed, the decision has all the effects of a final judgment of the Superior Court and, despite article 568 of the Code of Civil Procedure (chapter C-25), becomes enforceable 60 days after the date on which it is rendered.”
- 5.** This Act comes into force on 9 November 2011.

2011, chapter 26

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS MAINLY CONCERNING THE FINANCIAL SECTOR

Bill 7

Introduced by Mr. Alain Paquet, Minister for Finance

Introduced 4 May 2011

Passed in principle 29 September 2011

Passed 30 November 2011

Assented to 30 November 2011

Coming into force: 30 November 2011, except section 20 insofar as it enacts the second paragraph of section 115.2 of the Act respecting the distribution of financial products and services, and sections 42 to 44 and 59 to 61, which come into force on the date or dates to be set by the Government

Legislation amended:

Automobile Insurance Act (R.S.Q., chapter A-25)

Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2)

Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2)

Derivatives Act (R.S.Q., chapter I-14.01)

Act respecting the Société d'habitation du Québec (R.S.Q., chapter S-8)

Act respecting the Société nationale du cheval de course (R.S.Q., chapter S-18.2.0.1)

Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01)

Securities Act (R.S.Q., chapter V-1.1)

Act to amend the Act respecting the Autorité des marchés financiers and other legislative provisions (2008, chapter 7)

Legislation repealed:

Act respecting the caisses d'entraide économique (R.S.Q., chapter C-3)

Act respecting certain caisses d'entraide économique (R.S.Q., chapter C-3.1)

Act respecting the sociétés d'entraide économique (R.S.Q., chapter S-25.1)

Explanatory notes

This Act amends the Act respecting the Autorité des marchés financiers to provide that persons who report a failure to comply with an Act administered by the AMF will incur no civil liability for doing so, to allow certain formalities between the regulator and the regulated to be completed electronically, and to finetune certain aspects of the receivership process.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act respecting the distribution of financial products and services is amended to allow other persons besides the AMF to ask the Bureau de décision et de révision to impose a sanction on a representative, a firm or an independent partnership for a breach of that Act, to give the Bureau new powers to make orders, and to ensure that a decision of the discipline committee of a chamber may be appealed only once the decision imposing the penalty has been rendered. Changes are also made to the provisions that deal with the composition of the board of the Chambre de l'assurance de dommages and of the Chambre de la sécurité financière.

The Derivatives Act is amended to provide for better regulation of qualified persons and facilitate the use of cash collateral.

The Securities Act is amended to allow an insider, that is, a person who has privileged information, to trade in securities if the transactions are necessary in order to fulfill a contractual obligation and to prescribe that fraudulent trading in securities is an offence and that the disclosure of false information to the AMF is likewise an offence.

The Act respecting the caisses d'entraide économique, the Act respecting certain caisses d'entraide économique and the Act respecting the sociétés d'entraide économique, now obsolete, are repealed and technical and consequential amendments are made to a number of other Acts.

Finally, this Act contains technical and transitional provisions.



Chapter 26

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS MAINLY CONCERNING THE FINANCIAL SECTOR

[Assented to 30 November 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

AUTOMOBILE INSURANCE ACT

1. Section 159 of the Automobile Insurance Act (R.S.Q., chapter A-25) is amended by replacing the second paragraph by the following paragraph:

“No person may be a director unless the person is a resident of Québec and represents an authorized insurer.”

2. Section 160 of the Act is repealed.

ACT RESPECTING THE AUTORITÉ DES MARCHÉS FINANCIERS

3. Section 15.6 of the Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2) is amended by replacing “published” in paragraph 3 by “of the International Organization of Securities Commissions or the Multilateral Memorandum of Understanding on Cooperation and Information Exchange of the International Association of Insurance Supervisors, published” and by replacing “cet organisme” in that paragraph in the French text by “cet organisme de régulation”.

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

“**17.1.** A person of good faith who reports a failure to comply with an Act referred to in section 7 to the Authority is not subject to any civil liability for doing so.”

5. Section 19.2 of the Act is amended by inserting “, the Business Corporations Act (chapter S-31.1)” after “the Winding-up Act (chapter L-4)” in paragraph 9.

6. The Act is amended by inserting the following section after section 19.5:

“**19.5.1.** A motion by the Authority for the appointment of a receiver must be served on the defendant at least 10 days prior to its presentation. The motion is heard and decided by preference.”

The motion is contested orally on the day of its presentation. The parties may adduce detailed affidavits in evidence to establish all the facts needed to support their allegations. The affidavits and all documents referred to must be served on the other party at least two clear juridical days before the day of presentation of the motion.”

7. Section 19.6 of the Act is amended by replacing the first paragraph by the following paragraph:

“**19.6.** At the Authority’s request, if it is imperative to do so, the Superior Court shall hear the motion without delay in the defendant’s absence. The defendant has 10 days after an order is rendered to file a notice of contestation with the Court.”

8. Section 19.14 of the Act is amended by replacing “this chapter” by “section 19.1”.

9. The Act is amended by inserting the following sections after section 19.15:

“**19.16.** The receiver may, at any time during the receivership mandate, request the approval of fees and expenses by filing with the Superior Court a summary statement of the fees and expenses, together with a notice to the Authority.

“**19.17.** Only the Authority may oppose the request and must do so by filing a notice of opposition with the Superior Court, together with a notice to the receiver, within 30 days after the notice referred to in section 19.16 is sent.

The receiver shall request the Superior Court, within the 10 days after a notice of opposition is filed, to set a hearing date and shall give the Authority notice of the date.

The Superior Court shall hear the parties’ oral arguments on the notice of opposition on the day of the hearing and shall then proceed to the taxation of the fees and expenses.”

10. The Act is amended by inserting the following section after section 25.1:

“**25.2.** The Authority may, in cases that are not expressly provided for in this Act or an Act referred to in section 7, require the use of a medium or technology it specifies for completing a formality under one of those Acts. It shall determine such requirements as to the form of documents and the manner in which they are to be sent or received as are necessary to allow the use of that medium or technology.

In the cases described in the first paragraph, signature requirements for technology-based documents sent to the Authority, including what may stand in lieu of a signature, are also determined by the Authority.”

11. Section 38.2 of the Act is amended

(1) by replacing “the second paragraph of section 115 and section” in the first paragraph by “sections 115.2 and”;

(2) by inserting “paragraph 7 of section 115.9 of the Act respecting the distribution of financial products and services,” after “under” in the second paragraph.

12. Section 50 of the Act is amended, in the first paragraph,

(1) by replacing “which may be renewed only once” by “, which may be renewed twice only”;

(2) by adding the following sentence at the end: “Their terms must be staggered so as to tend toward not more than a third of them expiring in the same year.”

13. The Act is amended by inserting the following section after section 57:

“**57.1.** The Council may, in exercising its functions, require any document or information relating to the administration of the Authority. The officers, employees and mandataries of the Authority must, on request, communicate such documents or information to the Council and facilitate their examination.”

14. Section 93 of the Act is amended by inserting the following paragraph after the first paragraph:

“The board shall exercise its discretion in the public interest.”

15. Section 115.9 of the Act is amended by replacing the second paragraph by the following paragraph:

“In such a case, the person concerned has 15 days after the decision is rendered to file a notice of contestation with the board.”

16. Section 115.12 of the Act is amended by replacing “The board may file an authentic copy of each of its decisions at the office of the clerk of the Superior Court of the district in which the residence or domicile of the person concerned is situated” in the first paragraph by “The board or any interested person may file an authentic copy of a decision of the board with the Superior Court in the district in which the residence or domicile of the person who is the subject of the decision is situated”.

17. Schedule 1 to the Act is amended by striking out “An Act respecting the caisses d’entraide économique (chapter C-3)”, “An Act respecting certain caisses d’entraide économique (chapter C-3.1)”, “An Act respecting the disclosure of the compensation received by the executive officers of certain legal persons (chapter I-8.01)” and “An Act respecting the sociétés d’entraide économique (chapter S-25.1)”.

ACT RESPECTING THE CAISSES D’ENTRAIDE ÉCONOMIQUE

18. The Act respecting the caisses d’entraide économique (R.S.Q., chapter C-3) is repealed.

ACT RESPECTING CERTAIN CAISSES D’ENTRAIDE ÉCONOMIQUE

19. The Act respecting certain caisses d’entraide économique (R.S.Q., chapter C-3.1) is repealed.

ACT RESPECTING THE DISTRIBUTION OF FINANCIAL PRODUCTS AND SERVICES

20. Section 115 of the Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2) and section 115.1 of the Act, enacted by section 76 of chapter 7 of the statutes of 2008, are replaced by the following sections:

“115. If it is brought to the knowledge of the Bureau de décision et de révision that a firm, any of its directors or officers, or a representative has, by an act or omission, contravened or aided in the contravention of a provision of this Act or the regulations, or that it is necessary in order to protect the public, the Bureau may, once the facts have been established, cancel, revoke or suspend the firm’s or the representative’s registration or certificate or subject it to restrictions or conditions. The Bureau may also, in all cases, impose an administrative penalty not exceeding \$2,000,000 for each contravention.

For the purposes of the first paragraph, before making a request to the Bureau, an interested person within the meaning of section 93 of the Act respecting the Autorité des marchés financiers (chapter A-33.2) must notify the Authority and obtain confirmation from the Authority that it does not itself intend to make such a request. The Authority must inform the interested person in writing of its decision within 10 days after being notified.

“115.1. The Bureau de décision et de révision may prohibit a person from acting as a director or officer of a firm on the grounds set out in article 329 of the Civil Code or when a sanction has been imposed on the person under this Act, the Derivatives Act (chapter I-14.01) or the Securities Act (chapter V-1.1).

The prohibition imposed by the Bureau may not exceed five years.

The Bureau may, at the request of the person concerned, lift the prohibition on such conditions as it considers appropriate.

“115.2. If a firm fails to comply with section 81, 82, 83 or 103.1 or to file documents as required under this Act or the regulations, the Authority may suspend the firm’s registration, subject it to restrictions or conditions or impose an administrative monetary penalty not exceeding \$5,000 for each contravention. The Authority may cancel the registration of a firm that fails to comply with section 82 or, for the second or subsequent time, fails to comply with section 81, 83 or 103.1.

For the purposes of the first paragraph, the Authority may determine, by regulation, the amounts that may be imposed as a penalty for failure to file documents as required under this Act or the regulations, as well as the conditions subject to which a penalty may be imposed.

“115.3. The Authority may, for the purposes or in the course of an investigation, request the Bureau de décision et de révision

(1) to order the representative or firm or any other person or entity actually or potentially under investigation not to dispose of funds, securities or other property in their possession;

(2) to order the representative or firm or any other person or entity actually or potentially under investigation to refrain from withdrawing funds, securities or other property on deposit with or under the control or in the safekeeping of another person; or

(3) to order any other person or entity not to dispose of funds, securities or other property referred to in subparagraph 2.

An order issued under the first paragraph is effective for a renewable period of 120 days as of the time the party concerned is notified.

The party concerned must be given at least 15 days’ notice of any hearing during which the Bureau de décision et de révision is to consider an extension. The Bureau may order the extension if the representative, firm, other person or entity does not request to be heard or fails to establish that the reasons for the initial order have ceased to exist.

“115.4. If the person or entity named in an order under subparagraph 3 of the first paragraph of section 115.3 has put a safety deposit box at the disposal of a representative, firm or other person or entity or has allowed the use of a safety deposit box, the person or entity must immediately notify the Authority.

On the Authority’s request, the person or entity named in the order 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 representative, firm, other person or entity under investigation.

“**115.5.** An order issued under section 115.3 that names a bank or a financial institution applies only to the agencies or branches specified.

“**115.6.** An order issued under section 115.3 also applies to funds, securities and other property received after the order becomes effective.

“**115.7.** The representative, the firm and any person or entity directly affected by an order issued under section 115.3, 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.

“**115.8.** An order issued under section 115.3 is admissible for publication in the same register as that in which rights in the funds, securities or other property covered by the order are required to be published or admissible for publication.

Likewise, the order may be published in a register kept outside Québec if such orders are admissible for publication under the Act governing the register.

“**115.9.** Following a failure to comply with an obligation under this Act, the Authority may request the Bureau de décision et de révision to issue one or more of the following orders in order to remedy the situation or deprive a representative, a firm or other person or entity of the profit realized as a result of the non-compliance:

(1) an order requiring a representative or firm or any other person or entity to comply with

(a) any provision of this Act;

(b) any decision of the Authority under this Act; or

(c) any regulation, rule or policy of a self-regulatory organization, or any decision rendered by the self-regulatory organization on the basis of such a regulation, rule or policy;

(2) an order directing a representative or firm or any other person or entity to submit to a review of practices and procedures and institute such changes as may be directed by the Authority;

(3) an order rescinding any insurance- or annuity-related transaction entered into by a representative or firm or any other person or entity, and directing the representative, firm, other person or entity to refund any part of the money paid on entering into the transaction;

(4) an order directing a representative or firm or any other person or entity to produce compliant financial statements or an accounting in such a form as may be determined by the Bureau;

(5) an order directing a legal person to hold a shareholders' meeting;

(6) an order directing a representative or firm or any other person or entity to rectify a register or other record;

(7) an order directing a representative or firm or any other person or entity to disgorge to the Authority amounts obtained as a result of the non-compliance.

“115.10. In addition to imposing a measure by order, 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.”

21. Section 146.1 of the Act is amended by replacing “The first paragraph of section 115 applies” and “The second paragraph of that section” by “Sections 115, 115.1 and 115.3 to 115.9 apply” and “Section 115.2”, respectively.

22. Section 230 of the Act is repealed.

23. Section 288 of the Act is amended

(1) by replacing “two of whom shall be appointed by the Minister to represent the general public for a term of three years” in the first paragraph by “including eight from the industry and five who qualify as independent members”;

(2) by striking out “to represent the general public” in the second paragraph.

24. Section 289 of the Act is amended by replacing “The board members of the Chambre de la sécurité financière, except those appointed by the Minister, shall be elected by” in the first paragraph by “The members of the board of the Chambre de la sécurité financière who are not appointed by the Minister shall be elected, according to the procedure set out in the Chamber’s internal management by-law, by”.

25. Section 290 of the Act is replaced by the following sections:

“290. The members of the board of the Chambre de l’assurance de dommages who are from the industry shall be elected, according to the procedure set out in the Chamber’s internal management by-law, by damage insurance agents, damage insurance brokers and claims adjusters.

The board members who qualify as independent members shall be appointed by the Minister, on a recommendation of the board.

The situations that the board must examine in order to determine whether a board member qualifies as an independent member shall be specified in the Chamber's internal management by-law.

The board shall send the Minister any document required by the Minister for the purpose of appointing an independent member.

“290.1. The terms of the members of the board of the *Chambre de l'assurance de dommages* who are appointed by the Minister shall be determined by the Minister and may not exceed three years. They may be renewed consecutively twice only.

The board members' terms must be staggered so as to tend toward not more than a third of them expiring in the same year.

“290.2. Any member of the *Chambre de la sécurité financière* may, if eligible, run for a seat on the Chamber's board.

In the case of the *Chambre de l'assurance de dommages*, only an officer of an insurer or of a firm registered for the damage insurance or claims adjustment sector may, if eligible, run for a seat on the Chamber's board.

A member or an officer may run for one seat only.

“290.3. The eligibility requirements shall be set out in the Chamber's internal management by-law.

In the case of the *Chambre de l'assurance de dommages*, the elected board members must include officers of insurers or firms from each of the following groups:

(1) insurers that distribute their products mainly through damage insurance agents;

(2) firms, other than insurers, that are registered for the damage insurance sector and pursue their activities through damage insurance brokers;

(3) insurers that distribute their products mainly through damage insurance brokers; and

(4) firms, other than insurers, that are registered for the claims adjustment sector.

The number of officers of insurers who are elected as board members under subparagraph 1 of the second paragraph by agents referred to in that subparagraph

must be in the same proportion to all elected board members as those agents are to the Chamber's total membership.

The number of officers of firms who are elected as board members under subparagraph 2 of the second paragraph by brokers referred to in that subparagraph must be in the same proportion to all elected board members as those brokers are to the Chamber's total membership. At least one of those board members must be an officer of a firm comprising 15 or fewer brokers.

The number of officers of insurers or firms from those referred to in subparagraphs 3 and 4 of the second paragraph who are elected as board members by claims adjusters must be in the same proportion to all elected board members as claims adjusters are to the Chamber's total membership.

All elected board members must hold a certificate in the damage insurance or claims adjustment sector, except one board member out of those elected under subparagraph 1 of the second paragraph, who may not be an officer holding such a certificate."

26. Section 293 of the Act is replaced by the following section:

"293. All the members of a Chamber are entitled to vote."

27. Section 294 of the Act is replaced by the following section:

"294. In the case of representatives in insurance of persons and mutual fund dealer representatives, the election shall be held on the basis of regions delimited by the internal management by-law of the *Chambre de la sécurité financière*.

In all other cases, the election is held in accordance with the rules determined by the internal management by-law of the Chamber concerned."

28. Section 297 of the Act is amended by replacing "candidates elected to" by "members of the board of".

29. Section 299 of the Act is amended

(1) by replacing "of a Chamber" by "of the *Chambre de la sécurité financière*";

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

"The same holds for the members of the board of the *Chambre de l'assurance de dommages* who are from the industry."

30. Section 305 of the Act is amended by adding " , unless otherwise provided in its internal management by-law" at the end.

31. Section 312 of the Act is amended by replacing “in the first paragraph of section 290” in the fifth paragraph by “in section 290”.

32. Section 379 of the Act is amended by inserting the following paragraph after the first paragraph:

“However, a decision under which a penalty is to be imposed may not be appealed until the penalty has been imposed.”

33. Chapter III of Title VII of the Act, comprising sections 403 to 407, is repealed.

DERIVATIVES ACT

34. Section 2 of the Derivatives Act (R.S.Q., chapter I-14.01) is amended by replacing “particularly in” in paragraph 5 by “particularly through rules applicable to derivatives clearing and to”.

35. Section 3 of the Act is amended

(1) by inserting “the business of” after “engage in” in the portion before paragraph 1 of the definition of “dealer”;

(2) by inserting “, a contract for difference” after “a futures contract” in the definition of “derivative”;

(3) by inserting “a trade repository,” after “an information processor,” in the definition of “regulated entity”;

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

““trade repository” means an entity that centrally collects and maintains over-the-counter derivatives data.”

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

7. Titles III and IV of this Act and Chapter III.1 of Title I of the Act respecting the Autorité des marchés financiers (chapter A-33.2) do not apply to activities or transactions in over-the-counter derivatives involving accredited counterparties only or in any other case specified by regulation.

However, Chapter III.1 of Title I of the Act respecting the Autorité des marchés financiers does apply if a derivative is offered or entered into in the circumstances described in section 150, 151 or 153.

Sections 94 to 114 and Division III of Chapter I and Divisions I and II of Chapter II of Title V do not apply to the entities referred to in paragraph 1 or

2 of the definition of “accredited counterparty” in section 3 or to the Business Development Bank of Canada.”

37. Section 9 of the Act is amended by adding “or that the derivative otherwise departs from this Act, unless the cause of invalidity is set out in the terms of the derivative” at the end.

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

“CHAPTER III

“MARGIN OR SETTLEMENT DEPOSIT

“**11.1.** An instrument under which a person is required to pay an amount of money to a party to a derivative, including as a margin or settlement deposit, and which allows that party, in all circumstances described in the instrument, to extinguish or reduce, by means of a set-off, its obligation to repay that amount to the person is enforceable against third persons without further formality.

Such an instrument is governed by the law expressly designated in it or the designation of which may be inferred with certainty from the terms of the instrument.

“**11.2.** For the purposes of section 11.1, the following are considered to be derivatives:

(1) an exchange, securities lending or securities redemption contract, including any contract governing such a contract; and

(2) a contract between a clearing house and one of its members, and the rules governing their relationship.”

39. Section 12 of the Act is amended by inserting “, a trade repository” after “an information processor” in the first paragraph.

40. Section 18 of the Act is amended

(1) by replacing “26” by “25”;

(2) by adding “or trade repositories” at the end.

41. Section 22 of the Act is amended by inserting “of an amendment to its operating rules” after “self-certification” in the second paragraph.

42. Section 82 of the Act is amended by replacing “the derivative authorized by the Authority” in the second paragraph by “the marketing of the derivative authorized by the Authority, subject to the conditions prescribed by regulation”.

43. The Act is amended by inserting the following sections after section 82:

“82.1. A qualified person must maintain a corporate and organizational structure enabling the person to carry on activities effectively and must have adequate human, financial and technological resources to that end.

“82.2. A qualified person must have appropriate business policies and procedures in place and good governance practices, especially as regards the independence of directors and the auditing of financial statements.

“82.3. A qualified person must take the necessary measures to ensure the security and reliability of the person’s transactions and activities.

“82.4. A qualified person must offer derivatives to the public through a dealer, or register with the Authority as a dealer.

“82.5. A qualified person must notify the Authority, in accordance with the rules prescribed by regulation, of any change in the information submitted when applying for qualification.

“82.6. A qualified person must notify the Authority and the person’s counterparties, including those waiting to trade in a derivative, within the time prescribed by regulation, of any change that may affect the trading of a derivative or existing transactions in a derivative.

“82.7. A qualified person is responsible for the property entrusted to the person by counterparties, and must segregate the counterparties’ property from the person’s own property and maintain separate accounting records.”

44. Section 83 of the Act is amended

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

“83. A qualified person must, before marketing a derivative, obtain the authorization of the Authority. The Authority may refuse to give, or impose restrictions or conditions on, its authorization if it considers it necessary for the protection of the public.”;

(2) by replacing “A derivative is authorized” in the second paragraph by “The marketing of a derivative is authorized”.

45. The Act is amended by inserting the following section after section 83:

“83.1. On the request of the Authority or of any interested person, the Board may, if it considers that a qualified person is not in compliance with this

Act, revoke or suspend the rights conferred by qualification or impose restrictions or conditions on the exercise of those rights.”

46. Section 90 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 1:

“(1.1) an accredited counterparty;”;

(2) by inserting the following subparagraph after subparagraph 5:

“(5.1) a trade repository;”;

(3) by inserting the following subparagraph after subparagraph 7:

“(7.1) a qualified person;”.

47. Section 105 of the Act is amended by inserting “15 days” before “notice” in the first paragraph.

48. Section 115 of the Act is amended by replacing the second paragraph by the following paragraph:

“The Authority may also inspect the affairs of a regulated entity or a qualified person to verify compliance with this Act or with any decision of the Authority, or to verify how the entity or person exercises the functions and powers delegated by the Authority.”

49. Section 115.1 of the Act is amended by replacing “or adviser” by “, adviser or qualified person” and by replacing “, at the dealer’s or adviser’s expense, to conduct” by “to conduct, at their expense,”.

50. Section 123 of the Act is amended by replacing “Canadian bank or” by “bank or a”.

51. Section 126 of the Act is replaced by the following section:

“**126.** An order issued under section 119 is admissible for publication in the same register as that in which rights in the funds, securities or other property covered by the order are required to be published or admissible for publication.

Likewise, the order may be published in a register kept outside Québec if such orders are admissible for publication under the Act governing the register.”

52. Section 134 of the Act is amended

(1) by replacing “that a dealer, an adviser, a representative, a market participant, a recognized regulated entity, a qualified person or a person granted an exemption under this Act has failed to comply with” in the first paragraph

by “that a person has, by an act or omission, contravened or aided in the contravention of” and by replacing both occurrences of “offender” in that paragraph by “person”;

(2) by striking out the second paragraph;

(3) by adding “for each contravention” at the end of the third paragraph.

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

“135.1. The Board may prohibit a person from acting as a director or officer of a regulated entity, dealer, adviser or qualified person 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 Act respecting the distribution of financial products and services (chapter D-9.2) or the Securities Act (chapter V-1.1).

The prohibition may not exceed five years.

The Board may, on the request of the person concerned, lift the prohibition on such conditions as it considers appropriate.”

54. The Act is amended by inserting the following section after section 146:

“146.1. No person shall represent that the person is registered under this Act unless the representation is true.

No registered person shall represent that the person is registered without specifying the category of registration.”

55. Section 148 of the Act is amended by adding the following paragraph after paragraph 5:

“(6) to provide false documents or information, or access to false documents or information, to the Authority or a staff member of the Authority in the course of activities governed by this Act.”

56. Section 152 of the Act is amended

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

“152. A person who, by any means, makes a misrepresentation

(1) about the offering or trading of a derivative,

(2) in the risk information document or in any other information required to be given to the customer under section 70, or

(3) in any document sent or register kept under this Act,

is guilty of an offence.”;

(2) by striking out “and section 153” in the second paragraph.

57. Section 153 of the Act is repealed.

58. Section 154 of the Act is amended by replacing “qu’une prime” in the French text by “d’une prime”.

59. Section 155 of the Act is amended by inserting “or who has not had the derivative authorized as required under section 82 or 83” after “section 82”.

60. Section 157 of the Act is amended by inserting “or does not have the derivative authorized as required under section 82 or 83” after “section 82”.

61. Section 175 of the Act is amended, in the first paragraph,

(1) in subparagraph 1,

(a) by inserting “or prohibiting” after “rules concerning”;

(b) by replacing “and manipulation” by “, manipulation and conflicts of interest”;

(2) by adding “and restrictions relating to the ownership and control of an exchange, a clearing house or an alternative trading system” at the end of subparagraph 9;

(3) by adding “, including derivatives clearing rules” at the end of subparagraph 11;

(4) by replacing “and the public” in subparagraph 12 by “, the public or a trade repository that is not recognized as such”;

(5) by inserting the following subparagraph after subparagraph 21:

“(21.1) prescribe the conditions on which the Authority may authorize the marketing of a derivative for the purposes of sections 82 and 83;”;

(6) by inserting the following subparagraph after subparagraph 22:

“(22.1) prescribe rules relating to the activities of qualified persons;”.

ACT RESPECTING THE SOCIÉTÉ D’HABITATION DU QUÉBEC

62. Section 90.1 of the Act respecting the Société d’habitation du Québec (R.S.Q., chapter S-8) is amended by striking out “the Act respecting the sociétés d’entraide économique (chapter S-25.1),”.

ACT RESPECTING THE SOCIÉTÉ NATIONALE DU CHEVAL DE COURSE

63. Section 1 of the Act respecting the Société nationale du cheval de course (R.S.Q., chapter S-18.2.0.1) is amended by replacing the second paragraph by the following paragraph:

“The sole purpose of the Société is to develop the immovable identified in subparagraph 1 of the first paragraph of section 12.”

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

“On the expiry of their terms, the members of the board of directors remain in office until they are replaced or reappointed.”

65. Section 11 of the Act is amended by replacing the first paragraph by the following paragraph:

“**11.** The Société shall send the Minister its financial statements, together with the auditor’s report, within 30 days after the end of its fiscal year.”

66. Section 13 of the Act is amended

(1) by striking out the second sentence of the first paragraph;

(2) by adding “and the sums required for that purpose shall be taken out of the Consolidated Revenue Fund” at the end of the second paragraph.

ACT RESPECTING THE SOCIÉTÉS D’ENTRAIDE ÉCONOMIQUE

67. The Act respecting the sociétés d’entraide économique (R.S.Q., chapter S-25.1) is repealed.

ACT RESPECTING TRUST COMPANIES AND SAVINGS COMPANIES

68. Section 3 of the Act respecting trust companies and savings companies (R.S.Q., chapter S-29.01) is amended by striking out “, by the Act respecting the sociétés d’entraide économique (chapter S-25.1),”.

69. Section 329 of the Act is amended by replacing “section 9” by “section 12”.

SECURITIES ACT

70. The Securities Act (R.S.Q., chapter V-1.1) is amended by inserting the following section after section 10.1:

“10.1.1. An instrument under which a person is required to pay an amount of money to a securities intermediary within the meaning of the Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002) or to a clearing house, including as a margin or settlement deposit, and which allows the intermediary or clearing house, in all circumstances described in the instrument, to extinguish or reduce, by means of a set-off, its obligation to repay that amount to the person is enforceable against third persons without further formality.

Such an instrument is governed by the law expressly designated in it or the designation of which may be inferred with certainty from the terms of the instrument.”

71. Section 30 of the Act is amended by replacing “or any amendment thereto” by “, any other document, prescribed by regulation, standing in lieu of a prospectus or any amendment to the prospectus or to such a document.”

72. Section 187 of the Act is amended, in the first paragraph,

(1) by replacing “except in the following cases” in the portion before subparagraph 1 by “except if he can prove that”, by replacing “avails himself” in subparagraph 2 by “is availing himself” and by adding “or” at the end of that subparagraph;

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

“(3) he is required to do so under a contract the terms of which are set out in writing and which was entered into before he became aware of the information.”

73. Section 192.1 of the Act is amended

(1) by striking out “and the person specifies the category of registration”;

(2) by adding the following paragraph:

“No registered person shall represent that the person is registered without specifying the category of registration.”

74. Section 195 of the Act is amended by adding the following paragraph after paragraph 5:

“(6) to provide false documents or information, or access to false documents or information, to the Authority or a member of the personnel of the Authority in the course of activities governed by this Act.”

75. Section 197 of the Act is amended by striking out subparagraph 4 of the first paragraph.

76. The Act is amended by inserting the following section after section 199:

“199.1. A person who directly or indirectly engages or participates in any transaction or series of transactions in securities or any trading method relating to a transaction in securities, or in any act, practice or course of conduct is guilty of an offence if the person knows, or ought reasonably to know, that the transaction, series of transactions, trading method, act, practice or course of conduct

(1) creates or contributes to a misleading appearance of trading activity in, or an artificial price for, a security; or

(2) perpetrates a fraud on any person.”

77. Section 204.1 of the Act is amended by replacing “or 197” by “, 197 or 199.1”.

78. Section 214 of the Act is amended by adding the following paragraph at the end:

“For the purposes of this section, a reference to a prospectus includes a document, prescribed by regulation, standing in lieu of a prospectus.”

79. Section 253 of the Act is amended by replacing “a bank or an authorized foreign bank listed in Schedule I, II or III to the Bank Act (Statutes of Canada, 1991, chapter 46), a loan and investment society or trust company” by “a financial institution”.

80. Section 256 of the Act is replaced by the following section:

“256. An order issued under section 239 or 249 is admissible for publication in the same register as that in which rights in the funds, securities or other assets covered by the order are required to be published or admissible for publication.

Likewise, the order may be published in a register kept outside Québec if such orders are admissible for publication under the Act governing the register.”

81. Section 273.1 of the Act is amended

(1) by replacing “that a reporting issuer, an issuer having made a distribution pursuant to a prospectus exemption under section 43 or prescribed by regulation, or a person registered pursuant to section 148 or 149, has failed to comply with” in the first paragraph by “that a person has, by an act or omission, contravened, or aided in the contravention of,”;

(2) by striking out the second paragraph;

(3) by adding “for each contravention” at the end of the third paragraph.

82. Section 273.3 of the Act is amended by adding “, the Act respecting the distribution of financial products and services (chapter D-9.2) or the Derivatives Act (chapter I-14.01)” at the end of the first paragraph.

83. Section 323.5 of the Act is repealed.

84. Section 331.1 of the Act, amended by section 138 of chapter 58 of the statutes of 2009, is again amended by replacing “on the conditions” in paragraph 14 by “in the circumstances and on the other conditions”.

85. Section 338 of the Act is amended by striking out the second paragraph.

ACT TO AMEND THE ACT RESPECTING THE AUTORITÉ DES MARCHÉS FINANCIERS AND OTHER LEGISLATIVE PROVISIONS

86. Section 76 of the Act to amend the Act respecting the Autorité des marchés financiers and other legislative provisions (2008, chapter 7) is repealed.

TRANSITIONAL AND FINAL PROVISIONS

87. The Bureau de décision et de révision may exercise its powers under the following provisions in respect of a contravention or a failure to comply committed before 30 November 2011:

(1) sections 115, 115.1, 115.3 and 115.9 of the Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2), as enacted by section 20;

(2) sections 134 and 135.1 of the Derivatives Act (R.S.Q., chapter I-14.01), as enacted by sections 52 and 53; and

(3) sections 273.1 and 273.3 of the Securities Act (R.S.Q., chapter V-1.1), as enacted by sections 81 and 82.

88. A member of the board of the Chambre de l'assurance de dommages in office on 30 November 2011 remains in office until the member's replacement by a member appointed by the Minister of Finance or elected by the members of the Chamber.

All board members from the industry must be elected by 30 November 2012. The board must also, by that date, recommend to the Minister of Finance candidates who qualify as independent members.

Any vacancy on the board between 30 November 2011 and the date the board members are replaced, including a vacancy in a seat reserved for a member appointed by the Minister of Finance, is filled by the board.

89. Any person exempted from obtaining qualification under section 82 of the Derivatives Act must, before (*insert the date that occurs 30 days after the date of coming into force of section 42*), file an application for qualification with the Authority.

Despite any stipulation to the contrary, the exemption referred to in the first paragraph terminates on the date on which the Authority makes a decision on the application for qualification.

90. This Act comes into force on 30 November 2011, except section 20 insofar as it enacts the second paragraph of section 115.2 of the Act respecting the distribution of financial products and services, and sections 42 to 44 and 59 to 61, which come into force on the date or dates to be set by the Government.

2011, chapter 27

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING HEALTH AND SOCIAL SERVICES IN ORDER, IN PARTICULAR, TO TIGHTEN UP THE CERTIFICATION PROCESS FOR PRIVATE SENIORS' RESIDENCES

Bill 16

Introduced by Madam Dominique Vien, Minister for Social Services

Introduced 12 May 2011

Passed in principle 4 October 2011

Passed 29 November 2011

Assented to 30 November 2011

Coming into force: With the exception of sections 1 to 6 and 18, sections 346.0.20.1 to 346.0.20.4, enacted by section 22, except with respect to temporary certificates of compliance, sections 24, 26, 30 to 32, 35 to 41 and 43 to 46, and section 531.1.3, enacted by section 29, which come into force on 30 November 2011, the provisions of this Act come into force on 30 November 2012, unless the Government sets an earlier date or dates for their coming into force.

Legislation amended:

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

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

Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2)

Act respecting school elections (R.S.Q., chapter E-2.3)

Election Act (R.S.Q., chapter E-3.3)

Act respecting administrative justice (R.S.Q., chapter J-3)

Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies (R.S.Q., chapter L-0.2)

Act respecting the determination of the causes and circumstances of death (R.S.Q., chapter R-0.2)

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

Tobacco Act (R.S.Q., chapter T-0.01)

Act to amend various legislative provisions concerning specialized medical centres and medical imaging laboratories (2009, chapter 29)

Regulation amended:

Regulation respecting the conditions for obtaining a certificate of compliance for a residence for the elderly (R.R.Q., chapter S-4.2, r. 5)

Explanatory notes

This Act amends various provisions concerning health and social services mainly with respect to private seniors' residences.

(Cont'd on next page)

Explanatory notes (Cont'd)

A private seniors' residence is given a new definition in the Act respecting health services and social services and new operating rules for such a residence are introduced, including the obligation to hold a temporary certificate of compliance to begin operating one. The provisions relating to maintaining or renewing a certificate of compliance are amended.

Health and social services agencies are granted the power to evacuate and relocate persons lodged in a private seniors' residence in certain circumstances and following a specific procedure. Rules are set governing leases when a residence is evacuated or when the operator of a residence wishes to cease activities.

Moreover, specific amendments are made to the duration of laboratory permits and the name of certain health and social services institutions.



Chapter 27

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING HEALTH AND SOCIAL SERVICES IN ORDER, IN PARTICULAR, TO TIGHTEN UP THE CERTIFICATION PROCESS FOR PRIVATE SENIORS' RESIDENCES

[Assented to 30 November 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING MEDICAL LABORATORIES, ORGAN AND TISSUE CONSERVATION AND THE DISPOSAL OF HUMAN BODIES

1. Section 37 of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies (R.S.Q., chapter L-0.2) is amended by adding the following paragraph at the end:

“However, a medical imaging laboratory permit is granted for a period of 24 months. It is renewed for the same period if its holder fulfills the conditions prescribed under the first paragraph. The same applies to any other laboratory permit determined by government regulation.”

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

2. Section 84 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is amended

(1) by replacing “, psychosocial or family difficulties, alcoholism or other problems of addiction” in the first paragraph by “or psychosocial or family difficulties, or because of an alcohol, gambling or drug addiction or any other addiction”;

(2) by replacing “suffering from and, mainly on referral, persons suffering from alcoholism or other problems of addiction” in the second paragraph by “with an impairment and, mainly on referral, persons with an addiction”.

3. Section 86 of the Act is amended by replacing paragraph 3 by the following paragraph:

“(3) rehabilitation centres for persons with an addiction;”.

4. The Act is amended by inserting the following section after section 87:

“**87.1.** Only an institution that operates both a child and youth protection centre and a rehabilitation centre for young persons with adjustment problems

or a rehabilitation centre for mothers with adjustment problems, to the exclusion of all other missions, may use "youth centre" in its name."

5. Section 124 of the Act is amended by replacing "who suffer from alcoholism or other problems of addiction" by "with an addiction".

6. Section 338 of the Act is replaced by the following section:

"338. Every community organization or provincial group that receives a subsidy in one of the cases described in section 336 or 337 must, within three months after the end of its fiscal year, send its activity report and its financial report to the authority from which it received the subsidy."

7. Section 346.0.1 of the Act is amended

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

"346.0.1. Each agency must, for the purpose of identifying the private seniors' residences in its region, establish and maintain a register of those residences.";

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

"For the purposes of this Act, a private seniors' residence is all or part of a congregate residential facility occupied or designed to be occupied mainly by persons 65 years of age or over; in addition to leasing rooms or apartments, the operator of the residence offers various services included in at least two of the following categories of services, defined by regulation: meal services, personal assistance services, nursing care services, domestic help services, security services or recreation services. The cost of those services may be included in the rent or paid in another manner.";

(3) by replacing the first sentence of the third paragraph by the following sentence: "Each agency collects the following information to establish the register and keep it up to date: the name and address of the operator, the number of the certificate of compliance issued to the operator under this subdivision, or the number of the operator's temporary certificate of compliance if the operator does not hold a certificate of compliance, the period of validity of the certificate concerned, the name and address of the person in charge of the residence if that person is not the operator, the address and physical description of the residence, certain information concerning the building, the municipal permits the operator holds and any other permit required to carry on the operator's activities, certain characteristics of the residence, the services offered by the operator of the residence, the facilities available and, if applicable, the category of private seniors' residence to which the residence belongs.";

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

“The Government may, by regulation, define the categories of services listed in the second paragraph, specify the information that must be collected and kept up to date by an agency under the third paragraph, prescribe any other information to be collected and kept up to date and determine whether it is public information. It may also provide for categories of private seniors' residences including at least one category of residences offering services for independent elderly persons and one category of residences offering services for semi-independent elderly persons.

For the purposes of the second paragraph,

(1) services offered indirectly by the operator of a private seniors' residence, in particular through a legal person or a partnership controlled by or that controls the operator or through another resource with which the operator has entered into an agreement for that purpose, are considered to be offered by the operator;

(2) a facility operated by an institution or a building, a part of a building or a dwelling offering the services of an intermediate resource or a family-type resource, which remains subject to the other provisions applicable to it under this Act, is not a private seniors' residence.”

8. Sections 346.0.2 to 346.0.5 of the Act are replaced by the following sections:

“346.0.2. No person may begin operating a private seniors' residence without having obtained a temporary certificate of compliance from the agency for the region where the residence will be situated.

“346.0.3. To obtain a temporary certificate of compliance, a person must apply in writing to the agency using the form provided by the agency.

The agency shall issue a temporary certificate of compliance if, in addition to providing the information required under the third and fourth paragraphs of section 346.0.1, the person possesses the qualifications, fulfills the conditions and provides the documents and other information prescribed by government regulation.

However, the agency must refuse to issue a temporary certificate of compliance to an applicant if the applicant or, if applicable, one of the directors or officers of the applicant is charged with or convicted of an indictable or other offence related to the abilities and conduct required to operate a private seniors' residence, unless, in the case of a conviction, a pardon has been obtained.

“346.0.4. From the beginning of the period of validity of the temporary certificate of compliance, the operator of a private seniors' residence is subject to this subdivision and the regulations.

Not later than one year after the beginning of the period referred to in the first paragraph, the operator must obtain from the agency a certificate of compliance attesting that the operator meets the health and social criteria prescribed under paragraph 2 of section 346.0.6.

“346.0.4.1. The agency shall begin the certification process at the very beginning of the period of validity of the temporary certificate of compliance.

For the purpose of carrying out the verifications required by that process, the agency may enter into an agreement with a body recognized by the Minister.

Such an agreement sets out the conditions for the verifications.

“346.0.4.2. At the end of the one-year period specified in section 346.0.4, an agency must refuse to issue a certificate of compliance if the operator of a private seniors' residence does not meet the health and social criteria prescribed under paragraph 2 of section 346.0.6.

An agency may also refuse to issue a certificate for any of the reasons listed in section 346.0.11.

In exceptional circumstances, an agency may extend the one-year period referred to in the first paragraph, in particular if the failure to meet a health and social criterion is attributable to a cause beyond the operator's control. The agency may attach conditions to the extension.

“346.0.4.3. Both the certificate of compliance and the temporary certificate of compliance must state the name of the operator of the private seniors' residence, the address of the residence, the category to which the residence belongs and the period of validity of the certificate concerned.

“346.0.5. The operator of a private seniors' residence who holds a certificate of compliance or a temporary certificate of compliance must publicly display its certificate in the residence at all times.

“346.0.5.1. On 1 April each year, the operator of a private seniors' residence must file a return with the agency of the region concerned containing the information required under the third and fourth paragraphs of section 346.0.1.

“346.0.5.2. Before directing an elderly person to a private seniors' residence or proposing such a residence, an institution must ensure that the operator of the residence holds a certificate of compliance or a temporary certificate of compliance.”

9. Section 346.0.6 of the Act is amended

(1) by replacing the introductory clause of the first paragraph by:

“346.0.6. In addition to the other regulatory powers conferred on it by this subdivision, the Government may prescribe, by regulation,”;

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

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

“(1.1) the qualifications an applicant for a temporary certificate of compliance must possess, the conditions the applicant must fulfill and the information and documents the applicant must provide, in particular to enable the agency to verify compliance with the third paragraph of section 346.0.3;

“(1.2) the information and documents the operator of a private seniors' residence must provide to the agency for the purposes of the certificate renewal process, including the information and documents it must provide to enable the agency to verify compliance with paragraph 4 of section 346.0.11;”;

(4) by replacing subparagraph 2.1 of the first paragraph by the following subparagraph:

“(2.1) the conditions that staff members and volunteers of a private seniors' residence and any other person working in such a residence must fulfill, depending on their duties, in particular conditions relating to training and security, including conditions relating to judicial records, and the information and documents those persons must provide to the operator of the residence to enable the operator to verify whether those conditions have been fulfilled;”;

(5) by replacing subparagraph 3 of the first paragraph by the following subparagraphs:

“(3) the cases, conditions and circumstances in which this subdivision, one of its provisions or a regulatory provision does not apply to an operator of a private seniors' residence;

“(3.1) the tools and procedures to be used to assess the autonomy of the elderly persons who reside or wish to reside in a private seniors' residence;

“(3.2) the obligation of an operator of a private seniors' residence that has more rooms and apartments than the number determined by regulation to establish a residence life committee, and the functions and composition of that committee;”;

(6) by replacing “a certificate of compliance” in subparagraph 4 of the first paragraph by “, if applicable, a certificate of compliance or a temporary certificate of compliance”;

(7) by replacing the second paragraph by the following subparagraphs:

“(6) any other standard applicable to the operation of a private seniors' residence; and

“(7) the provisions of a regulation under this section whose violation constitutes an offence.”

10. Section 346.0.7 of the Act is replaced by the following section:

“346.0.7. The Government must include in the health and social criteria determined under paragraph 2 of section 346.0.6 the minimum number of persons required to be present at all times in a private seniors' residence to ensure proper supervision, taking into account, as applicable, the category of the residence.

However, if an agency considers that, due to the physical layout of a private seniors' residence or the type of clientele residing there, the minimum number of persons determined under paragraph 2 of section 346.0.6 does not ensure proper supervision, it may increase the minimum number of persons required to be present at all times in that residence.”

11. Section 346.0.8 of the Act is amended by replacing “whose operator holds a certificate of compliance in order to ascertain the extent to which that operator meets the conditions set out in section 346.0.4, has taken the corrective measures described in paragraph 2 of section 346.0.12 and avoids any practice or situation” by “in order to ascertain whether this subdivision and the regulations are being complied with, and whether the operator of the residence is avoiding practices or situations”.

12. Section 346.0.9 of the Act is amended

(1) by replacing “a certificate of compliance” in subparagraph 1 of the second paragraph by “a certificate of compliance or a temporary certificate of compliance and any other place, except a room or apartment, where the person has reason to believe that activities for which a certificate or a temporary certificate is required under this Act are carried on”;

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

“(2) to demand any information or documents relating to the administration of this Act for the purpose of inspecting or copying them.”

13. Sections 346.0.10 to 346.0.12 of the Act are replaced by the following sections:

“346.0.10. Subject to the third paragraph of section 346.0.4.2, a temporary certificate of compliance is valid for up to one year. It may not be renewed.

A certificate of compliance is valid for three years. It may be renewed for the same period.

Six months before the expiry date of a certificate of compliance, an agency must initiate the renewal process for the certificate with the certificate holder.

“346.0.11. The agency may revoke a temporary certificate of compliance or revoke or refuse to issue or renew a certificate of compliance if the holder

(1) no longer fulfills the conditions prescribed for the issue of a temporary certificate of compliance;

(2) fails to take the corrective measures ordered by the agency within the prescribed period, in particular further to recommendations formulated during the complaint examination process;

(3) fails to comply with a provision of this subdivision or the regulations, a condition imposed under the third paragraph of section 346.0.4.2 or a decision under the second paragraph of section 346.0.7;

(4) during the period of validity of the certificate, is charged with or convicted of an indictable or other offence related to the abilities and conduct required to operate a residence of the same category, or has a director or officer who is charged with or convicted of such an offence; or

(5) engages in practices or tolerates a situation that could pose a threat to the health or safety of the persons to whom the operator provides services.

“346.0.12. When an agency revokes a temporary certificate of compliance or revokes or refuses to issue or renew a certificate of compliance, it may prescribe the conditions that must be complied with by the operator of the private seniors' residence concerned until the cessation of the activities of the residence. In such a case, it must prescribe a maximum period for terminating the activities of the residence.

Those conditions may include

(1) despite any inconsistent provision, the obligation to allow any person designated by the agency to enter the residence, including the rooms or apartments, at any time;

(2) the obligation to inform the agency in advance of the relocation of any resident, providing the resident's name, the name of the person acting on the resident's behalf, if any, and the address of the resident's new residence;

(3) any other measure prescribed to ensure the welfare of every resident during that period.

The certificate ceases to have effect at the end of the period provided for in the first paragraph.

The costs, fees and expenses incurred by the agency to implement those conditions may be claimed from the operator of the private seniors' residence.”

14. Section 346.0.13 of the Act is amended by replacing “Before refusing to issue a certificate of compliance, or suspending, revoking or refusing to renew such a certificate” by “Before refusing to issue a certificate of compliance or a temporary certificate of compliance, or revoking or, if applicable, refusing to renew such a certificate”.

15. Section 346.0.14 of the Act is amended

(1) by replacing “suspending, revoking or refusing to renew a certificate of compliance” in the first paragraph by “revoking or refusing to renew, if applicable, a certificate of compliance or a temporary certificate of compliance”;

(2) by replacing “suspend, revoke or refuse to renew the certificate of compliance” in the second paragraph by “revoke or, if applicable, refuse to renew the certificate”.

16. Section 346.0.15 of the Act is amended by replacing “of a certificate of compliance” by “of a certificate of compliance or a temporary certificate of compliance”.

17. Section 346.0.16 of the Act is amended by replacing “for a certificate of compliance has been rejected, or the holder of a certificate of compliance whose certificate has been suspended or revoked or for which renewal has been refused” by “for a certificate of compliance or a temporary certificate of compliance has been rejected, or the holder of a certificate whose certificate has been revoked or for which renewal has been refused, if applicable,”.

18. The Act is amended by inserting the following sections after section 346.0.17:

“346.0.17.1. The operator of a private seniors' residence who wishes to cease activities, even with respect to only a part of the residence, must give at least six months' prior notice of that intention to the agency concerned.

The prior notice must state the date on which the operator plans to cease activities and the contact information of the residents concerned and of any persons acting on their behalf.

Failure by the operator to give the agency concerned prior notice, in accordance with this section, of the intention to cease activities renders without effect all notices that, under the rules set out in the Civil Code respecting the

lease of a dwelling, must be given to lessees prior to ceasing the activities of the private seniors' residence.

“346.0.17.2. In the case of the alienation of a congregate residential facility in which a private seniors' residence is operated or in the case of the extinction of the title of the lessor of that facility, section 346.0.17.1 also applies, with the necessary modifications, to the new lessor, who, with respect to the lessees of that residence, has the rights and obligations arising from their leases if the former operator of the residence did not give the agency concerned a prior notice of intention in accordance with that section before the alienation of the facility or the extinction of the lessor's title.”

19. Section 346.0.18 of the Act is amended by replacing “If the certificate of compliance of a certificate holder has been suspended or revoked or has not been renewed, the agency” by “When an agency revokes the temporary certificate of compliance or revokes or refuses to issue or renew the certificate of compliance of a certificate holder, it”.

20. Section 346.0.19 of the Act is amended

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

“346.0.19. The operator of a private seniors' residence who wishes to cease activities, whose temporary certificate has been revoked, who has been denied a certificate of compliance or whose certificate of compliance has been revoked or has not been renewed must return the certificate to the issuing agency.”;

(2) by replacing “of any refusal to issue or renew a certificate or of any suspension or revocation of a certificate” in the second paragraph by “of any revocation of a temporary certificate or any revocation or refusal to issue or renew a certificate of compliance”.

21. Section 346.0.20 of the Act is amended

(1) by inserting “or a temporary certificate of compliance” after “certificate of compliance”;

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

“The Government must, by regulation, identify which of the requirements referred to in the second paragraph of section 346.0.3 must be fulfilled in order for the agency to authorize the transfer requested. The third paragraph of that section also applies to a transfer request, with the necessary modifications.”

22. The Act is amended by inserting the following sections after section 346.0.20:

“346.0.20.1. No person may operate a congregate residential facility under a name that includes “private seniors’ residence” or any other word specified by government regulation, or otherwise purport, in any way, to be authorized to operate such a residence if the person does not hold a certificate of compliance or a temporary certificate of compliance.

“346.0.20.2. In addition to the powers provided for in section 346.0.11, an agency may evacuate and relocate the residents of a private seniors’ residence if the agency has reasonable grounds to believe that the operator of the residence is tolerating a situation or engaging in practices, including acts of negligence or violence, that present a danger to the health or safety of those persons.

Before proceeding, the agency must serve an evacuation order in writing on the operator, setting out the reasons for the evacuation, and allow the operator to submit observations within a period determined by the agency. It must also take the necessary means to inform the persons concerned and, to that end, it may require the operator to provide the contact information of the residents and, if applicable, of the persons acting on their behalf. If the danger is imminent, the reasons for the evacuation may first be transmitted verbally, and then in writing once the evacuation has been completed.

Once the evacuation order has been served, any person designated by the agency may enter the residence, including the rooms or apartments at any time, until the evacuation has been completed.

If the situation calls for the evacuation of all the residents, the holder’s certificate of compliance or temporary certificate of compliance ceases to have effect on the issue of the evacuation order and until the holder demonstrates to the satisfaction of the agency that the situation or practices described in the first paragraph have been remedied, unless the agency revokes the certificate under section 346.0.11.

The costs, fees and expenses incurred by the agency for the evacuation and relocation procedure may be claimed from the operator of the private seniors’ residence.

The first, second, third and fifth paragraphs also apply to a congregate residential facility where a private seniors’ residence is operated without a certificate.

“346.0.20.3. A resident evacuated under section 346.0.20.2 is exempted from paying rent for the evacuation period. Unless the agency revokes the temporary certificate of compliance or the certificate of compliance under section 346.0.11, as soon as the situation necessitating the evacuation and relocation is remedied to the satisfaction of the agency, the operator is required to notify the evacuated resident, if the resident informed the operator of the resident’s new address. The resident is then required to notify the operator within 10 days as to whether or not the resident intends to move back into the room or apartment. If the resident refuses to move back into the room or

apartment or did not inform the operator of the resident's new address or the resident's intention to move back into the room or apartment, the lease is resiliated by operation of law. The resident retains all other remedies under the lease against the operator, including the right to claim damages.

“346.0.20.4. Any resident bound by a lease of a dwelling to the operator of a private seniors' residence in respect of which the agency has revoked the temporary certificate of compliance or revoked or refused to issue or renew a certificate of compliance may, with at least 15 days' prior notice, resiliate the lease. The notice must state the date on which the resident plans to leave the room or apartment. The lease is resiliated by operation of law as of that date. The notice must be sent not later than 60 days after the activities of the residence cease.

A resident of a private seniors' residence referred to in the first paragraph also has the remedies provided for in article 1863 of the Civil Code against the operator.

An operator of a private seniors' residence may not claim compensation from a resident on the grounds of the resiliation of a lease under this section or section 346.0.20.3.

“346.0.20.5. The Minister must enter into a framework agreement with the Minister of Public Security to establish the procedures that Québec police forces will be called upon to follow in order to verify, for an agency or the operator of a private seniors' residence, compliance with the third paragraph of section 346.0.3 and paragraph 4 of section 346.0.11 and the security conditions prescribed by regulation.”

23. Section 346.0.21 of the Act is amended by adding the following paragraph at the end:

“For the purposes of section 346.0.20.1, the Government may specify, by regulation, the words that can only be used in the name of a resource offering lodging determined under the first paragraph.”

24. Section 438 of the Act is amended by inserting ““youth centre”,” after “containing the words”.

25. Section 489 of the Act is amended by striking out “or a certificate of compliance” in the first paragraph.

26. The Act is amended by inserting the following section after section 489.1:

“489.1.1. A person authorized in writing by the Minister or an agency to carry out an inspection under this Act may not be prosecuted for an omission or an act done in good faith in the performance of the duties of office.”

27. Section 505 of the Act is amended by inserting the following paragraph after paragraph 24:

“(24.1) prescribe the content of a form to be filled out following the death of a user that occurred in a facility operated by an institution or in a building or a dwelling where the services of an intermediate resource or a family-type resource are offered, or following the death of a resident of a private seniors' residence and specify who is authorized to sign such a form and in what cases and circumstances and on what conditions the form must be forwarded to the coroner;”.

28. Section 531.1 of the Act is amended

(1) by replacing “without holding a certificate of compliance issued under this Act or who purports to hold such a certificate while not holding one” in the first paragraph by “without holding a certificate of compliance or a temporary certificate of compliance or who contravenes any of the provisions of section 346.0.20.1 or a regulation under that section”;

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

“Every person who contravenes the first paragraph is liable, for each day the offence continues, to a fine of \$300 to \$1,200 in the case of a natural person, or \$1,200 to \$4,800 in the case of a legal person. For a subsequent offence, the amounts are doubled.”

29. The Act is amended by adding the following sections after section 531.1:

“531.1.1. Every person who contravenes section 346.0.5.1 or a provision determined by a regulation made under paragraph 7 of section 346.0.6 commits an offence and is liable to a fine of \$300 to \$1,200 in the case of a natural person or \$600 to \$2,400 in the case of a legal person. For a subsequent offence, the amounts are doubled.

“531.1.2. An operator of a private seniors' residence who fails to fulfill a condition prescribed by an agency under section 346.0.12 commits an offence and is liable, for each day the offence continues, to a fine of \$600 to \$2,400 in the case of a natural person, or \$2,400 to \$9,600 in the case of a legal person.

“531.1.3. An operator of a private seniors' residence or a new lessor referred to in section 346.0.17.2 who contravenes section 346.0.17.1 commits an offence and is liable to a fine of \$600 to \$2,400 in the case of a natural person or \$2,400 to \$9,600 in the case of a legal person.”

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS
CONCERNING SPECIALIZED MEDICAL CENTRES AND MEDICAL
IMAGING LABORATORIES

30. Section 34 of the Act to amend various legislative provisions concerning specialized medical centres and medical imaging laboratories (2009, chapter 29) is amended by replacing “30 September 2009” in subparagraph 1 of the first paragraph by “31 March 2010”.

CONSEQUENTIAL PROVISIONS

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

31. Section 118.1 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1) is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph, “private seniors’ residence” has the meaning assigned to it by the second paragraph of section 346.0.1 of the Act respecting health services and social services (chapter S-4.2).”

BUILDING ACT

32. Section 29 of the Building Act (R.S.Q., chapter B-1.1) is amended by replacing the second paragraph by the following paragraphs:

“However, despite the first paragraph, this chapter does apply to a private seniors’ residence within the meaning of section 346.0.1 of the Act respecting health services and social services (chapter S-4.2).

This chapter also applies to electrical installations, installations intended to use gas, and petroleum equipment installations located in buildings excluded by subparagraphs 2 and 3 of the first paragraph.”

ACT RESPECTING ADMINISTRATIVE JUSTICE

33. Section 119 of the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by replacing “of an application for or the suspension, revocation or non-renewal of a certificate of compliance” in paragraph 5.2 by “to issue a certificate of compliance or a temporary certificate of compliance or to the revocation or, if applicable, the non-renewal of such a certificate.”

34. Section 3 of Schedule I to the Act is amended by inserting “or a temporary certificate of compliance” after “certificate of compliance” in paragraph 12.1.

ACT RESPECTING THE DETERMINATION OF THE CAUSES AND CIRCUMSTANCES OF DEATH

35. Section 34 of the Act respecting the determination of the causes and circumstances of death (R.S.Q., chapter R-0.2) is amended by inserting “as a result of negligence or” after “occurred”.

36. Section 36 of the Act is amended by inserting “as a result of negligence or” after “occurred”.

37. Section 43 of the Act is amended by inserting “as a result of negligence or” after “occurred” in the first paragraph.

OTHER AMENDMENTS

38. “Residence for the elderly” is replaced wherever it appears by “private seniors’ residence”, with the necessary grammatical modifications, in the following provisions:

(1) section 120.0.1 of the Act respecting land use planning and development (R.S.Q., chapter A-19.1);

(2) sections 134.1, 175, 178 and 631 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2);

(3) section 58.5.1 of the Act respecting school elections (R.S.Q., chapter E-2.3);

(4) sections 135.1, 180, 305 and 551 of the Election Act (R.S.Q., chapter E-3.3);

(5) section 60, the provisions of subdivision 2.1 of Division II of Title I of Part III that are not amended by this Act, and sections 530.8 and 531.1 of the Act respecting health services and social services (R.S.Q., chapter S-4.2);

(6) section 2 of the Tobacco Act (R.S.Q., chapter T-0.01); and

(7) sections 1, 3, 17 and 26 and the title of the Regulation respecting the conditions for obtaining a certificate of compliance for a residence for the elderly (R.R.Q., chapter S-4.2, r. 5).

TRANSITIONAL AND FINAL PROVISIONS

39. In order to spread out the analysis of permit renewal applications under the second paragraph of section 37 of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies (R.S.Q., chapter L-0.2), enacted by section 1, the Minister may, on the first renewal of such a permit after 30 November 2011 or, as the case may be, after the coming into force of a regulation made under that paragraph, renew the permit for

12 months or more but not for more than 24 months. To that end, the Minister may also extend the period of validity of such a permit in force on that date for a period of less than 12 months.

Until a regulation is made under the second paragraph of section 37 of that Act, a permit for a laboratory included in the specific diagnostic radiology laboratory class operating in the field of medicine, provided for in the Regulation respecting the application of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies (R.R.Q., chapter L-0.2, r. 1), is considered to be subject to the second paragraph of that section 37.

Until the required amendments are made to the Regulation respecting the application of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies,

(1) the annual fees set out in the second paragraph of section 107 of that regulation for the issue or renewal of a laboratory permit are adjusted in proportion to the number of months for which a permit referred to in the first paragraph is renewed or extended; and

(2) despite section 106 of that regulation, any application for the renewal of such a permit must be filed three months before the permit expires.

40. A legal person or any other body that, on 12 May 2011, is carrying on its activities under a name containing the words “youth centre” may continue to exercise its activities under that name until it changes the name. From that date, the legal person or body is subject to section 87.1 of the Act respecting health services and social services (R.S.Q., chapter S-4.2), enacted by section 4, and section 438 of that Act, as amended by section 24.

41. In order to spread out the analysis of certificate of compliance renewal applications under the Act respecting health services and social services, the period of validity of any certificate of compliance that expires in 2011 and whose registration number in the register of private seniors' residence is an uneven number is increased to four years the first time the certificate is renewed following the expiry date. The period of validity of any certificate first issued in 2012 is also increased to four years regardless of its registration number.

The period of validity of a certificate referred to in the first paragraph is three years for any subsequent renewal.

42. The operator of a private seniors' residence who, on (*insert the date of coming into force of this section*), does not hold a certificate of compliance must file an application for a temporary certificate of compliance with the agency of its region not later than (*insert the date that is one month after the coming into force of this section*) and obtain such a certificate from that agency within three months after filing the application. If the operator fails to obtain a temporary certificate, section 346.0.12 of the Act respecting health services

and social services (R.S.Q., chapter S-4.2) applies, with the necessary modifications.

The same applies to the operator of a drug addiction and pathological gambling resource offering lodging, referred to in the Regulation respecting the certification of drug addiction or pathological gambling resources, enacted by Order in Council 569-2010 (2010, G.O. 2, 1944), except a resource referred to in section 15 or 16 of chapter 46 of the statutes of 2009, in which case those sections remain applicable to the operator. However, an operator of a resource referred to in either of those sections must obtain a certificate in accordance with the Act respecting health services and social services not later than 1 July 2012, failing which section 346.0.12 of that Act applies, with the necessary modifications.

43. Despite section 42, an operator of a private seniors' residence who, having begun the certification process before 30 November 2011, does not hold a certificate of compliance on that date must obtain such a certificate not later than one year after that date; if the operator fails to obtain the certificate within that time, section 346.0.12 of the Act respecting health services and social services, enacted by section 13, applies, with the necessary modifications.

44. Until the coming into force of section 346.0.12 of the Act respecting health services and social services, enacted by section 13, when an agency revokes or refuses to issue or renew a certificate of compliance, it may prescribe the conditions that the operator of the private seniors' residence concerned must comply with until the cessation of the activities of the residence. In such a case, the agency must prescribe the maximum period for terminating the activities of the residence.

Those conditions may include

(1) despite any inconsistent provision, the obligation to allow any person designated by the agency to enter the residence, including the rooms or apartments, at any time;

(2) the obligation to inform the agency in advance of the relocation of any resident, providing the resident's name, the name of the person acting on the resident's behalf, if any, and the address of the resident's new residence;

(3) any other measure prescribed to ensure the welfare of every resident during that period.

The certificate ceases to have effect at the end of the period provided for in the first paragraph.

The costs, fees and expenses incurred by the agency to implement those conditions may be claimed from the operator of the private seniors' residence.

45. Until the coming into force of paragraph 1 of section 7, a congregate residential facility where rooms or apartments intended for elderly persons are offered for rent and where security, housekeeping assistance and social activity assistance services are limited to either recreation services, meal services or security services is not considered a private seniors' residence within the meaning of section 346.0.1 of the Act respecting health services and social services, as it reads on 30 November 2011.

46. Until the coming into force of the regulation referred to in subparagraph 7 of the first paragraph of section 346.0.6, enacted by section 9, the operator of a private seniors' residence who contravenes any provision of the Regulation respecting the conditions for obtaining a certificate of compliance for a residence for the elderly (R.R.Q., chapter S-4.2, r. 5) commits an offence and is liable to a fine of \$300 to \$1,200. For a subsequent offence, the amounts are doubled.

47. With the exception of sections 1 to 6 and 18, sections 346.0.20.1 to 346.0.20.4, enacted by section 22, except with respect to temporary certificates of compliance, sections 24, 26, 30 to 32, 35 to 41 and 43 to 46, and section 531.1.3, enacted by section 29, which come into force on 30 November 2011, the provisions of this Act come into force on 30 November 2012, unless the Government sets an earlier date or dates for their coming into force.

2011, chapter 28

AN ACT TO AMEND THE ACT RESPECTING THE MARKETING OF AGRICULTURAL, FOOD AND FISH PRODUCTS

Bill 21

Introduced by Mr. Pierre Corbeil, Minister of Agriculture, Fisheries and Food

Introduced 2 June 2011

Passed in principle 26 October 2011

Passed 24 November 2011

Assented to 30 November 2011

Coming into force: 30 November 2011

Legislation amended:

Act respecting the marketing of agricultural, food and fish products (R.S.Q., chapter M-35.1)

Explanatory notes

This Act empowers the Régie des marchés agricoles et alimentaires du Québec to decide on the payability of a sum of money under a joint plan, a marketing board by-law, a marketing agreement or an arbitration award in lieu of an agreement, and to order its payment.

It also empowers the Régie to provide, in arbitration awards the Régie makes in lieu of homologated marketing agreements, for the payment of penalties by any party bound by such an award that does not comply with the obligations it contains. It also sets out the manner of determining the penalties.

Lastly, it validates clauses providing for the payment of liquidated damages and other penalties included in arbitration awards that are in lieu of homologated agreements, and validates orders of the Régie on the payability of a sum of money that order its payment.



Chapter 28

AN ACT TO AMEND THE ACT RESPECTING THE MARKETING OF AGRICULTURAL, FOOD AND FISH PRODUCTS

[Assented to 30 November 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 35 of the Act respecting the marketing of agricultural, food and fish products (R.S.Q., chapter M-35.1) is amended

(1) by adding the following sentence at the end: “The Régie may then exercise the powers set out in the second paragraph of section 117.”;

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

“The decision of the Régie is an arbitration award that is in lieu of and has the same effects as a homologated marketing agreement.”

2. Section 43 of the Act is amended

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

“The Régie may also decide on the payability of a sum of money under a plan, a by-law, a homologated agreement, an arbitration award in lieu of an agreement or a decision in lieu of an arbitration award, and order its payment.”;

(2) by replacing “the first paragraph” in the second paragraph by “the first and second paragraphs”.

3. Section 117 of the Act is amended by adding the following paragraph at the end:

“When the Régie makes an arbitration award, it may, at the request of one of the interested parties, include a penalty payable by any party bound by the award who does not comply with the obligations it contains and provide that the penalty be used for specific purposes. It may also require the payment of annual interest at the rate it sets. The Régie bases the penalty on, in particular, the volume, mass, quantity or value of the product marketed, or the area under cultivation or operation.”

4. Section 118 of the Act is amended by adding the following sentence at the end of the first paragraph: “The Régie may then, at the request of one of the interested parties, exercise the powers set out in section 117.”

5. Clauses providing for the payment of liquidated damages or other penalties included in arbitration awards that are in lieu of homologated agreements or in decisions that are in lieu of arbitration awards are hereby validated, to the extent that they were ordered by the Régie des marchés agricoles et alimentaires du Québec in the absence of enabling legislation.

6. Orders of the Régie des marchés agricoles et alimentaires du Québec on the payability of a sum of money under a plan, a by-law, a homologated agreement, an arbitration award in lieu of an agreement or a decision in lieu of an arbitration award and ordering its payment are hereby validated, to the extent that they were made in the absence of enabling legislation.

The first paragraph does not apply to cases pending on 23 December 2010.

7. This Act comes into force on 30 November 2011.

2011, chapter 29

AN ACT TO AMEND THE CIVIL CODE AS REGARDS THE RESILIATION OF A DWELLING LEASE IN CERTAIN CASES

Bill 22

Introduced by Madam Marguerite Blais, Minister responsible for Seniors

Introduced 3 June 2011

Passed in principle 15 November 2011

Passed 29 November 2011

Assented to 30 November 2011

Coming into force: 30 November 2011

Legislation amended:

Civil Code of Québec

Explanatory notes

This Act amends certain provisions of the Civil Code as regards the cancellation (resiliation) of a dwelling lease.

The Act provides that in a number of cases, a lease may be cancelled before the cancellation notice period expires not only if the parties so agree, as the current provisions provide, but also when the dwelling has been vacated by the lessee and is re-leased by the lessor during that period. This is to apply in cases where the lessee is allocated a dwelling in low-rental housing or, by reason of a decision of the court, is relocated in an equivalent dwelling corresponding to his or her needs, and where the lessee can no longer occupy the dwelling because of a handicap. This is also to apply where the lessee is an elderly person who has been permanently admitted to a residential and long-term care centre, a facility operated by an intermediary resource, a private seniors' residence where the nursing care and personal assistance services required by his or her state of health are provided, or to any other lodging facility, regardless of its name, where such care and services are provided.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act also amends the provisions governing the cancellation of a lease in cases where the lessee's safety, or the safety of a child living with the lessee, is threatened by reason of the spouse's violent behaviour or a sexual aggression. The current applicable provisions already provide that the cancellation takes effect if the dwelling is re-leased by the lessor during the cancellation notice period. However, the Act further specifies that, in such a case as well, the cancellation of the lease cannot take effect before the dwelling has been vacated by the lessee.

Furthermore, the Act provides that if a lessee dies while living alone in a dwelling, the cancellation of the lease takes effect before the cancellation notice period expires if the parties so agree or as soon as the dwelling is re-leased by the lessor during the cancellation notice period.

The notice period for all the preceding lease cancellation situations is reduced from three to two months.

Lastly, under new provisions introduced by the Act, if part of the rent covered the cost of services of a personal nature provided to the lessee or to a child of the lessee who lived with the lessee, the lessor, on cancellation of the lease, will only be entitled to claim that part of the rent that relates to the services which were actually provided before the lessee vacated the dwelling or died.



Chapter 29

AN ACT TO AMEND THE CIVIL CODE AS REGARDS THE RESILIATION OF A DWELLING LEASE IN CERTAIN CASES

[Assented to 30 November 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Article 1892 of the Civil Code of Québec is amended by adding the following at the end of the second paragraph: “, and to services of a personal nature provided by the lessor to the lessee”.

2. The Code is amended by inserting the following article after article 1892:

“**1892.1.** The services listed in the form reproduced in Schedule 6 to the Regulation respecting mandatory lease forms and the particulars of a notice to a new lessee (R.R.Q., chapter R-8.1, r. 3) are services of a personal nature provided to the lessee.”

3. The Code is amended by inserting the following article after article 1895:

“**1895.1.** If the lease includes services of a personal nature to be provided to the lessee, the lessor must specify, in the relevant schedule to the mandatory form, the part of the rent that relates to the cost of each of those services.”

4. Article 1938 of the Code is amended by adding the following sentences at the end of the second paragraph: “In all cases, if part of the rent covers services of a personal nature provided to the lessee, the person living with the lessee at the time of the lessee’s death, the liquidator of the succession or the heir is only required to pay that part of the rent that relates to the services which were provided during the lifetime of the lessee. The same applies to the cost of such services if they are provided by the lessor under a contract separate from the lease.”

5. Article 1939 of the Code is replaced by the following article:

“**1939.** If no one is living with the lessee at the time of his or her death, the liquidator of the succession or, if there is no liquidator, an heir may resiliate the lease by giving the lessor two months’ notice within six months after the death. The resiliation takes effect before the two-month period expires if the liquidator or the heir and the lessor so agree or when the dwelling is re-leased by the lessor during that same period.

If part of the rent covers the cost of services of a personal nature provided to the lessee, the liquidator or the heir is only required to pay that part of the

rent that relates to the services which were provided during the lifetime of the lessee. The same applies to the cost of such services if they are provided by the lessor under a contract separate from the lease.”

6. Article 1974 of the Code is replaced by the following article:

“**1974.** A lessee may resiliate the current lease if he or she is allocated a dwelling in low-rental housing or, because of a decision of the court, the lessee is relocated in an equivalent dwelling corresponding to his or her needs; the lessee may also resiliate the lease if he or she can no longer occupy the dwelling because of a handicap or, in the case of a senior, if he or she is permanently admitted to a residential and long-term care centre, to a facility operated by an intermediate resource, to a private seniors’ residence where the nursing care and personal assistance services required by his or her state of health are provided, or to any other lodging facility, regardless of its name, where such care and services are provided, whether or not the lessee already resides in such a place at the time of admission.

The resiliation takes effect two months after a notice is sent to the lessor, or one month after the notice is sent if the lease is for an indeterminate term or a term of less than 12 months. However, the resiliation takes effect before the two-month or one-month period expires if the parties so agree or when the dwelling, having been vacated by the lessee, is re-leased by the lessor during that same period. The notice must be sent with an acknowledgement from the authority concerned and, in the case of a senior, with a certificate from an authorized person stating that the conditions requiring admission to the facility have been met.

If part of the rent covers the cost of services of a personal nature provided to the lessee, the lessee is only required to pay that part of the rent that relates to the services which were provided before he or she vacated the dwelling. The same applies to the cost of such services if they are provided by the lessor under a contract separate from the lease.”

7. Article 1974.1 of the Code is amended

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

“The resiliation takes effect two months after a notice is sent to the lessor or one month after the notice is sent if the lease is for an indeterminate term or a term of less than 12 months. However, the resiliation takes effect before the two-month or one-month period expires if the parties so agree or when the dwelling, having been vacated by the lessee, is re-leased by the lessor during that same period.”;

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

“If part of the rent covers the cost of services of a personal nature provided to the lessee or to a child of the lessee who lives with the lessee, the lessee is

only required to pay that part of the rent that relates to the services which were provided before he or she vacated the dwelling. The same applies to the cost of such services if they are provided by the lessor under a contract separate from the lease.”

8. Article 1895.1 of the Civil Code, enacted by section 3, is applicable only to leases renewed or entered into after 30 November 2011.

9. For the purposes of article 1974 of the Civil Code, amended by section 6, nursing care includes care provided within the scope of the professional activities that nurses and nursing assistants are authorized to exercise under an Act or a regulation, and care provided within the scope of such activities by any person authorized to exercise them under an Act or a regulation.

Personal assistance services for the purpose of that section include

(1) assistance with and supervision of eating, personal hygiene, dressing, locomotion, transferring in and out of bed or in and out of a chair or a wheelchair, and using the toilet or a commode chair, including encouragement to carry out such activities;

(2) invasive care involved in assistance with activities of daily living or administering medication; and

(3) distribution of medication.

This section is applicable until a regulation is made under the Act respecting health services and social services (R.S.Q., chapter S-4.2) to define the expressions “nursing care” and “personal assistance services”.

10. This Act comes into force on 30 November 2011.

2011, chapter 30

AN ACT TO ELIMINATE UNION PLACEMENT AND IMPROVE THE OPERATION OF THE CONSTRUCTION INDUSTRY

Bill 33

Introduced by Madam Lise Thériault, Minister of Labour

Introduced 6 October 2011

Passed in principle 3 November 2011

Passed 2 December 2011

Assented to 2 December 2011

Coming into force: 2 December 2011, except

(1) sections 3 to 5, 7, 8 insofar as it concerns the labour-referral service for the construction industry, 25 to 28, 44, 55 to 57 and 62, which come into force on 2 December 2012, unless their coming into force is set by the Government for an earlier date or dates;

(2) sections 8 and 51 insofar as they concern the Compensation Fund for Employees in the Construction Industry and the Training Fund for Employees in the Construction Industry, and sections 79 to 84, which come into force on 1 January 2012;

(3) section 36, which comes into force on 30 April 2013; and

(4) section 48 insofar as it concerns the employee's photo, which comes into force on the date to be set by the Government

Legislation amended:

Labour Code (R.S.Q., chapter C-27)

Act respecting labour relations, vocational training and workforce management in the construction industry

(R.S.Q., chapter R-20)

Anti-Corruption Act (2011, chapter 17)

Explanatory notes

This Act introduces a new referral mechanism to replace union placement of employees in the construction industry, and proposes various measures to improve the operation of the construction industry.

(Cont'd on next page)

Explanatory notes (Cont'd)

Union placement is eliminated, with all labour referrals going through the labour-referral service for the construction industry, administered by the Commission de la construction du Québec. Union associations and employers' associations that wish to refer employees must do so through that service, after obtaining a licence to that effect. It is prohibited and constitutes an offence to force or attempt to force an employer to hire specific employees or a specific number of employees.

The composition of the board of directors of the Commission de la construction du Québec is modified, as well as that of various board committees; they are now to include independent members appointed by the Government. The Committee on employee benefits in the construction industry is established. Funds for the compensation and the training of employees in the construction industry are also established.

The term of collective agreements in the construction industry is increased from three to four years. All representative associations are entitled to take part in negotiations for those collective agreements, and recognized clients may be consulted.

Changes are made to the rules governing polls in order to ensure that employees in the construction industry may exercise free choice.

Employees may file a complaint with the Commission des relations du travail against their union. The Commission may then authorize an employee to change unions if it concludes that the union failed in its duty to represent the employee.

Union and employers' associations must have their financial statements audited, send a copy of them to their members and to the Minister, and send the Minister a declaration to be posted on the website of the Ministère du Travail.

Other measures are introduced to improve the operation of the construction industry, including regulatory powers to determine the application of the law to forest road work and concerning volunteer work in the construction industry, a review mechanism for the activities included in a construction trade and the evaluation every five years of developments in the construction industry.

Lastly, consequential and transitional provisions are introduced, notably to provide for the examination by the competent committee of the National Assembly of the first regulation determining the method of operation of the labour-referral service for the construction industry and the creation of a working committee to draw up recommendations for the Minister of Labour on the standards to include in the regulation and any other matter the Minister submits to it.



Chapter 30

AN ACT TO ELIMINATE UNION PLACEMENT AND IMPROVE THE OPERATION OF THE CONSTRUCTION INDUSTRY

[Assented to 2 December 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 1 of the Act respecting labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20) is amended, in the first paragraph,

(1) by striking out subparagraph *e*;

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

“(i.1) “recognized client”: an enterprise that is the client of an employer, or an association of such enterprises, recognized by the Minister for the purpose of the consultation held under section 42, after consultation with the Minister of Economic Development, Innovation and Export Trade;”.

2. The Act is amended by replacing the heading of Chapter II by the following heading:

“COMMISSION DE LA CONSTRUCTION DU QUÉBEC, COMMITTEE ON VOCATIONAL TRAINING IN THE CONSTRUCTION INDUSTRY AND COMMITTEE ON EMPLOYEE BENEFITS IN THE CONSTRUCTION INDUSTRY”.

3. The Act is amended by replacing “*organization*” in the heading of subdivision 1 of Division I of Chapter II by “*administration*”.

4. Section 3.2 of the Act is amended

(1) by replacing “17” in the first paragraph by “15”;

(2) by replacing subparagraphs 1 to 5 of the second paragraph by the following:

“(1) one member after consultation with the employers’ association;

(2) four members after consultation with the contractors’ associations;

(3) five members after consultation with the representative associations;
and

(4) four independent members, taking into account the expertise and experience profiles approved by the board of directors.

In this Act, “independent member” means a member who 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 Commission.

A member is deemed not to be independent if that member

(1) is in the employ of the Commission or was in such employ in the three years before being appointed;

(2) is in the employ of the Government or a government agency or enterprise within the meaning of sections 4 and 5 of the Auditor General Act (chapter V-5.01);

(3) is or was, in the three years preceding appointment to office, a member, an employee, an officer or a representative of an association listed or described in any of subparagraphs *a* to *c.2* of the first paragraph of section 1 or of an association of employees affiliated with a representative association; or

(4) has an immediate family member who is a senior officer of the Commission.

The Government may adopt a policy on the situations it intends to examine to determine whether a member qualifies as an independent member. It may specify in the policy the meaning it intends to give to the expression “immediate family member”.

An independent member must disclose in writing to the board of directors and to the Minister any situation likely to affect the member’s status.”

5. Section 3.3 of the Act is amended

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

“3.3. The chair is appointed by the Government for not more than five years. The other members of the board of directors are appointed for not more than three years.”;

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

“The terms of the board members are renewable. However, independent members may be reappointed only twice, for a consecutive or non-consecutive term.”

6. Sections 3.10 to 3.12 of the Act are repealed.

7. The Act is amended by inserting the following subdivision before subdivision 2 of Division I of Chapter II:

“§1.1—*Board committees*

3.13. The board of directors must establish a governance and ethics committee and an audit committee.

The board may also establish other committees to examine specific issues or facilitate the smooth operation of the Commission.

3.14. The functions of the governance and ethics committee include

(1) formulating governance rules and a code of ethics for conducting the operations of the Commission;

(2) formulating a code of ethics applicable to the members of the board of directors, the officers appointed by the Commission and the employees of the Commission, subject to a regulation made under sections 3.0.1 and 3.0.2 of the Act respecting the Ministère du Conseil exécutif (chapter M-30);

(3) developing expertise and experience profiles to be used in appointing the independent members of the board; the profiles must include management experience that is relevant to the position;

(4) formulating criteria for evaluating board members other than the chair;

(5) formulating criteria for assessing the performance of the board; and

(6) developing initiation and ongoing training programs for board members.

The committee must conduct the assessment referred to in subparagraph 5 of the first paragraph in accordance with the criteria approved by the board of directors.

3.15. The governance and ethics committee is composed of five members designated from among the members of the board of directors, as follows:

(1) three members from among the independent members of the Commission, one of whom is designated the chair;

(2) one member from among the members of the employers’ association and the contractors’ associations; and

(3) one member from among the members of the representative associations.

“3.16. The functions of the audit committee include

- (1) approving the annual internal audit plan;
- (2) making sure that a plan for the optimal use of the Commission’s resources is put in place, and following up on that plan;
- (3) seeing to it that appropriate and effective internal control mechanisms are put in place;
- (4) making sure that a risk management process is put in place;
- (5) reviewing any activity likely to be detrimental to the Commission’s financial health that is brought to its attention by the internal auditor or an officer;
- (6) examining the financial statements with the Auditor General; and
- (7) recommending the approval of the financial statements by the board of directors.

The audit committee must notify the board of directors in writing on discovering operations or management practices that are unsound or do not comply with the law or the regulations or with the policies of the Commission.

“3.17. The audit committee is composed of four members designated from among the members of the board of directors, as follows:

- (1) two members from among the independent members of the Commission, one of whom is designated the chair;
- (2) one member from among the members of the employers’ association and the contractors’ associations; and
- (3) one member from among the members of the representative associations.

“3.18. Three members, including the chair, are a quorum at meetings of the governance and ethics committee and the audit committee.

In the case of a tie, the chair has a casting vote.”

3. Section 4 of the Act is amended by replacing subparagraphs 8 and 9 of the first paragraph by the following subparagraphs:

“(8) administer the Compensation Fund for Employees in the Construction Industry established by Division I of Chapter VIII.1;

“(9) administer the Training Fund for Employees in the Construction Industry established by Division II of Chapter VIII.1; and

“(10) administer the labour-referral service for the construction industry provided for in section 107.7.”

9. Section 10 of the Act is amended by replacing “Joint Committee on Construction” in the second paragraph by “Committee on employee benefits in the construction industry”.

10. Section 12 of the Act is repealed.

11. Division II of Chapter II of the Act, comprising sections 16 to 18, is repealed.

12. Section 18.3 of the Act is amended by replacing “13” by “12”.

13. Section 18.4 of the Act is amended by replacing the second and third paragraphs by the following paragraphs:

“The employers’ association and the contractors’ associations shall each designate one member, except the corporations listed in subparagraph *c.1* of the first paragraph of section 1, which shall designate a single member for both corporations.

The Minister of Education, Recreation and Sports shall designate one member.

The representative associations shall designate five members.

Each representative association shall designate one member. If the five places to which the representative associations are entitled are not filled in this manner, they are filled by the associations, in turn, in the order of their representativeness, until all the places are filled.”

14. The Act is amended by inserting the following after section 18.14:

“DIVISION III.1

“COMMITTEE ON EMPLOYEE BENEFITS IN THE CONSTRUCTION INDUSTRY

“18.14.1. The Minister shall set up the Committee on employee benefits in the construction industry.

“18.14.2. The function of the Committee on employee benefits in the construction industry is to define the content of the complementary social benefits plans.

“18.14.3. The Committee on employee benefits in the construction industry is composed of 11 members.

“18.14.4. The Committee on employee benefits in the construction industry is chaired by the chair of the Commission or by a person the chair designates from among the personnel of the Commission.

The employers’ association and the sector-based employers’ associations shall each designate one member, except the Association de la construction du Québec, which shall designate two members.

The representative associations shall designate five members.

Each representative association shall designate one member. If the five places to which the representative associations are entitled are not filled in this manner, they are filled by the associations, in turn, in the order of their representativeness, until all the places are filled.

“18.14.5. The Committee on employee benefits in the construction industry may make any by-law to give effect to a clause of a collective agreement intended for the establishment or amendment of a complementary social benefits plan. Only an express clause of the collective agreement can change the amount of the assessments or contributions affected to the complementary social benefits plans, or amend or abolish any express clause of the collective agreement respecting that plan.

The Committee may establish by by-law the procedure for transferring a sum to another plan from the assets of a supplemental pension plan applicable to the construction industry for a group of employees subject until then to a collective agreement made under this Act. It may also establish by by-law the procedure for maintaining a social benefits plan in favour of employees

(1) who are no longer subject to a collective agreement made under this Act;

(2) who are temporarily carrying out work to which this Act does not apply, to the extent that their participation in the plan is not prohibited by a collective agreement or decree applicable to them; or

(3) to whom a collective agreement or a decree is applicable which expressly provides for their participation in the plan.

The by-law shall determine the amount of their assessments and contributions under the plan.

“18.14.6. The Committee on employee benefits in the construction industry may, in accordance with the law, make an agreement with any person or association to allow the reciprocal transfer of all or part of the sums accumulated to the credit of a beneficiary under a complementary social benefits

plan which that person or association administers. The Committee may establish by by-law the procedure for giving effect to such an agreement.

“**18.14.7.** With the exception of sections 15 and 20, the Regulations Act (chapter R-18.1) does not apply to a by-law made under section 18.14.5 or 18.14.6.

“**18.14.8.** The chair, three members representing the employers’ associations and the sector-based employers’ associations, and three members representing the representative associations are a quorum at meetings of the Committee on employee benefits in the construction industry.

“**18.14.9.** The Committee on employee benefits in the construction industry may adopt rules of internal management.

“**18.14.10.** The members of the Committee on employee benefits in the construction industry are not remunerated, 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.

The sums required for the carrying out of this section are borne by the Commission.

“**18.14.11.** Sections 18.10, 18.11 and 18.13 apply to the Committee on employee benefits in the construction industry, with the necessary modifications.”

15. Section 19 of the Act is amended

(1) by adding the following at the end of subparagraph 5 of the first paragraph: “, or to construction work on forest roads defined by regulation of the Government, if the conditions and particularities set out in that regulation are present”;

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

“(14) volunteer construction work defined by regulation of the Government, if the conditions and particularities set out in that regulation are present.”

16. Section 24 of the Act is amended by replacing “binds” by “must take into account the possible effects on the efficiency of work organization. The decision binds”.

17. Section 26 of the Act is amended

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

“26. (1) A person convicted, in Canada or elsewhere, of common assault, mischief, assault causing bodily harm, theft, intimidation, intimidation of justice system participants, an offence against freedom of association, criminal harassment, uttering threats, uttering threats and retaliating, drawing a document without authority, offering or accepting secret commissions, trafficking in substances under the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19), importation, exportation or production under that Act, conspiracy to commit any of those acts or a criminal offence under sections 467.11 to 467.13 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or, if related to the activities the person carries out in the construction industry, an offence against a fiscal law or a criminal offence other than those listed in subsection 2, may not hold a management or representation position in or for an association listed or described in any of subparagraphs *a* to *c.2* of the first paragraph of section 1 or an association of employees affiliated with a representative association, or be elected or appointed as job-site steward, or be a member of the board of directors of the Commission or of a committee established under this Act.”;

(2) by replacing subsection 2 by the following subsection:

“(2) A person convicted, in Canada or elsewhere, of murder, attempted murder, manslaughter, robbery, extortion, arson, breaking and entering, fraud, kidnapping or aggravated assault, or of conspiracy to commit any of those acts, may not hold a management or representation position in or for an association listed or described in any of subparagraphs *a* to *c.2* of the first paragraph of section 1 or an association of employees affiliated with a representative association, or be elected or appointed as job-site steward, or be a member of the board of directors of the Commission or of a committee established under this Act.”;

(3) by striking out subsection 3.

18. Section 27 of the Act is amended by adding the following paragraph at the end:

“However, section 47.2 of the Code applies to such an association, with the necessary modifications. An employee who believes that the association that represents the employee has contravened that section may, within six months, file a complaint with the Commission des relations du travail and request that it exercise the powers granted under section 47.5 of the Code. In addition to the powers entrusted to it by the Code, the Commission des relations du travail may allow an employee to elect a new representative association within 30 days of the Commission’s decision, in accordance with the procedure established by regulation under section 35.2 of this Act.”

19. Section 28 of the Act is amended by inserting “(SQC)” after “Syndicat québécois de la construction”.

20. Section 30 of the Act is amended

(1) by replacing “first twelve of the fifteen complete calendar months preceding the month during which the poll provided for in section 32 is held” in subparagraph *b* of the first paragraph by “first twelve of the fifteen monthly periods preceding the month during which the poll provided for in section 32 begins”;

(2) by striking out the second paragraph;

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

“The Commission shall send to each employee whose name appears on the list established in accordance with this section a document identifying the employee as an elector for the purposes of section 32.”

21. Section 31 of the Act is amended

(1) by replacing “during the twelfth month preceding the expiry date of the collective agreement made under section 47” in the first paragraph by “during a period that begins on the first day of the twelfth month that precedes the expiry date of the collective agreement made under section 47 and ends on the day before the first day of the voting period”;

(2) by replacing “in section 115” in the last paragraph by “in sections 115 and 119.11”.

22. Section 32 of the Act is amended by replacing the second, third and fourth paragraphs by the following paragraphs:

“The election is made by secret ballot held under the supervision of a representative of the Commission, as prescribed by regulation of the Government.

The voting period begins on the first Monday of the eleventh month preceding the expiry date of the collective agreement made under section 47 and ends 21 days later, that is, on the closing date for receiving the ballot papers.

The Commission must designate an independent presiding officer to supervise the poll. A representative of the Commission acts as returning officer, assisted by the necessary personnel.

Any dispute relating to the poll must be decided by the presiding officer within 30 days of the end of the poll. The presiding officer’s decision is final.

An employee who is entitled to make an election, but has not expressed it in accordance with this section, is deemed, for the purposes of sections 33, 35 and 38, to have elected for the association in favour of which the employee already made an election in the cases provided by this Act, provided that the name of that association is published in accordance with section 29.

A person who does not qualify as an independent member under the fourth paragraph of section 3.2 may not be designated to act as presiding officer.”

23. Section 35.2 of the Act is amended

(1) by replacing “it establishes by regulation” by “established by regulation of the Government”;

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

“The Commission must draw up a list of all the employees who may make an election under this section. The list is sent to the associations referred to in section 29 not later than 15 days before the holding of the poll provided for in section 32.”

24. Section 35.3 of the Act is amended by replacing “regulation of the Commission” in the second paragraph by “regulation of the Government”.

25. Section 36 of the Act is amended

(1) by inserting “union” before “card” in the first paragraph;

(2) by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) his identification number;”;

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

“(d) the date on which the card becomes valid and that on which it expires.”;

(4) by striking out the last paragraph.

26. Section 36.1 of the Act is amended

(1) by replacing “a card under section 36” in the first paragraph by “a union card”;

(2) by replacing “the document” in the second paragraph by “the union card”.

27. Section 37 of the Act is amended

(1) by replacing “a certificate, exemption or card referred to in section 36” by “a union card”;

(2) by replacing “the document concerned is replaced” by “the card is replaced”.

28. Section 39 of the Act is amended by replacing “a document referred to in section 36” by “a union card”.

29. Section 40 of the Act is amended by replacing the second paragraph by the following paragraph:

“The Commission shall remit to the employers’ association the assessments received, along with a nominal roll. The assessment may include a part that is common to all sectors, on the basis chosen by the employers’ association, and a part that is specific to a sector, on the basis chosen by the sector-based employers’ association. A part that is specific to a sector shall be remitted to the sector concerned.”

30. The Act is amended by inserting the following sections before section 42:

“**41.3.** A representative association may take part in negotiations for a collective agreement applicable to the employees it represents.

“**41.4.** In addition to the rule established by section 42.1, the representative associations take part in negotiations in the manner set out in a protocol agreed to among the associations.

The representative associations as a whole must notify the Minister that they have agreed on a protocol at least six months before the date set in section 42 for the sending of the notice of negotiation. Failing that, the Minister shall appoint an arbitrator to decide on the applicable protocol.

Sections 75 to 77, 79 to 81, 83, 88 to 91.1 and 139 to 140 of the Labour Code (chapter C-27) apply to the protocol arbitration, with the necessary modifications.

In rendering a decision, the arbitrator draws on protocols previously agreed on or decided, as the case may be. The parties may at any time agree to modify the content of the arbitrator’s decision.”

31. Section 42 of the Act is amended

(1) by inserting “, as determined in the protocol provided for in section 41.4,” after “representative associations may” in the first paragraph;

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

“Upon receiving or sending a notice, the sector-based employers’ association for the institutional and commercial sector, the industrial sector or the civil engineering and roads sector must consult the recognized clients in order to obtain their comments and suggestions on the renewal of the collective agreement. However, the association is not bound by the comments and suggestions obtained.”;

(3) by replacing “the associations of employees whose representativeness is more than 50%” in the fourth paragraph by “the representative associations”.

32. Section 43.7 of the Act is amended by replacing “one or more” in the first paragraph by “at least three”.

33. Section 44 of the Act is amended

(1) by replacing “one or more associations” in the first and third paragraphs by “at least three associations”;

(2) by replacing “one or more sector-based employers’ associations” in the third paragraph by “at least two sector-based employers’ associations”.

34. Section 45 of the Act is amended by replacing the second paragraph by the following paragraph:

“If the dispute concerns one or several matters listed in section 61.1, the agreement relating to arbitration must be made by at least three associations whose representativeness is over 50% in the sector and by the employers’ association entrusted with a mandate for that purpose by at least two sector-based employers’ associations whose representativeness is over 50%. If the dispute concerns other matters, the agreement relating to arbitration must be made by at least three associations whose representativeness is over 50% and by the sector-based employers’ association of the sector concerned.”

35. Section 45.4 of the Act is amended

(1) by replacing “one or more” in the second paragraph by “at least three”;

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

“A strike or a lock-out begins on the day a notice to that effect is filed with the Minister by each of the associations having acquired the right to strike in accordance with the second paragraph, or by the sector-based employers’ association referred to in the third paragraph. A copy of the notice must be sent to the parties and to the Commission.”

36. Section 47 of the Act is amended by replacing “every three years, from 30 April 1995” in the second paragraph by “every four years, from 30 April 2013”.

37. Section 53.1 of the Act is amended by inserting “, in respect of the job site to which the decision applies,” after “without delay”.

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

“**58.1.** In the case of a strike, a work slow-down or a lock-out contrary to the provisions of this Act, the Commission des relations du travail may, on the request of an interested party, exercise the powers given it in section 119 of the Labour Code (chapter C-27), with the necessary modifications.”

39. Section 60.2 of the Act is amended by replacing “one or more” in the first paragraph by “at least three”.

40. Section 61 of the Act is amended by adding the following sentences at the end of the third paragraph: “The procedure must be in keeping with the duty to act fairly and ensure a timely resolution of jurisdictional conflicts. It must provide in particular that any agreement, recommendation or decision be substantiated and recorded in writing.”

41. Section 61.1 of the Act is amended by striking out paragraph 7.

42. Section 61.2 of the Act is amended

(1) by adding “, placement or labour referral” at the end of paragraph 3;

(2) by striking out “directly or through the Commission or a union reference” in paragraph 4;

(3) by inserting the following paragraph after paragraph 5.1:

“(5.2) introduce a provision that imposes on the Commission an obligation or a procedure for carrying out an obligation that is not provided by law;”.

43. Section 62 of the Act is amended by adding the following paragraphs at the end:

“An association listed or described in any of subparagraphs *b*, *c* or *c.2* of the first paragraph of section 1 may also, with the Commission’s authorization, have recourse to arbitration in the same manner, in order to obtain a determination on a difficulty in interpreting a clause on any other subject listed in section 61.

A recourse under the second paragraph suspends the prescription of any civil action that may be based on the clause under arbitration, until the arbitration award is rendered.

The Commission must take into account any arbitration award rendered under the second paragraph in applying a collective agreement.”

44. Section 78 of the Act is amended

- (1) by inserting “Subject to section 107.5,” at the beginning;
- (2) by replacing “to the placement” by “to the referral”.

45. Section 80.1 of the Act is amended by adding the following subparagraphs after subparagraph 7 of the first paragraph:

- “(8) denying an employee admission to an examination;
- “(9) classifying an employee at a training level the employee considers inappropriate.”

46. Section 82 of the Act is amended

(1) by inserting “by the employer’s designated representative or” after “number of hours done” in subparagraph *b* of the first paragraph;

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

“(b.0.1) oblige a category of employers to file the monthly reports and any document or information required under this Act or the regulations electronically or on a computer-generated medium, and determine the applicable conditions and procedures;

“(b.0.2) determine the information the persons involved in construction work must send in so that the scope and importance of the work may be evaluated;”;

(3) by adding “or whenever it is necessary to change the method or rate in force” at the end of subparagraph 1 of subparagraph *c* of the first paragraph;

(4) by striking out subparagraphs *d* and *e* of the first paragraph;

(5) by inserting the following subparagraph after subparagraph *h* of the first paragraph:

“(i) determine the conditions to be met and the fee exigible for the issue of a letter describing the situation and the information that may be contained in

such a letter on construction work carried out on a job site or for the purposes of a tender.”

47. Section 85 of the Act is amended by replacing “such an association is affiliated, nor enter into a service agreement with such an association or organization” in the second paragraph by “such an association or any other group of construction employees is affiliated or otherwise linked, nor enter into a service agreement with such an association or organization”.

48. The Act is amended by inserting the following section after section 85.6:

“85.7. A competency certificate or a proof of exemption must contain the following information on the holder:

- (1) name;
- (2) address and region of domicile;
- (3) date of birth;
- (4) identification number; and
- (5) trade or occupation, in the case of a competency certificate.

The competency certificate or proof of exemption states the date on which it becomes valid and that on which it expires, and must include a photo of the employee as well as any other information required by law.”

49. Section 92 of the Act is amended

- (1) by replacing subsection 1 by the following subsection:

“92. (1) The Commission shall administer the complementary social benefits plans. It shall continue to manage those plans, which remain in force, even following the expiry of the collective agreement.”;

- (2) by striking out subsections 3, 3.1 and 6.

50. Section 93 of the Act is replaced by the following section:

“93. A person who believes he has been wronged by a decision of the Commission regarding the person’s eligibility to a social benefits plan or the amount of a benefit may, within 60 days of receiving the decision, apply to the Commission for a review.

The Commission shall render its review decision within 60 days following the application. The review decision may be contested before the Commission

des relations du travail within 60 days after being received; the Commission's decision is final.

Failing an initial decision regarding the person's eligibility or the amount of a benefit, or a review decision within 90 days of the application, the person concerned may apply to the Commission des relations du travail within 60 days of the prescribed time."

51. The Act is amended by inserting the following after section 93:

"93.1. An association listed or described in any of subparagraphs *a*, *b*, *c* or *c.2* of the first paragraph of section 1 and any association of employees affiliated with a representative association must keep and divide its accounts so that each kind of service and benefit granted to the members may be administered separately, and the funds kept distinct.

Such associations are required to have their financial statements audited every year in accordance with generally accepted accounting principles and send a free copy of them to their members. The associations must also send a copy of the financial statements to the Minister with a declaration whose content is determined by order of the Minister. The declaration is published on the website of the Ministère du Travail. The Minister may require that the associations provide any information the Minister deems useful after examining the declaration and the financial statements, and that the latter be subjected to further examination.

"CHAPTER VIII.1

"FUND

"DIVISION I

"COMPENSATION FUND

"93.2. The Compensation Fund for Employees in the Construction Industry is established.

The Fund is to be used exclusively to compensate employees having suffered a loss of pay, in accordance with the terms and the procedure prescribed by regulation.

"93.3. The Compensation Fund for Employees in the Construction Industry is made up of contributions paid by the employers, determined by regulation of the Commission, the money recovered following a proceeding brought under this Act, the interest earned on the money in the Fund and any increase in the assets of the Fund.

Any insufficiency of assets is to be offset by a loan contracted by the Commission. The loan must be repaid out of the Fund.

“93.4. The Compensation Fund for Employees in the Construction Industry is administered by the Commission. The Commission shall keep separate books for the money in the Fund; the costs incurred for the administration and operation of the Fund are paid out of the Fund.

The assets of the Fund are not part of the Commission’s assets and may not be used to perform the Commission’s other obligations.

“93.5. The Commission shall compensate employees in accordance with the rules prescribed by regulation.

“DIVISION II

“TRAINING FUND FOR EMPLOYEES IN THE CONSTRUCTION INDUSTRY

“93.6. The Training Fund for Employees in the Construction Industry is established.

The Fund is to be used exclusively to promote and finance development activities for employees in the construction industry and comprises two components:

(1) a component covering the institutional and commercial sector, the industrial sector, and the civil engineering and roads sector, dedicated to promoting and financing the development activities of the employees in those sectors; and

(2) the residential sector component, dedicated to promoting and financing the development activities of the employees in that sector.

“93.7. The Training Fund for Employees in the Construction Industry is made up of contributions paid by the employers, determined by regulation of the Commission, the interest earned on the money in the Fund and any increase in the assets of the Fund.

The money is credited to the Fund component identified in section 93.6 that corresponds to the purposes for which it is paid.

Any insufficiency of assets is to be offset by a loan contracted by the Commission. The loan must be repaid out of the Fund.

“93.8. Subject to section 18.10.1, the Training Fund for Employees in the Construction Industry is administered by the Commission. The Commission shall keep separate books for the money in the Fund, by component; the costs incurred for the administration and operation of the Fund are paid out of the Fund.

The assets of the Fund are not part of the Commission's assets and may not be used to perform the Commission's other obligations."

52. Section 97 of the Act is repealed.

53. Section 101 of the Act is amended by striking out the third paragraph.

54. The Act is amended by inserting the following section after section 101:

"101.1. An association of employees may not, with respect to employees it represents, act in an arbitrary or discriminatory manner when making employment references."

55. Section 103 of the Act is repealed.

56. Section 104 of the Act is amended by replacing "to employment bureau of such" by "the".

57. The Act is amended by inserting the following after section 107:

"CHAPTER IX.1

"LABOUR REFERRAL

"DIVISION I

"LICENCE

"107.1. No person may provide a labour-referral service for the construction industry unless the person holds a licence issued for that purpose by the Bureau des permis de service de référence de main-d'œuvre.

Only an association listed or described in any of subparagraphs *a* to *c.2* of the first paragraph of section 1 or an association of employees affiliated with a representative association may hold such a licence.

An officer, employee, representative, business agent or job-site steward of such an association who exercises labour-referral activities is deemed to act on behalf of the association.

"107.2. The holder of a labour-referral service licence may participate in the referral service that the Commission administers under subparagraph 10 of the first paragraph of section 4, to the extent specified by a government regulation made under subparagraph 8.6 of the first paragraph of section 123.

"107.3. An association that applies for a labour-referral service licence must meet the following conditions:

(1) none of its officers or representatives in any capacity whatever has been convicted, in the five years preceding the application, of an offence listed in section 26 or of a penal or criminal offence which, in the opinion of the Bureau des permis de service de référence de main-d'œuvre, is connected to labour relations, vocational training or workforce management in the construction industry; and

(2) it meets the other conditions set out in the government regulation made under subparagraph 8.7 of the first paragraph of section 123.

“DIVISION II

“BUREAU DES PERMIS DE SERVICE DE RÉFÉRENCE DE MAIN-D'ŒUVRE

“**107.4.** A bureau to be known as the Bureau des permis de service de référence de main-d'œuvre is established within the Ministère du Travail.

“**107.5.** In keeping with the regulation made under subparagraph 8.7 of the first paragraph of section 123, the functions of the Bureau consist in

- (1) administering the labour-referral service licence issuing system; and
- (2) receiving and processing complaints related to labour referral.

The Bureau shall also send the Commission any information it considers relevant when it believes an offence has been committed under this Act, related to labour placement or referral.

“**107.6.** The Commission shall pay the expenses of the Bureau, including the salaries of its personnel.

The amounts to be paid by the Commission and the terms of payment are determined by the Government.

“DIVISION III

“SERVICE DE RÉFÉRENCE DE MAIN-D'ŒUVRE DE L'INDUSTRIE DE LA CONSTRUCTION

“**107.7.** The Commission shall administer a labour-referral service for the construction industry to be known as the Service de référence de main-d'œuvre de l'industrie de la construction in order to provide qualified employees as candidates to meet employers' labour needs.

An employee holding a valid competency certificate or proof of exemption is registered *ex officio* in the Service. The employee must inform the Service of the employee's availability and update that information in accordance with the terms and the procedure prescribed by government regulation.

In this division, “employer” means an employer referred to in a regulation of the Government made under subparagraph 8.6 of the first paragraph of section 123, according to the situations the regulation determines.

“107.8. The mode of operation of the Service is determined by a government regulation made under subparagraph 8.6 of the first paragraph of section 123. In addition to the elements set out in the regulation, the mode of operation must provide

(1) that an employer having labour needs for construction work must declare those needs to the Service; and

(2) that, apart from the Commission, only associations holding a labour-referral service licence may have access to the labour needs declared to the Service and meet those needs by providing, through the Service, the contact information of qualified candidates.

“107.9. No employer may hire employee candidates unless the employer has first made a declaration of labour needs for a number equal to or greater than the number of candidates hired, in accordance with paragraph 1 of section 107.8.

An employer who has declared a labour need is not required to hire a candidate referred by the Service. The employer may not, however, ask an association referred to in section 107.1 to refer a candidate to the employer, whether or not the association holds a licence.

“107.10. Before hiring a candidate, an employer must obtain a hiring number assigned by the Commission for each candidate, in accordance with the terms and the procedure prescribed by regulation.

On receiving the employer’s application for a hiring number, the Commission verifies it and, if the conditions prescribed by regulation are met, assigns a hiring number.

“107.11. An employer must notify the Commission of the hiring, layoff, temporary layoff or departure of an employee, in accordance with the terms and the procedure prescribed by a regulation of the Commission made under subparagraph 13 of the first paragraph of section 123.1.”

58. Section 111 of the Act is amended by replacing “section 63” by “section 73”.

59. The Act is amended by inserting the following section after section 113.1:

“113.2. Any person who requires an employer to hire specific employees or a specific number of employees is guilty of an offence and liable to a fine of \$1,440 to \$14,372.

For any subsequent conviction, the fines are doubled.”

60. Section 115 of the Act is amended by striking out the last sentence.

61. Section 119 of the Act is amended

(1) by replacing “101 to 103” in the first paragraph by “101 to 102”;

(2) by striking out the second paragraph.

62. The Act is amended by inserting the following sections after section 119:

“119.0.1. The following are guilty of an offence and liable to a fine of \$1,000 to \$2,000 in the case of a natural person and to a fine of \$2,028 to \$4,056 in other cases:

(1) an association referred to in section 107.1 that refers labour or offers or provides, directly or indirectly, a labour-referral service other than by participating in the labour-referral service for the construction industry;

(2) a union representative, a job-site steward or any other representative of an association referred to in paragraph 1 who directly or indirectly refers labour or offers or provides a labour-referral service other than by participating in the labour-referral service for the construction industry; or

(3) any other person who offers or provides a labour-referral service for the construction industry.

“119.0.2. An employer who contravenes paragraph 1 of section 107.8, section 107.9, the first paragraph of section 107.10 or section 107.11 is guilty of an offence and liable to a fine of \$1,000 to \$2,000.”

63. Section 119.6 of the Act is repealed.

64. The Act is amended by inserting the following sections after section 119.7:

“119.8. The following are guilty of an offence and liable to a fine of \$500 to \$2,000:

(1) any person who falsifies a ballot report;

(2) any person who destroys a ballot paper before the end of the period for which it is to be kept;

(3) any person who counterfeits a document issued by the Commission regarding a ballot;

(4) any person who hinders the work of a polling officer;

(5) any person who prints or uses a false ballot paper or defaces or counterfeits a ballot paper; and

(6) any person who, to be admitted to vote or to make an election respecting an association whose name was published in accordance with section 29, or to allow someone to vote or to make such an election, makes a false declaration, produces a fraudulent document as identification or assumes the identity of another person.

“119.9. Any person who violates an election in respect of an association whose name was published in accordance with section 29, inhibits the freedom to vote or to make an election in respect of an association, prevents any proceeding relating to the vote or election, or alters the results of the vote or the election is guilty of an offence and liable to a fine of \$2,000 to \$10,000 in the case of a natural person, and \$5,000 to \$30,000 in the case of a legal person.

“119.10. The following are guilty of an offence and liable to a fine of \$2,000 to \$10,000:

(1) an association that, itself or through another person, in order to influence the vote of an employee, obtains the employee’s vote or election respecting an association whose name was published in accordance with section 29, or incites the employee to abstain from voting or making an election, by promising or granting the employee a gift, loan, office, employment or other benefit; and

(2) a person who, in order to obtain or because the person has obtained a gift, loan, office, employment or other benefit, agrees to abstain from voting or making an election respecting an association whose name was published in accordance with section 29.

“119.11. Any natural person convicted, by a final judgment, of an offence listed in any of sections 113.2, 115, 119, 119.0.1 and 119.8 to 119.10 is disqualified from leading and from representing, in any capacity whatever, an association listed or described in any of subparagraphs *a* to *c.2* of the first paragraph of section 1 or an association of employees affiliated with a representative association for five years from the day sentence is rendered.”

65. Section 120 of the Act is amended by replacing “in section 62” by “in the first paragraph of section 62”.

66. Section 123 of the Act is amended by inserting the following subparagraphs after subparagraph 8.5 of the first paragraph:

“(8.6) determine the method of operation of the labour-referral service for the construction industry, as well as the conditions, restrictions and prohibitions applicable to its use by the employers or the categories of employers the

Government determines, employees and holders of a labour-referral service licence;

“(8.7) provide for the issue of labour-referral service licences and, more particularly, determine categories of licences, their terms, and any conditions, restrictions or prohibitions pertaining to their issue, the activities they permit or their renewal, the penalties applicable for failure to comply with applicable conditions, restrictions or prohibitions, the proceedings that may be brought before the Commission des relations du travail, and any element of procedure specific to such proceedings;”.

67. Section 123.1 of the Act is amended

(1) by replacing “and examinations” in subparagraph 5 of the first paragraph by “and the various types of examinations”;

(2) by inserting “or on a job site, as well as how those ratios are applied” after “by an employer” in subparagraph 10 of the first paragraph;

(3) by replacing subparagraph 11 of the first paragraph by the following subparagraph:

“(11) determine the fee exigible for admission to the various types of examinations, for the issue or renewal of a journeyman competency certificate, an occupation competency certificate, an apprentice competency certificate and an apprenticeship booklet, and for the opening, analysis and processing of an employee training record or employee qualification record;”;

(4) by replacing “establish regional priority rules in matters of workforce hiring and mobility” in subparagraph 13 of the first paragraph by “establish rules for labour pool management and regional priority rules in matters of labour hiring and labour mobility management”;

(5) by inserting the following subparagraphs after subparagraph 13 of the first paragraph:

“(13.1) establish the conditions and method of operation of the Compensation Fund for Employees in the Construction Industry, including the contributions to be paid by employers according to their category, the circumstances in which compensation is payable, the compensation procedure and the rules for the administration and investment of the money making up the Fund, and prescribe the maximum compensation payable, in particular, the maximum amount that may be paid to an employee in respect of an employer and the maximum amount that may be paid to all employees in respect of an employer;

“(13.2) establish the conditions and method of operation of the Training Fund for Employees in the Construction Industry, other than the general rules for use determined under the third paragraph of section 18.2, including the

contributions to be paid by employers according to their category and the rules for the administration and investment of the money making up the Fund;”;

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

“A regulation made under subparagraph 2 of the first paragraph must be the subject of a report to the Minister every five years. The report pertains to the advisability of revising the regulation and includes any information the Minister requires. It is accompanied, if warranted, by a draft regulation amending or replacing it.”;

(7) by inserting “, Native persons, persons who are members of visible minorities because of their race or the colour of their skin, and immigrants” after “women” in the last paragraph.

68. Section 123.3 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “The Joint Committee on Construction or the Committee on vocational training, as the case may be,” in the third paragraph by “The Committee”.

69. Section 126.0.3 of the Act is repealed.

70. The Act is amended by inserting the following section after section 126.0.4:

“**126.0.5.** Every five years, in collaboration with the Commission, the Minister shall conduct or commission a study on developments in the Québec construction industry.”

AMENDING, TRANSITIONAL AND FINAL PROVISIONS

71. Section 72 of the Anti-Corruption Act (2011, chapter 17) is amended by adding the following sentence at the end of the first paragraph: “It may also, in the same manner and if warranted by the circumstances, extend a time limit set by section 69 or 70.”

72. The Labour Code (R.S.Q., chapter C-27) is amended, in paragraph 18 of Schedule I,

(1) by inserting “, 27, 58.1” after “21”;

(2) by replacing “the third paragraph of section 93 and section 105” by “the second and third paragraphs of section 93, section 105 and subparagraph 8.7 of the first paragraph of section 123”.

73. Despite subparagraph 5 of the second paragraph of section 3.2 of the Act respecting labour relations, vocational training and workforce management in the construction industry (R.S.Q., chapter R-20), as it reads on (*insert the date of coming into force of section 4*), the Government need not take expertise and experience profiles into account for the appointment of the first independent members.

74. Despite the second paragraph of section 3.3 of the Act respecting labour relations, vocational training and workforce management in the construction industry, the term of office of members other than the chair who are not replaced or reappointed ends with the creation of the first board of directors after the coming into force of section 4.

75. The term of office of the members of the Joint Committee on Construction is at an end.

76. The first government regulation made under each new provision of sections 32, 35.2 and 35.3 and subparagraphs 8.6 and 8.7 of the first paragraph of section 123 of the Act respecting labour relations, vocational training and workforce management in the construction industry is not subject to the publication requirement set out in section 8 of the Regulations Act (R.S.Q., chapter R-18.1). Despite section 17 of that Act, it comes into force on the date of its publication in the *Gazette officielle du Québec*.

The first regulation made under subparagraph 8.6 of the first paragraph of section 123 of the Act respecting labour relations, vocational training and workforce management in the construction industry must, however, be examined by the competent committee of the National Assembly before it is adopted by the Government.

Prior to the examination under the second paragraph, the Minister of Labour forms a working committee made up, among others, of representatives of associations the Minister considers representative of the construction industry, the Commission de la construction du Québec and the Ministère du Travail, which assumes the leadership of the committee and the secretarial work for it. Within the time the Minister specifies, the committee must send a report containing recommendations on the standards to include in the regulation referred to in the second paragraph and any other matter the Minister submits to it.

77. A regulation made under subsection 1, 3 or 3.1 of section 92 of the Act respecting labour relations, vocational training and workforce management in the construction industry continues to apply until it is replaced by a regulation made under section 18.14.5 or 18.14.6 of that Act.

78. The provisions of section 93 of the Act respecting labour relations, vocational training and workforce management in the construction industry apply, as soon as they come into force, to applications pending.

79. The rules relating to the special compensation fund set out in the collective agreements made under the Act respecting labour relations, vocational training and workforce management in the construction industry and in force on 31 December 2011 continue to apply until the coming into force of a regulation under subparagraph 13.1 of the first paragraph of section 123.1 of that Act.

80. The rules relating to the training fund for the construction industry and the training plan for the residential sector set out in the collective agreements made under the Act respecting labour relations, vocational training and workforce management in the construction industry and in force on 31 December 2011 continue to apply until the coming into force of a regulation under subparagraph 13.2 of the first paragraph of section 123.1 of that Act.

81. The money making up the training fund for the construction industry established under the collective agreements of the institutional and commercial sector, the industrial sector, and the civil engineering and roads sector is transferred to the Training Fund for Employees in the Construction Industry established by section 93.6 of the Act respecting labour relations, vocational training and workforce management in the construction industry, and is credited to the component covering the institutional and commercial sector, the industrial sector, and the civil engineering and roads sector.

The records and other documents of the training fund for the construction industry established under the collective agreements of the institutional and commercial sector, the industrial sector, and the civil engineering and roads sector become records and documents of the Commission de la construction du Québec.

82. The money making up the fund established to finance the training plan for the residential sector under the residential sector collective agreement is transferred to the Training Fund for Employees in the Construction Industry established by section 93.6 of the Act respecting labour relations, vocational training and workforce management in the construction industry and is credited to the residential component.

The records and other documents of the training plan for the residential sector established under the residential sector collective agreement become records and documents of the Commission de la construction du Québec.

83. Any management agreement, cooperation agreement or other agreement entered into before 31 December 2011 between the Commission de la construction du Québec and the training fund for the construction industry or the management committee of the training plan for the residential sector concerning the training fund for the construction industry or the training plan for the residential sector established under the collective agreements of the construction industry end on 31 January 2012.

84. The money making up the special compensation fund established under the collective agreements made in accordance with the Act respecting labour relations, vocational training and workforce management in the construction industry is transferred to the Compensation Fund for Employees in the Construction Industry established by section 93.2 of that Act.

85. The first report required under the second paragraph of section 123.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry must be sent not later than 2 December 2013.

86. An association referred to in section 107.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry must, until that section comes into force, send to the Commission a report on any referral of one of its members to an employer.

The report must be sent once a week and contain the following information:

- (1) the name of the applicant employer, the date of the application, the number of persons required and the qualifications sought;
- (2) a copy of the list of referred candidates sent to the employer; and
- (3) any other information required by the Commission.

An association that fails to comply with this section is guilty of an offence and is liable, for each offence, to the penalties prescribed in section 119.0.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry.

87. The amendments made by this Act to the Act respecting labour relations, vocational training and workforce management in the construction industry do not affect the validity of the collective agreements made under that Act and in force on 2 December 2011.

88. The provisions of this Act come into force on 2 December 2011, except

(1) sections 3 to 5, 7, 8 insofar as it concerns the labour-referral service for the construction industry, 25 to 28, 44, 55 to 57 and 62, which come into force on 2 December 2012, unless their coming into force is set by the Government for an earlier date or dates;

(2) sections 8 and 51 insofar as they concern the Compensation Fund for Employees in the Construction Industry and the Training Fund for Employees in the Construction Industry, and sections 79 to 84, which come into force on 1 January 2012;

(3) section 36, which comes into force on 30 April 2013; and

(4) section 48 insofar as it concerns the employee's photo, which comes into force on the date to be set by the Government.

2011, chapter 31

AN ACT TO REPEAL THE ACT TO ENSURE THE CONTINUITY OF THE PROVISION OF LEGAL SERVICES WITHIN THE GOVERNMENT AND CERTAIN PUBLIC BODIES AND TO AMEND THE ACT RESPECTING THE COLLECTIVE BARGAINING PLAN OF CRIMINAL AND PENAL PROSECUTING ATTORNEYS

Bill 40

Introduced by Mr. Jean-Marc Fournier, Minister of Justice and Attorney General

Introduced 9 November 2011

Passed in principle 16 November 2011

Passed 1 December 2011

Assented to 2 December 2011

Coming into force: 2 December 2011

Legislation amended:

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

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

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

Labour Code (R.S.Q., chapter C-27)

Act respecting contracting by public bodies (R.S.Q., chapter C-65.1)

Sustainable Development Act (R.S.Q., chapter D-8.1.1)

Act respecting the Director of Criminal and Penal Prosecutions (R.S.Q., chapter D-9.1.1)

Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30)

Act respecting the collective bargaining plan of criminal and penal prosecuting attorneys (R.S.Q., chapter R-8.1.2)

Act respecting Services Québec (R.S.Q., chapter S-6.3)

Legislation repealed:

Act to ensure the continuity of the provision of legal services within the Government and certain public bodies (2011, chapter 2)

Explanatory notes

This Act repeals the Act to ensure the continuity of the provision of legal services within the Government and certain public bodies and amends the Act respecting the collective bargaining plan of criminal and penal prosecuting attorneys to establish a mandatory preliminary process for determining the remuneration and certain conditions of employment of criminal and penal prosecuting attorneys and to introduce a new bargaining process with respect to other conditions of employment.

(Cont'd on next page)

Explanatory notes (Cont'd)

To that end, a committee is established, one of whose functions will be to ascertain, every four years, whether the remuneration of attorneys and certain of their conditions of employment with pecuniary value are adequate. After receiving observations from the Government and the attorneys, the committee will make recommendations to the Government to be tabled in the National Assembly. The Assembly may approve, amend or reject the committee's report, by way of a resolution stating the reasons on which it is based, and the Government must implement the resolution. Should the Assembly fail to adopt the resolution within the time specified in this Act, the Government must implement the committee's recommendations.

In addition, the bargaining plan is amended with respect to conditions of employment not under the responsibility of the committee. If the parties fail to come to an agreement within 270 days following the beginning of the negotiation stage, the disagreement will be submitted to an arbitrator who will make recommendations to the Government. The Government may approve, amend or reject the recommendations, by way of a decision stating the reasons on which it is based.

Lastly, the attorneys' right to strike and the employer's right to a lock-out are removed.



Chapter 31

AN ACT TO REPEAL THE ACT TO ENSURE THE CONTINUITY OF THE PROVISION OF LEGAL SERVICES WITHIN THE GOVERNMENT AND CERTAIN PUBLIC BODIES AND TO AMEND THE ACT RESPECTING THE COLLECTIVE BARGAINING PLAN OF CRIMINAL AND PENAL PROSECUTING ATTORNEYS

[Assented to 2 December 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The title of the Act respecting the collective bargaining plan of criminal and penal prosecuting attorneys (R.S.Q., chapter R-8.1.2) is replaced by the following title:

“Act respecting the process for determining the remuneration of criminal and penal prosecuting attorneys and respecting their collective bargaining plan”.

2. Section 12 of the Act is amended by replacing the first paragraph by the following paragraph:

“**12.** Except as regards matters listed in section 19.1, the Director, in the name of the Government and with the authorization of the Conseil du trésor, shall negotiate for the purpose of entering into an agreement with the association regarding the conditions for the appointment and the conditions of employment of the attorneys represented by the association. Such an agreement has a four-year term.”

3. Section 12.2 of the Act is amended

(1) by replacing “conciliation officer” in the first paragraph by “mediator”;

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

“Upon receiving the request, the Minister of Labour must designate a mediator. Following an intervention, the mediator must give the parties and the Minister a report. The Minister shall make the report public within 10 days after receiving it.”

4. Section 12.3 of the Act is amended by replacing “conciliation officer” by “mediator”.

5. Sections 12.4 to 12.13 of the Act are repealed.

6. The Act is amended by inserting the following sections after section 12.13:

“12.14. Where the Director and the association fail to come to an agreement within 270 days following the beginning of the negotiation stage, their disagreement is submitted to an arbitrator.

The Director and the association shall designate an arbitrator from a list jointly drawn up by them before the expiry of the agreement.

“12.15. The arbitrator must hear the representations made by the Director and the association. The arbitrator’s decision must be transmitted to the parties on the last working day preceding the 181st day following the expiry of the agreement.

“12.16. The decision rendered by the arbitrator constitutes a recommendation to the Government.

Within 30 days after receiving the recommendation, the Government must approve, amend or reject all or part of the arbitrator’s recommendation. The Government must make public its decision and the reasons on which it is based.

The decision of the Government has the same effect as an agreement signed by the Director and the association.”

7. Section 17 of the Act is amended by inserting “a strike or” after “resorting to”.

8. Section 19 of the Act is replaced by the following section:

“19. The Commission des relations du travail shall hear and dispose of any complaint based on section 11, 12.1, 12.3 or 15, to the exclusion of any other court or tribunal.”

9. The Act is amended by inserting the following division after Division III:

“DIVISION III.1

“DETERMINATION OF REMUNERATION

“19.1. A committee on the remuneration of criminal and penal prosecuting attorneys is hereby established.

The function of the committee is to ascertain, every four years, whether the remuneration, group plans, conditions of employment with pecuniary value, conditions of employment that concern industrial accidents and occupational

diseases, and work schedules are adequate. Its functions do not include evaluating pension plans or parental rights.

“19.2. The committee has three members, appointed by the Government for a one-year term.

The association and the Government shall designate, by mutual agreement, the members of the committee including the chair.

Failing agreement on the choice of a chair, the Government shall appoint the chair after consulting the Chief Justice of Québec and the association. Failing agreement on the choice of the other members, the association and the Government shall each appoint one.

Attorneys, persons appointed in accordance with the Public Service Act (chapter F-3.1.1) and judges may not sit on the committee.

“19.3. The Government proceeds with the appointment of the members of the committee at least 90 days before the expiry of the agreement.

“19.4. When a member dies, resigns or is otherwise unable to act, the Government shall appoint a substitute member in the manner set out in section 19.2. The term of the substitute member corresponds to the unexpired portion of the term of the original member.

“19.5. The Government shall determine, by order, the fees to be paid to the members of the committee, and the cases and conditions in which and extent to which the expenses incurred by the members in the exercise of their functions are to be reimbursed.

“19.6. The chair of the committee shall manage the financial resources of the committee within the scope of the applicable legislation, regulations and rules.

Within such scope, the chair may call upon the support services and professional services considered necessary by the chair to ensure the successful discharge of the committee’s functions. To that end the chair may, in particular, enter into an agreement concerning the temporary assignment of members of the public service to the committee.

Subject to the first paragraph, the committee may give experts the mandate to examine any matter it submits to them.

“19.7. The chair of the committee has the powers vested in a chief executive officer by the Financial Administration Act (chapter A-6.001) with regard to applications to charge a commitment and applications for payment.

Sections 30 and 31 of that Act do not apply to the committee.

“**19.8.** Chapter III, Chapter IV with the exception of section 53, and sections 73 and 74 of the Public Administration Act (chapter A-6.01) apply to the committee.

“**19.9.** Each fiscal year of the committee ends on 31 March.

“**19.10.** As soon as the committee has been established, the chair of the committee shall submit to the Minister of Justice the committee’s budget estimates for the current fiscal year and the subsequent fiscal year.

The chair of the committee shall also submit supplementary budget estimates to the Minister when, during the fiscal year, the committee’s expenses exceed the budget estimates.

The Minister of Justice shall table the committee’s budget estimates or, if applicable, its supplementary budget estimates in the National Assembly within 10 days of receiving them or, if the Assembly is not sitting, within 10 days of resumption.

“**19.11.** The books and accounts of the committee are audited by the Auditor General.

“**19.12.** The sums required for the remuneration of members and for any other operating costs are taken out of the Consolidated Revenue Fund.

“**19.13.** The committee, within the scope of its functions, receives observations from the association and the Government.

Where it considers it relevant, the committee may invite any person or body to submit observations.

“**19.14.** The committee shall consider the following factors:

- (1) the particularities of attorneys’ functions;
- (2) the need to attract advocates possessing the skills and qualifications required for the office of attorney;
- (3) the conditions of employment and the total remuneration per hour of work of attorneys in Québec and elsewhere in Canada, taking differences in the cost of living and collective wealth into account;
- (4) the responsibilities of attorneys in Québec and elsewhere in Canada, their workload, the requirements of employers, salary structures and difficulties in attracting and retaining attorneys;
- (5) the economic situation prevailing in Québec, the general state of the Québec economy and the state of Québec’s public finances;

(6) the conditions of employment and the remuneration of advocates in Québec's private sector and those of other employees of the State; and

(7) any other factor considered relevant by the committee.

“19.15. The committee shall make a report to the Government containing the recommendations it considers appropriate on the last working day preceding the 181st day following the expiry of the agreement.

The Minister of Justice shall table the report in the National Assembly within 10 days of receiving it or, if the Assembly is not sitting, within 10 days of resumption.

“19.16. The National Assembly may approve, amend or reject some or all of the committee's recommendations, by way of a resolution stating the reasons on which it is based. The Government shall take, with diligence, the necessary steps to implement the resolution and, if need be, do so retroactively to the expiry date of the agreement.

If the National Assembly fails to adopt a resolution on or before the 45th day of sitting following the day on which the committee's report is tabled, the Government must take, with diligence, the necessary steps to implement the recommendations.

The conditions of employment that are the object of the National Assembly resolution or, if there is none, of the committee's recommendations are deemed to be part of the agreement referred to in section 12.”

10. Sections 20 to 23, 25 and 28 of the Act are repealed.

11. Section 83.1 of the Financial Administration Act (R.S.Q., chapter A-6.001) is amended by inserting “the committee on the remuneration of criminal and penal prosecuting attorneys,” after “except” in subparagraph 1 of the first paragraph.

12. Schedule 1 to the Act is amended by inserting the following in alphabetical order:

“Committee on the remuneration of criminal and penal prosecuting attorneys”.

13. Section 4 of the Public Administration Act (R.S.Q., chapter A-6.01) is amended by replacing “or the committee on the remuneration of the judges of the Court of Québec and the municipal courts” in the last paragraph by “, the committee on the remuneration of the judges of the Court of Québec and the municipal courts or the committee on the remuneration of criminal and penal prosecuting attorneys”.

14. Section 10 of the Act respecting the Centre de services partagés du Québec (R.S.Q., chapter C-8.1.1) is amended by inserting “to the committee on the remuneration of criminal and penal prosecuting attorneys,” after “does not apply” in the last paragraph.

15. Section 115.2.1 of the Labour Code (R.S.Q., chapter C-27) is amended by striking out “, the Act respecting the collective bargaining plan of criminal and penal prosecuting attorneys (chapter R-8.1.2)”.

16. Schedule I to the Code is amended by replacing paragraph 26 by the following paragraph:

“(26) section 19 of the Act respecting the process for determining the remuneration of criminal and penal prosecuting attorneys and respecting their collective bargaining plan;”.

17. Section 6 of the Act respecting contracting by public bodies (R.S.Q., chapter C-65.1) is amended by replacing “and the committee on the remuneration of the judges of the court of Québec and municipal courts” by “, the committee on the remuneration of the judges of the Court of Québec and the municipal courts and the committee on the remuneration of criminal and penal prosecuting attorneys”.

18. Section 3 of the Sustainable Development Act (R.S.Q., chapter D-8.1.1) is amended by inserting “the committee on the remuneration of criminal and penal prosecuting attorneys,” after “municipal courts,” in the last paragraph.

19. Section 87 of the Act respecting the Director of Criminal and Penal Prosecutions (R.S.Q., chapter D-9.1.1) is amended by replacing “Act respecting the collective bargaining plan of criminal and penal prosecuting attorneys” in paragraph 3 by “Act respecting the process for determining the remuneration of criminal and penal prosecuting attorneys and respecting their collective bargaining plan”.

20. Section 3.0.1 of the Act respecting the Ministère du Conseil exécutif (R.S.Q., chapter M-30) is amended by inserting “committee on the remuneration of criminal and penal prosecuting attorneys, the” after “apply to the” in the last sentence of the last paragraph.

21. Section 8 of the Act respecting Services Québec (R.S.Q., chapter S-6.3) is amended by inserting “, to the committee on the remuneration of criminal and penal prosecuting attorneys” after “municipal courts” in the last paragraph.

22. The Act to ensure the continuity of the provision of legal services within the Government and certain public bodies (2011, chapter 2) ceases to have effect, in respect of a group of employees and of their association to which that Act applies, on the date of signing of a collective agreement or on the date of coming into force of an agreement that binds them, as the case may be.

The Act is repealed on the date on which it ceases to have effect in respect of all the groups and associations to which it applies.

The chair of the Conseil du trésor shall publish a notice of the date of the repeal in Part 2 of the *Gazette officielle du Québec*.

23. This Act comes into force on 2 December 2011.

2011, chapter 32

AN ACT TO AMEND THE SUPPLEMENTAL PENSION PLANS ACT IN ORDER TO EXTEND CERTAIN MEASURES TO REDUCE THE EFFECTS OF THE 2008 FINANCIAL CRISIS ON PLANS COVERED BY THE ACT

Bill 42

Introduced by Madam Julie Boulet, Minister of Employment and Social Solidarity

Introduced 15 November 2011

Passed in principle 22 November 2011

Passed 30 November 2011

Assented to 2 December 2011

Coming into force: 2 December 2011

Legislation amended:

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

Explanatory notes

This Act proposes to extend certain measures to reduce the effects of the 2008 financial crisis on supplemental pension plans.

To that end, the Supplemental Pension Plans Act is amended in order to extend by two years the application of the provisions related to the payment options in the event of insufficient assets that apply in the case of the termination of a pension plan or the withdrawal of an employer who is a party to the plan as a result of the employer's bankruptcy or insolvency.

In addition, a two-year extension is made to the provision under which, if an employer takes advantage of funding relief measures established by regulation, the amount of the pension paid out of the assets administered by the Régie des rentes du Québec and guaranteed by an insurer is established in such a way as to neutralize the effects of the funding relief measures.



Chapter 32

AN ACT TO AMEND THE SUPPLEMENTAL PENSION PLANS ACT IN ORDER TO EXTEND CERTAIN MEASURES TO REDUCE THE EFFECTS OF THE 2008 FINANCIAL CRISIS ON PLANS COVERED BY THE ACT

[Assented to 2 December 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 230.0.0.1 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1) is amended by replacing paragraph 2.1 by the following paragraph:

“(2.1) the date the employer withdraws or the plan terminates is prior to 1 January 2014, or, if it is after 31 December 2013, 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 2014;”.

2. Section 230.0.0.9 of the Act is amended by replacing “a regulation made under section 2 in order to reduce the effects of the financial crisis” in the third paragraph by “the Regulation respecting measures to reduce the effects of the financial crisis on pension plans covered by the Supplemental Pension Plans Act (R.R.Q., chapter R-15.1, r. 4) or a regulation made under section 2 and providing for funding relief measures related to a technical actuarial deficiency determined by an actuarial valuation, provided that valuation is dated after 30 December 2011 but before 31 December 2013”.

3. This Act comes into force on 2 December 2011.

2011, chapter 33

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

Bill 30

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

Introduced 21 September 2011

Passed in principle 6 October 2011

Passed 7 December 2011

Assented to 9 December 2011

Coming into force: 9 December 2011, except

(1) sections 1 to 10, which come into force on 3 November 2013;

**(2) sections 15 to 20 and 22 and 25, which come into force on
1 January 2012;**

(3) sections 14, 21, 23 and 24, which come into force on 1 January 2013.

**However, for the purposes of the 2013 general election, the
amendments made by sections 1 to 4 and 7 to 10 have effect from
1 January 2012.**

Legislation amended:

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

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

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

Act to again amend various legislative provisions concerning municipal affairs (2005, chapter 50)

Orders in Council amended:

Order in Council 1229-2005 (2005, G.O. 2, 5176A), concerning the urban agglomeration of Montréal

Order in Council 516-2010 (2010, G.O. 2, 1973), concerning the constitution of Municipalité régionale de
comté du Golfe-du-Saint-Laurent

(Cont'd on next page)

Explanatory notes

The Charter of Ville de Longueuil is amended to reduce the number of councillors on the city council from 26 to 15 and provide that the Greenfield Park borough council consists of one city councillor and two borough councillors. The Charter of Ville de Québec is also amended to reduce the number of councillors on the city council from 27 to 21.

This Act amends the Cities and Towns Act and the Municipal Code of Québec to allow a council to hold discussions with tenderers, when it uses a system of bid weighting and evaluating to award a contract for the operation of certain municipal immovables or facilities, in order to further define the project before obtaining final tenders and to negotiate with the person who obtains the highest score in order to bring the parties to enter into a contract.

The Municipal Code of Québec is also amended to allow any representative of Municipalité de Rapides-des-Joachims, Paroisse de Notre-Dame-des-Sept-Douleurs or Paroisse de Saint-Antoine-de-L'Isle-aux-Grues who sits on the council of the regional county municipality to participate, deliberate and vote by telephone or another means of communication.

The Act respecting municipal taxation is amended in order to amend the special taxation scheme applicable to certain shunting yards and to replace the obligation for the clerk to forward a copy of notices of alteration of the roll to certain public bodies by an obligation for the assessor to forward to the same bodies a copy of the certificate altering the roll.

The Act respecting public transit authorities is amended to enable the council of a municipality in whose territory the Société de transport de Montréal plans to carry out work or works necessary for the pursuit of its mission to adopt a by-law allowing the work or works to be carried out and, for that purpose and despite any provision to the contrary, enacting planning rules that the Société de transport de Montréal will be required to comply with.

Lastly, amendments of a more local or temporary nature are introduced.



Chapter 33

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

[Assented to 9 December 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHARTER OF VILLE DE LONGUEUIL

- 1.** Section 15 of the Charter of Ville de Longueuil (R.S.Q., chapter C-11.3) is amended by replacing “26 councillors” by “15 city councillors”.
- 2.** Section 17 of the Charter is amended by inserting “city” before “councillors”.
- 3.** Section 18 of the Charter is amended by replacing “A” by “Subject to section 18.1, a”.
- 4.** The Charter is amended by inserting the following sections after section 18:
 - “18.1.** The council of the borough of Greenfield Park is made up of one city councillor and two borough councillors.

The borough councillors are elected to a numbered seat. For the purposes of that election, pursuant to the Act respecting elections and referendums in municipalities (chapter E-2.2), the district is a ward where there is more than one councillor.

 - “18.2.** Despite section 70 of the Cities and Towns Act (chapter C-19), a borough councillor may be appointed by the city council to sit on a council committee.”
- 5.** Section 19 of the Charter is amended by adding the following paragraph:

“In the case of the borough of Greenfield Park, the city councillor is chair of the borough by virtue of office.”
- 6.** Section 22 of the Charter is amended by replacing “seven” in the first paragraph by “four”.
- 7.** Section 38 of the Charter is amended by inserting “city” before “councillors”.

8. Schedule B to the Charter is amended by replacing Part II by the following Part:

“II—NUMBER OF CITY COUNCILLORS FOR EACH BOROUGH

Greenfield Park: 1

Saint-Hubert: 5

Vieux-Longueuil: 9”.

CHARTER OF VILLE DE QUÉBEC

9. Section 13 of the Charter of Ville de Québec (R.S.Q., chapter C-11.5) is amended by replacing “27” by “21”.

10. Schedule B to the Charter is amended by replacing Part II by the following Part:

“II—NUMBER OF COUNCILLORS FOR EACH BOROUGH

Borough 1: 5

Borough 2: 3

Borough 3: 4

Borough 4: 3

Borough 5: 3

Borough 6: 3”.

CITIES AND TOWNS ACT

11. The Cities and Towns Act (R.S.Q., chapter C-19) is amended by inserting the following sections after section 573.1.0.4:

“573.1.0.5. If the council uses a system of bid weighting and evaluating described in section 573.1.0.1 to award a contract described in the second paragraph, it may, in the call for tenders, provide that the opening of tenders will be followed by individual discussions with each tenderer to further define the technical or financial aspects of the project and allow the tenderer to submit a final tender that reflects the outcome of those discussions.

The contracts concerned are those by which the municipality entrusts to a person the operation of a park, a facility or place designed for the practice of cultural, recreational or community activities, a convention centre or an exhibition centre.

A call for tenders for such contracts must also contain

- (1) the rules for breaking a tie in the points assigned to final tenders by the selection committee;
- (2) the procedure and the time period, which may not exceed six months, for holding discussions; and
- (3) provisions allowing the municipality to ensure compliance at all times with the rules applicable to it, in particular with respect to access to the documents of public bodies and the protection of personal information.

The council shall establish a selection committee consisting of at least three members, other than council members; the committee shall evaluate each final tender and, for each criterion mentioned in the call for tenders described in the first paragraph, assign points which the secretary of the selection committee shall record in the secretary's report referred to in section 573.1.0.12.

“573.1.0.6. In addition to any publication required under subparagraph 1 of the third paragraph of subsection 1 of section 573, every call for final tenders must be sent in writing to each tenderer referred to in the first paragraph of section 573.1.0.5.

“573.1.0.7. In the case of a call for tenders described in section 573.1.0.5 or 573.1.0.6, the prohibition set out in subsection 3.1 of section 573 applies until the reports referred to in section 573.1.0.12 are tabled.

“573.1.0.8. Subsections 4 to 6 of section 573 do not apply to a tender submitted following a call for tenders described in section 573.1.0.5 or 573.1.0.6.

Such tenders must be opened in the presence of the secretary of the selection committee; the secretary shall record the names of the tenderers and the price of each tender in the report referred to in section 573.1.0.12.

“573.1.0.9. If the council establishes a qualification process described in section 573.1.0.2 to award a single contract under section 573.1.0.5, it may set a limit, which may not be less than three, on the number of suppliers to which it will grant qualification.

“573.1.0.10. Any provision required in order to bring the parties to enter into a contract may be negotiated with the person that obtained the highest score, provided the provision conserves the basic elements of the calls for tenders described in sections 573.1.0.5 and 573.1.0.6 and the basic elements of the tender.

“573.1.0.11. The discussions and negotiations described in sections 573.1.0.5 and 573.1.0.10 are, in the case of the municipality, under the responsibility of a person identified in the call for tenders who may neither

be a council member nor a member or the secretary of the selection committee. The person shall record the dates and subjects of any discussions or negotiations in that person's report referred to in section 573.1.0.12.

“573.1.0.12. The contract may not be entered into before the secretary of the selection committee and the person referred to in section 573.1.0.11 table their reports before the council.

The report of the person referred to in section 573.1.0.11 must certify that any discussions or negotiations were carried out in compliance with the applicable provisions and that all tenderers were treated equally. The report of the secretary of the selection committee must do likewise with respect to every other step of the tendering process.”

MUNICIPAL CODE OF QUÉBEC

12. Article 164.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by replacing the first paragraph by the following paragraph:

“164.1. To the extent that all the members of the council of the regional county municipality give their consent, any of the following may participate, deliberate and vote at a sitting of the council by telephone or another means of communication that enables all persons participating or present at the sitting to hear one another:

(1) any member of the council of Municipalité régionale de comté de Caniapiscau, Municipalité régionale de comté de Minganie or Municipalité régionale de comté du Golfe-du-Saint-Laurent; and

(2) any representative of Municipalité de Rapides-des-Joachims, Paroisse de Notre-Dame-des-Sept-Douleurs or Paroisse de Saint-Antoine-de-L'Isle-aux-Grues who sits on the council of the regional county municipality.”

13. The Code is amended by inserting the following articles after article 936.0.4:

“936.0.5. If the council uses a system of bid weighting and evaluating described in article 936.0.1 to award a contract described in the second paragraph, it may, in the call for tenders, provide that the opening of tenders will be followed by individual discussions with each tenderer to further define the technical or financial aspects of the project and allow the tenderer to submit a final tender that reflects the outcome of those discussions.

The contracts concerned are those by which the municipality entrusts to a person the operation of a park, a facility or place designed for the practice of cultural, recreational or community activities, a convention centre or an exhibition centre.

A call for tenders for such contracts must also contain

(1) the rules for breaking a tie in the points assigned to final tenders by the selection committee;

(2) the procedure and the time period, which may not exceed six months, for holding discussions; and

(3) provisions allowing the municipality to ensure compliance at all times with the rules applicable to it, in particular with respect to access to the documents of public bodies and the protection of personal information.

The council shall establish a selection committee consisting of at least three members, other than council members; the committee shall evaluate each final tender and, for each criterion mentioned in the call for tenders described in the first paragraph, assign points which the secretary of the selection committee shall record in the secretary's report referred to in article 936.0.12.

“936.0.6. In addition to any publication required under subparagraph 1 of the third paragraph of subarticle 1 of the first paragraph of article 935, every call for final tenders must be sent in writing to each tenderer referred to in the first paragraph of article 936.0.5.

“936.0.7. In the case of a call for tenders described in article 936.0.5 or 936.0.6, the prohibition set out in subarticle 3.1 of the first paragraph of article 935 applies until the reports referred to in article 936.0.12 are tabled.

“936.0.8. Subarticles 4 to 6 of the first paragraph of article 935 do not apply to a tender submitted following a call for tenders described in article 936.0.5 or 936.0.6.

Such tenders must be opened in the presence of the secretary of the selection committee; the secretary shall record the names of the tenderers and the price of each tender in the report referred to in article 936.0.12.

“936.0.9. If the council establishes a qualification process described in article 936.0.2 to award a single contract under article 936.0.5, it may set a limit, which may not be less than three, on the number of suppliers to which it will grant qualification.

“936.0.10. Any provision required in order to bring the parties to enter into a contract may be negotiated with the person that obtained the highest score, provided the provision conserves the basic elements of the calls for tenders described in articles 936.0.5 and 936.0.6 and the basic elements of the tender.

“936.0.11. The discussions and negotiations described in articles 936.0.5 and 936.0.10 are, in the case of the municipality, under the responsibility of a person identified in the call for tenders who may neither be a council member nor a member or the secretary of the selection committee. The person shall record the dates and subjects of any discussions or negotiations in that person's report referred to in article 936.0.12.

“936.0.12. The contract may not be entered into before the secretary of the selection committee and the person referred to in article 936.0.11 table their reports before the council.

The report of the person referred to in article 936.0.11 must certify that any discussions or negotiations were carried out in compliance with the applicable provisions and that all tenderers were treated equally. The report of the secretary of the selection committee must do likewise with respect to every other step of the tendering process.”

ACT RESPECTING MUNICIPAL TAXATION

14. Section 69.7.1 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by striking out “or fourth”.

15. Section 132 of the Act is amended by replacing “the receipt by the Minister of a copy of the notice” by “the Minister receives a copy of the certificate of alteration”.

16. Section 138.5 of the Act is amended

(1) by striking out “or in the case where the school board or the municipal body responsible for assessment is the applicant under subparagraph 3 of that second paragraph” in subparagraph 2 of the fourth paragraph;

(2) by replacing subparagraph 4 of the fourth paragraph by the following subparagraphs:

“(4) the sending of a copy of the certificate of alteration to the school board or the municipal body responsible for assessment, in the case where the school board or the body is the applicant under subparagraph 3 of that second paragraph;

“(5) receipt by the Minister of a copy of the certificate of alteration, in the case described in subparagraph 4 of that second paragraph.”

17. Section 153 of the Act is amended by replacing “or a copy of the notice of alteration” in the second paragraph by “or a copy of the certificate of alteration or of the notice of alteration”.

18. Section 179 of the Act is amended by adding the following paragraph at the end:

“The assessor shall forward a copy of the certificate

(1) to the school board concerned;

(2) to the municipal body responsible for assessment, if the assessor is not an employee of the municipal body;

(3) to the Minister, if the alteration concerns an entry used to calculate an amount payable by the Government under section 210, 254 or 257;

(4) to the Minister of Agriculture, Fisheries and Food, if the alteration concerns a unit of assessment that includes an agricultural operation registered in accordance with a regulation under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14) and situated in an agricultural zone established under the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1)."

19. Section 180 of the Act is amended

(1) by striking out "to the school board concerned and to the municipal body responsible for assessment. He shall send a copy of the notice" in the third paragraph;

(2) by striking out the fourth paragraph.

20. Section 180.0.1 of the Act is repealed.

21. Section 232 of the Act is amended by striking out the third paragraph.

22. Section 244.51 of the Act is amended by replacing "at 40% of that rate and at 60% of the basic rate" in the first paragraph by "at:

(1) 40% of that rate and 60% of the basic rate in the case of a local railway, as defined by a regulation of the Minister; or

(2) the rate specific to that category in other cases."

23. Section 261.5 of the Act is amended by replacing "in section 244.51" in the second paragraph by "in subparagraph 1 of the first paragraph of section 244.51".

24. Section 261.5.17 of the Act is amended by replacing "in section 244.51" in the first paragraph by "in subparagraph 1 of the first paragraph of section 244.51".

25. Section 263 of the Act is amended

(1) by inserting the following paragraph after paragraph 9:

"(9.1) define, for the purposes of section 244.51, the term "local railway", in particular by referring to a list of railways;"

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

“The Minister may only adopt a regulation concerning an object referred to in subparagraph 9.1 of the first paragraph after consulting with the Minister of Transport.”

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

26. The Act respecting public transit authorities (R.S.Q., chapter S-30.01) is amended by inserting the following section after section 158.2:

“158.3. The council of a municipality in whose territory the Société de transport de Montréal plans to carry out work or works necessary for the pursuit of its mission, provided for in section 151, relating to the subway network may, by by-law, allow such work or works to be carried out.

For that purpose and despite any provision to the contrary, the purpose of the by-law is to enact the planning rules that the Société de transport de Montréal must comply with in carrying out the work and works concerned. The by-law may not be adopted before the tabling before the municipal council of the report on a public consultation held by the Société, in accordance with a policy adopted by its board of directors, on the work or works to be allowed by the by-law.

The policy provided for in the preceding paragraph must provide that, at least seven days before the public consultation, a notice of the consultation must be published in a newspaper in the territory of the municipality and be posted on the land where the proposed work or works are to be carried out so as to be clearly noticeable and visible from the public road.

For the purposes of the first paragraph, if the territory in which the Société plans to carry out work or works is the territory of Ville de Montréal, Ville de Westmount, Ville de Mont-Royal or Ville de Longueuil, “council of a municipality” means the urban agglomeration council of Montréal or the urban agglomeration council of Longueuil, as applicable.”

ACT TO AGAIN AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

27. 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 and section 102 of chapter 18 of the statutes of 2010, is again amended by replacing “2011” in the second paragraph by “2012”.

OTHER AMENDING PROVISIONS

28. Section 67 of Order in Council 1229-2005 (2005, G.O. 2, 5176A), concerning the urban agglomeration of Montréal, amended by section 130 of chapter 60 of the statutes of 2006, section 33 of chapter 19 of the statutes of 2008 and section 111 of chapter 18 of the statutes of 2010, is again amended by replacing “2011” in the second paragraph by “2012”.

29. Section 68 of the Order in Council, replaced by section 34 of chapter 19 of the statutes of 2008 and amended by section 112 of chapter 18 of the statutes of 2010, is again amended by replacing “2011” in the fifth paragraph by “2012”.

30. Section 8 of Order in Council 516-2010 (2010, G.O. 2, 1973), concerning the constitution of Municipalité régionale de comté du Golfe-du-Saint-Laurent, is repealed.

TRANSITIONAL AND FINAL PROVISIONS

31. For the 2012 fiscal year, the Act respecting municipal taxation (R.S.Q., chapter F-2.1) applies with the following modifications:

(1) replace “40%” in the third paragraph of section 232 by “70%”;

(2) replace “the rate specific to that category” in subparagraph 2 of the first paragraph of section 244.51, as amended by section 22, by “70% of the rate specific to that category and 30% of the basic rate”;

(3) replace the second paragraph of section 261.5 by the following paragraph:

“However, for the purposes of subparagraph 2 of the first paragraph, in the case of a unit of assessment referred to in subparagraph 1 of the first paragraph of section 244.51, a unit of assessment referred to in subparagraph 2 of the first paragraph of that section, a unit of assessment referred to in section 244.52 or a unit of assessment forming part of any of classes 1A to 8 listed in section 244.32, instead of taking into consideration the value set out in the applicable paragraph of section 261.1, the following values must be taken into consideration:

(1) in the first case, 40% of that value;

(2) in the second case, 70% of that value;

(3) in the third case, 20% of that value; and

(4) in the fourth case, the part of that value corresponding to the percentage of the rate specific to the category of non-residential immovables that is applicable to the unit under section 244.53 or that would be applicable if such a rate were fixed and if no rate specific to the category of industrial immovables were fixed.”;

(4) replace the first paragraph of section 261.5.17 by the following paragraph:

“**261.5.17.** In the case of a unit of assessment referred to in subparagraph 1 of the first paragraph of section 244.51, a unit of assessment referred to in

subparagraph 2 of the first paragraph of that section, a unit of assessment referred to in section 244.52 or a unit of assessment forming part of any of classes 1A to 8 listed in section 244.32, instead of taking into consideration its taxable value, the following values are taken into consideration:

- (1) in the first case, 40% of that value;
- (2) in the second case, 70% of that value;
- (3) in the third case, 20% of that value; and

(4) in the fourth case, the part of that value corresponding to the percentage of the rate specific to the category of non-residential immovables that is applicable to the unit under section 244.53 or that would be applicable if such a rate were fixed and if no rate specific to the category of industrial immovables were fixed.”

32. Until a regulation is made under subparagraph 9.1 of the first paragraph of section 263 of the Act respecting municipal taxation, as amended by section 25, subparagraph 1 of the first paragraph of section 244.51 of that Act applies to the following local railways:

- (1) Chemin de fer Charlevoix inc.;
- (2) Chemins de fer Québec-Gatineau inc.;
- (3) Compagnie du chemin de fer Lanaudière inc.;
- (4) La compagnie du chemin de fer de Québec Central;
- (5) Société du chemin de fer de la Gaspésie;
- (6) Compagnie de chemin de fer de l’Outaouais;
- (7) Chemin de fer St-Laurent & Atlantique (Québec) inc.; and
- (8) Chemin de fer Montréal, Maine & Atlantique.

33. Sections 4 to 13 of Order in Council 645-2005 (2005, G.O. 2, 2303), amended by sections 24 and 25 of chapter 19 of the statutes of 2008, continue to apply to Ville de Montréal for the purposes of the 2013 general election and any by-election held before the 2017 general election.

34. Ville de Saguenay is exempt from the obligation under the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) to divide its territory into electoral districts for the purposes of the 2013 general election. The division of its territory, for the purposes of that election and any by-election held before the 2017 general election, is the division that applied for the purposes of its last general election.

35. This Act comes into force on 9 December 2011, except

- (1) sections 1 to 10, which come into force on 3 November 2013;
- (2) sections 15 to 20 and 22 and 25, which come into force on 1 January 2012;
- (3) sections 14, 21, 23 and 24, which come into force on 1 January 2013.

However, for the purposes of the 2013 general election, the amendments made by sections 1 to 4 and 7 to 10 have effect from 1 January 2012.

2011, chapter 34

AN ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON 17 MARCH 2011 AND AMENDING VARIOUS LEGISLATIVE PROVISIONS

Bill 32

Introduced by Mr. Raymond Bachand, Minister of Revenue
Introduced 2 November 2011
Passed in principle 9 November 2011
Passed 8 December 2011
Assented to 9 December 2011

Coming into force: 9 December 2011

Legislation amended:

Tax Administration Act (R.S.Q., chapter A-6.002)
Act respecting the Agence du revenu du Québec (R.S.Q., chapter A-7.003)
Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)
Taxation Act (R.S.Q., chapter I-3)
Act respecting lotteries, publicity contests and amusement machines (R.S.Q., chapter L-6)
Act respecting the legal publicity of enterprises (R.S.Q., chapter P-44.1)
Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5)
Act respecting the Régie des alcools, des courses et des jeux (R.S.Q., chapter R-6.1)
Act respecting the Québec Pension Plan (R.S.Q., chapter R-9)
Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1)
Act respecting the Québec sales tax (R.S.Q., chapter T-0.1)
Fuel Tax Act (R.S.Q., chapter T-1)
Act giving effect to the Budget Speech delivered on 30 March 2010 and to certain other budget statements (2011, chapter 1)
Act respecting mainly the implementation of certain provisions of the Budget Speech of 17 March 2011 and the enactment of the Act to establish the Northern Plan Fund (2011, chapter 18)

Explanatory notes

Firstly, this Act amends various legislation to, among other things, give effect to measures announced in the Budget Speech delivered on 17 March 2011 and in Information Bulletins published by the Ministère des Finances in 2010 and 2011.

It amends the Tax Administration Act to protect the mandataries of the State that collect an amount required by a fiscal law to be collected against judicial proceedings.

(Cont'd on next page)

Explanatory notes (Cont'd)

It amends the Act respecting prescription drug insurance and the Act respecting the Régie de l'assurance maladie du Québec to enhance exemptions relating to the public prescription drug insurance plan and to the health contribution.

It amends the Taxation Act to introduce, amend or abolish fiscal measures specific to Québec. More specifically the amendments deal with

- (1) the introduction of a tax credit for experienced workers;
- (2) the implementation of two new components of the refundable tax credit for informal caregivers of persons of full age;
- (3) certain conditions governing the application of the refundable solidarity tax credit;
- (4) the tax treatment of certain amounts repaid by a succession;
- (5) the eligibility period of the refundable tax credit for the acquisition or leasing of new energy-efficient vehicles;
- (6) the introduction of a refundable tax credit for the production of cellulosic ethanol; and
- (7) adjustments to certain cultural field tax credits.

It amends the Act respecting lotteries, publicity contests and amusement machines, the Act respecting the Régie des alcools, des courses et des jeux and the Act respecting the Société des loteries du Québec in particular to provide for a certification and verification procedure for gaming machines and video lottery machines.

It amends the Act respecting the Québec sales tax to broaden the scope of the zero-rating measure that applies to printed books.

It amends the Fuel Tax Act to implement a new mechanism for managing the tax exemption of Indians regarding the fuel tax.

It further amends the Taxation Act to make amendments similar to those made to the Income Tax Act of Canada by Bill C-47 (Statutes of Canada, 2010, chapter 25), assented to on 15 December 2010. The Act thus gives effect mainly to harmonization measures announced in the Budget Speech delivered on 30 March 2010. More specifically the amendments deal with

- (1) the disbursement quota of a charity; and
- (2) the tax treatment applicable to securities options.

It further amends the Act respecting the Québec sales tax to make amendments similar to those made to the Excise Tax Act by Bill C-9 (Statutes of Canada, 2010, chapter 12), assented to on 12 July 2010. The Act thus gives effect mainly to a harmonization measure announced in Information Bulletin 2009-9 published on 22 December 2009 by the Ministère des Finances, dealing with the new rebate for registered pension plan trusts.

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



Chapter 34

AN ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON 17 MARCH 2011 AND AMENDING VARIOUS LEGISLATIVE PROVISIONS

[Assented to 9 December 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TAX ADMINISTRATION ACT

1. (1) Section 17.6 of the Tax Administration Act (R.S.Q., chapter A-6.002) is amended by replacing the first paragraph by the following paragraph:

“17.6. The Minister may suspend, revoke or refuse to issue or renew a permit issued or applied for under the Tobacco Tax Act (chapter I-2) or the Fuel Tax Act (chapter T-1), or a certificate issued or applied for under section 26.1 of the Fuel Tax Act, where the person who applied for the permit or certificate or the holder of the permit or certificate, as the case may be, fails to comply with the requirements of this Act or, as the case may be, of the Tobacco Tax Act or the Fuel Tax Act.”

(2) Subsection 1 has effect from 1 July 2011.

2. (1) Section 17.8 of the Act is amended by replacing the first paragraph by the following paragraph:

“17.8. The suspension of a registration certificate or permit issued under a fiscal law, or the suspension of a certificate issued under section 26.1 of the Fuel Tax Act (chapter T-1) is effective from the date of service of the decision upon the holder. The decision must be served by personal service or by registered mail.”

(2) Subsection 1 has effect from 1 July 2011.

3. (1) Section 17.9 of the Act is amended

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

“17.9. The revocation of a registration certificate or permit issued under a fiscal law, or the revocation of a certificate issued under section 26.1 of the Fuel Tax Act (chapter T-1), is effective from the date of service of the decision upon the holder.”;

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

“The holder shall return the registration certificate, permit or certificate to the Minister immediately after being served.”

(2) Subsection 1 has effect from 1 July 2011.

4. (1) Section 18 of the Act is replaced by the following section:

“**18.** No judicial recourse may be exercised against a person because the person has withheld, deducted or collected an amount which a fiscal law authorizes or orders the person to withhold, deduct or collect.”

(2) Subsection 1 has effect from 29 October 2010. It also applies in respect of cases pending before the courts on that date.

5. Section 69.1 of the Act is amended by replacing subparagraph y of the second paragraph by the following subparagraph:

“(y) the Anti-Corruption Commissioner, the Associate Commissioner for Audits and the audit teams and investigation units designated by the Government in accordance with the Anti-Corruption Act (chapter L-6.1), in respect of information necessary for the enforcement of that Act; and”.

6. (1) The Act is amended by inserting the following section after section 96:

“**96.1.** The Government may set, by regulation, the tariff of fees payable by users of the service offered by the Agency with respect to advance rulings or paid advice.”

(2) Subsection 1 has effect from 1 April 2011.

ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

7. (1) The Act respecting the Agence du revenu du Québec (R.S.Q., chapter A-7.003) is amended by inserting the following section after section 199:

“**199.1.** The Regulation respecting the fees for users of the advance rulings and written opinions service of the Direction générale de la législation, des enquêtes et du registraire des entreprises of the Agence du revenu du Québec (R.R.Q., chapter A-6.01, r. 3), deemed to have been made under the Public Administration Act (chapter A-6.01), is deemed to be a regulation made under the Tax Administration Act (chapter A-6.002).”

(2) Subsection 1 has effect from 1 April 2011.

ACT RESPECTING PRESCRIPTION DRUG INSURANCE

8. (1) Section 24.1 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01) is replaced by the following section:

“**24.1.** The following persons are exempted from payment of the premium for a calendar year:

(1) persons 65 years of age or over throughout the year who receive monthly guaranteed income supplements in the year under the Old Age Security Act (Revised Statutes of Canada, 1985, chapter O-9), the aggregate of which supplements represents at least 94% of the maximum amount that may be paid in that respect annually; and

(2) persons who reach 65 years of age in the year, if paragraph 2 of section 15 applies to them for each of the months in the year that precede the month following the month in which they reach that age and if they receive, for each of the months in the year that follow the month in which they reach that age, at least 94% of the maximum amount of monthly guaranteed income supplement under the Old Age Security Act.

For the purposes of subparagraphs 1 and 2 of the first paragraph, an amount received by a person as a monthly guaranteed income supplement under the Old Age Security Act and the maximum amount that may be paid in that respect must be determined without taking into account the amount that may be added to the amount of the supplement under section 12.1 or 22.1 of that Act.”

(2) Subsection 1 applies from the year 2011.

9. (1) Section 28 of the Act is amended

(1) by adding “(Revised Statutes of Canada, 1985, chapter O-9)” at the end of the first paragraph;

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

“For the purposes of the first paragraph, an amount received by a person as a monthly guaranteed income supplement under the Old Age Security Act and the maximum amount that may be paid in that respect must be determined without taking into account the amount that may be added to the amount of the supplement under section 12.1 or 22.1 of that Act.”

(2) Subsection 1 has effect from 1 July 2011.

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

(1) by replacing “the guaranteed” in subparagraph 1 of the second paragraph by “monthly guaranteed”;

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

“For the purposes of subparagraph 1 of the second paragraph, an amount received by a person as a monthly guaranteed income supplement under the Old Age Security Act and the maximum amount that may be paid in that respect must be determined without taking into account the amount that may be added to the amount of the supplement under section 12.1 or 22.1 of that Act.”

(2) Subsection 1 has effect from 1 July 2011.

TAXATION ACT

11. 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 by replacing subparagraph *v* of paragraph *g* of the definition of “donation avec réserve d’usufruit ou d’usage reconnue” in the French text by the following subparagraph:

“v. l’usufruit ou le droit d’usage s’éteint en cas de disparition de l’œuvre d’art ou du bien culturel et que le contribuable peut réclamer le produit de l’assurance visée au sous-paragraphe iii;”.

12. (1) Section 2.2 of the Act is amended by replacing “Division II.11.3” by “Divisions II.11.3, II.11.6 and II.11.7”.

(2) Subsection 1 has effect from 1 January 2011.

13. (1) Section 21.4.17 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(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 or 1029.8.36.0.105, 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.”

(2) Subsection 1 has effect from 18 March 2011.

14. (1) Section 21.4.19 of the Act is amended

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

“(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 or 1029.8.36.0.105, 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;"

(2) by striking out "ou de la devise canadienne" in the portion of paragraph *f* before subparagraph *i* in the French text.

(2) Paragraph 1 of subsection 1 has effect from 18 March 2011.

(3) Paragraph 2 of subsection 1 applies to a taxation year that begins after 13 December 2007.

15. Section 21.40 of the Act is amended by replacing subparagraph *ii* of subparagraph *h* of the second paragraph by the following subparagraph:

"*ii.* from which any amount was distributed before 19 February 1997, or".

16. (1) Section 49 of the Act is amended by replacing "Subject to sections 49.2 and 58.0.1" by "Subject to section 49.2".

(2) Subsection 1 applies in respect of a right exercised after 4:00 p.m. Eastern Standard Time, 4 March 2010.

17. (1) Section 49.2.2 of the Act is replaced by the following section:

"49.2.2. For the purposes of this section, section 49.2, Title IV, sections 725.2.2 and 725.2.3, paragraph *a* of section 725.3 and section 888.1, and subject to section 49.2.3, a taxpayer is deemed to dispose of securities that are identical properties in the order in which the taxpayer acquired them and the following rules apply for that purpose:

(*a*) if the taxpayer acquires a particular security (other than under the circumstances to which section 49.2 or 886 applies) at a time when the taxpayer also acquires or holds one or more other securities that are identical to the particular security and are, or were, acquired under circumstances to which any of those sections applied, the taxpayer is deemed to have acquired the particular security at the time immediately preceding the earliest of the times at which the taxpayer acquired those other securities; and

(*b*) if the taxpayer acquires, at the same time, two or more identical securities under the circumstances to which section 49.2 applied, the taxpayer is deemed to have acquired the securities in the order in which the agreements under which the taxpayer acquired the rights to acquire the securities were made."

(2) Subsection 1 applies in respect of a right exercised after 4:00 p.m. Eastern Standard Time, 4 March 2010.

18. (1) Section 49.4 of the Act is amended by replacing subparagraph *a* of the fourth paragraph by the following subparagraph:

“(a) the taxpayer is deemed, except for the purposes of subparagraph ii of paragraph *d* of section 58.0.2, as it read before being repealed, not to have disposed of the exchanged option and not to have acquired the new option;”.

(2) Subsection 1 applies in respect of a right exercised after 4:00 p.m. Eastern Standard Time, 4 March 2010. In addition, when subparagraph *a* of the fourth paragraph of section 49.4 of the Act applies after 31 December 1999 and before 4:00 p.m. Eastern Standard Time, 4 March 2010, it is to be read as if “paragraph *d* of section 58.0.2” was replaced by “subparagraph *d* of the first paragraph of section 58.0.2”.

19. (1) Section 49.5 of the Act is amended

(1) by replacing “section 49.2 or 58.0.1” in the portion of the first paragraph before subparagraph *a* by “section 49.2”;

(2) by replacing “auxquelles réfère le premier alinéa” in the portion of the second paragraph before subparagraph *a* in the French text by “auxquelles le premier alinéa fait référence”.

(2) Paragraph 1 of subsection 1 applies in respect of a right exercised after 4:00 p.m. Eastern Standard Time, 4 March 2010.

20. (1) The Act is amended by inserting the following section after section 50:

“**50.1.** An employee who transfers or disposes of rights under the agreement referred to in section 48 in respect of some or all of the securities to the particular qualifying person (or a qualifying person with which the particular qualifying person is not dealing at arm’s length) with which the employee is not dealing at arm’s length is deemed to receive, because of the employee’s office or employment, in the taxation year in which the employee makes the transfer or disposition, a benefit equal to the amount by which the value of the consideration for the transfer or disposition exceeds the amount paid by the employee to acquire those rights.”

(2) Subsection 1 applies in respect of the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time, 4 March 2010.

21. (1) The Act is amended by inserting the following section after section 52:

“**52.0.1.** If rights of an employee under the agreement referred to in section 48 have, by one or more transactions between persons not dealing at arm’s length, become vested in a particular person who transfers or disposes of the rights to a particular qualifying person (or a qualifying person with which

the particular qualifying person is not dealing at arm's length) with which the particular person is not dealing at arm's length, the employee is deemed, subject to the second paragraph, to receive, because of the employee's office or employment, in the taxation year in which the particular person made the transfer or disposition, a benefit equal to the amount by which the value of the consideration for the transfer or disposition exceeds the amount paid by the employee to acquire those rights.

Where the employee was deceased at the time the particular person transferred or disposed of the employee's rights, the benefit is deemed to have been received by the particular person, in the taxation year in which the particular person transferred or disposed of the employee's rights, as income from the duties of an office or employment performed by the particular person in that year in the country in which the employee primarily performed the duties of the employee's office or employment."

(2) Subsection 1 applies in respect of the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time, 4 March 2010.

22. (1) Section 52.1 of the Act is amended by replacing "sections 50 to 52" by "sections 50 to 52.0.1".

(2) Subsection 1 applies in respect of a death that occurs after 4:00 p.m. Eastern Standard Time, 4 March 2010.

23. (1) Sections 58.0.1 to 58.0.6 of the Act are repealed.

(2) Subsection 1 applies in respect of a right exercised after 4:00 p.m. Eastern Standard Time, 4 March 2010. In addition, when section 58.0.2 of the Act applies after 31 December 1999 and before 4:00 p.m. Eastern Standard Time, 4 March 2010, it is to be read as if the following paragraph was added:

"If, in the course of a reorganization that gives rise to a dividend that would, but for section 308.3, be subject to section 308.1, rights to acquire securities listed on a stock exchange referred to in any of subparagraphs i to iii of subparagraph *d* of the first paragraph (in this paragraph referred to as "public options") under an agreement to sell or issue securities referred to in section 48 are exchanged for rights to acquire securities that are not listed on such a stock exchange (in this paragraph referred to as "private options"), and the private options are subsequently exchanged for public options, the private options are deemed to be rights to acquire shares that are listed on such a stock exchange for the purposes of subparagraph *d* of the first paragraph."

24. (1) Section 58.0.7 of the Act is replaced by the following section:

"58.0.7. Where, at any time in a taxation year, a taxpayer holds a security that was acquired under the circumstances to which section 58.0.1, as it read before being repealed, applied, the taxpayer shall enclose with the fiscal return the taxpayer is required to file for the year under section 1000, or would be

required to so file if tax were payable by the taxpayer under this Part, a copy of every document sent to the Minister of National Revenue under subsection 16 of section 7 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

(2) Subsection 1 applies in respect of a right exercised after 4:00 p.m. Eastern Standard Time, 4 March 2010.

25. (1) The Act is amended by inserting the following section after section 132.2:

“**132.3.** A taxpayer shall not deduct, in computing the taxpayer’s income from a business or property for a taxation year, an amount in respect of which a valid election was made by or on behalf of the taxpayer under subsection 1.1 of section 110 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

(2) Subsection 1 applies in respect of the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time, 4 March 2010.

26. (1) The Act is amended by inserting the following section after section 234.0.1:

“**234.0.2.** Where, in respect of a taxation year, an individual has made an election under section 1086.28, the amount deemed to be a capital gain under subparagraph *b* of the first paragraph of that section is deemed to be a gain from the disposition of property for the year.”

(2) Subsection 1 has effect from 4 March 2010.

27. (1) Section 255 of the Act is amended

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

“(f) where the property is a share of the capital stock of a corporation, the amount of the benefit that, in respect of the acquisition of the property by the taxpayer, is deemed by Division VI of Chapter II of Title II to have been received in any taxation year beginning before the particular time and ending after 31 December 1971 by the taxpayer or by a person that did not deal at arm’s length with the taxpayer or, if the share was acquired after 27 February 2000, the amount of the benefit that would have been so deemed to have been received if that Division VI were applied without reference to sections 49.2 and 58.0.1, as the latter section read before being repealed;”;

(2) by replacing paragraph *j.3* by the following paragraph:

“(j.3) where the property is a unit of a mutual fund trust, the amount of the benefit that, in respect of the acquisition of the property by the taxpayer, is deemed by Division VI of Chapter II of Title II to have been received in any

taxation year beginning before the particular time by the taxpayer or by a person that did not deal at arm's length with the taxpayer or, if the unit was acquired after 27 February 2000, the amount of the benefit that would have been so deemed to have been received if that Division VI were applied without reference to section 58.0.1, as it read before being repealed;”.

(2) Subsection 1 applies in respect of a property acquired as a result of the exercise of a right after 4:00 p.m. Eastern Standard Time, 4 March 2010.

28. (1) Section 259.0.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) the security is acquired in circumstances to which any of sections 49.2, 49.5 and 886 applies or to which section 58.0.1, as it read before being repealed, applies; or”.

(2) Subsection 1 applies in respect of a security acquired as a result of the exercise of a right after 4:00 p.m. Eastern Standard Time, 4 March 2010.

29. (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 or distribution of energy, or the production of fuel, 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.”

(2) Subsection 1 applies from the taxation year 2004. However, when subparagraphs *h* and *i* of the first paragraph of section 363 of the Act apply before 23 February 2005, they are to be read as follows:

“(h) the generation or distribution of energy, or the production of fuel, using property described in Class 43.1 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 in Schedule B to the Regulation respecting the Taxation Act.”

30. Section 518 of the Act is amended by replacing “paragraph 21.2” by “subsection 21.2”.

31. Section 529 of the Act is amended by replacing “paragraph 21.2” in the first paragraph by “subsection 21.2”.

32. Section 614 of the Act is amended by replacing “paragraph 21.2” in the portion of the second paragraph before subparagraph *a* by “subsection 21.2”.

33. (1) Section 725.2 of the Act is amended

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

“(b.1) the security was acquired under the agreement by the individual or a person not dealing at arm’s length with the individual in circumstances described in section 51; and”;

(2) by replacing “subparagraph *i*” in subparagraph *i* of paragraph *c* by “subparagraph *i.1*”.

(2) Subsection 1 applies in respect of the acquisition of a security occurring after 4:00 p.m. Eastern Standard Time, 4 March 2010.

34. (1) The Act is amended by inserting the following section after section 725.2.0.1:

“725.2.0.2. Where section 725.2 applies to an individual for a particular taxation year in respect of the transfer or disposition of rights under an agreement referred to in section 48 as regards a security of a particular qualifying person, it is to be read without reference to its paragraph *b.1* if

(a) the particular qualifying person made a valid election under subsection 1.1 of section 110 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in relation to the transfer or disposition; and

(b) the individual encloses a prescribed form containing prescribed information with the fiscal return the individual is required to file for the particular year under section 1000, or would be required to so file if tax were payable under this Part by the taxpayer.”

(2) Subsection 1 applies in respect of the transfer or disposition of a right occurring after 4:00 p.m. Eastern Standard Time, 4 March 2010.

35. (1) Section 726.4.17.18 of the Act is amended by replacing “Lower North Shore” in paragraph *b* of the definition of “northern exploration zone” by “Côte-Nord administrative region (09), described in the Décret concernant la révision des limites des régions administratives du Québec (R.R.Q., chapitre D-11, r. 1),”.

(2) Subsection 1 has effect from 14 September 2010.

36. (1) The Act is amended by inserting the following after section 752.0.10.0.1:

“CHAPTER I.0.2.0.1**“TAX CREDIT FOR EXPERIENCED WORKERS**

“752.0.10.0.2. In this chapter,

“eligible work income” of an individual for a taxation year means the aggregate of all amounts, other than excluded work income, each of which is

(a) an amount included under any of sections 32 to 58.3 in computing the individual’s income for the year from an office or employment;

(b) the amount by which the individual’s income for the year from any business the individual carries on either alone or as a partner actively engaged in the business exceeds the aggregate of the individual’s losses for the year from such businesses;

(c) an amount included in computing the individual’s income for the year under paragraph *e.2* or *e.6* of section 311; or

(d) an amount included in computing the individual’s income for the year under paragraph *h* of section 312;

“excess work income limit” applicable for a taxation year means an amount equal to

(a) \$3,000, for the taxation year 2012;

(b) \$4,000, for the taxation year 2013;

(c) \$5,000, for the taxation year 2014;

(d) \$8,000, for the taxation year 2015; and

(e) \$10,000, for a taxation year subsequent to the taxation year 2015;

“excluded work income” of an individual for a taxation year means

(a) an amount included in computing the individual’s income for the year from an office or employment, if the amount is the value of a benefit received or enjoyed by the individual in the year because of a previous office or employment;

(b) an amount deducted in computing the individual’s taxable income for the year; or

(c) if the individual reaches 65 years of age in the year, an amount attributable to the part of the year that precedes the day on which the individual reaches that age.

“752.0.10.0.3. An individual who, on the last day of a taxation year or, if the individual dies in the year, on the date of the individual’s death, is resident in Québec and has reached 65 years of age may deduct from the individual’s tax otherwise payable for the year under this Part an amount determined by the formula

$$A \times B \times (1 - C).$$

In the formula in the first paragraph,

(a) A is the percentage specified in paragraph *a* of section 750 that is applicable for the year;

(b) B is the lesser of the excess work income limit applicable for the year and the amount by which the individual’s eligible work income for the year exceeds \$5,000; and

(c) C is the percentage specified in the first paragraph of section 358.0.3 that is applicable for the year.”

(2) Subsection 1 applies from the taxation year 2012.

37. (1) Section 752.0.22 of the Act is replaced by the following section:

“752.0.22. For the purpose of computing the tax payable under this Part by an individual, the following provisions are to be applied in the following order: sections 752.0.0.1, 752.0.1, 776.41.14, 752.0.7.4, 752.0.10.0.3, 752.0.18.3, 776.1.5.0.17, 776.1.5.0.18, 752.0.18.8, 752.0.14, 752.0.11 to 752.0.13.1.1, 776.41.21, 752.0.10.6, 752.0.18.10, 752.0.18.15, 767 and 776.41.5.”

(2) Subsection 1 applies from the taxation year 2012.

38. (1) Section 752.0.27 of the Act is amended

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

“752.0.27. Where an individual becomes a bankrupt in a calendar year, the following rules apply for the purpose of determining the amounts deductible under sections 752.0.0.1 to 752.0.7, 752.0.10.0.3 and 752.0.14 to 752.0.18 in computing the individual’s tax payable under this Part for each of the individual’s taxation years referred to in section 779 that end in the calendar year:”;

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

“(b.0.1) in the case of an amount that is deductible for such a taxation year under section 752.0.10.0.3, the amount is to be computed as if

i. the particular amount in dollars that is specified in the definition of “excess work income limit” in section 752.0.10.0.2 and that would otherwise be applicable for such a taxation year was replaced by the proportion of that particular amount that the number of days in that taxation year is of the number of days in the calendar year, and

ii. the amount of \$5,000 specified in subparagraph *b* of the second paragraph of section 752.0.10.0.3 was replaced, for the taxation year that is deemed to begin on the date of the bankruptcy, by an amount equal to the amount by which \$5,000 exceeds the individual’s eligible work income, within the meaning of section 752.0.10.0.2, for the taxation year that is deemed to end the day before the bankruptcy; and”;

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

“For the purposes of subparagraph *i* of subparagraph *b.0.1* of the first paragraph in respect of each of the taxation years referred to in section 779 that end in the calendar year in which an individual becomes a bankrupt, in computing the proportion described in that subparagraph *i*, no account is to be taken of the days in that taxation year and that calendar year on which the individual is not at least 65 years of age.”

(2) Subsection 1 applies from the taxation year 2012.

39. (1) Section 772.2 of the Act is amended

(1) by adding the following subparagraph after subparagraph *viii* of paragraph *d* of the definition of “non-business-income tax”:

“ix. that may reasonably be regarded as relating to the amount determined for *B* in the formula in the first paragraph of section 752.0.10.0.3 in respect of the taxpayer for the year;”;

(2) by adding the following paragraph after paragraph *c* of the definition of “business-income tax”:

“(d) that may reasonably be regarded as relating to the amount determined for *B* in the formula in the first paragraph of section 752.0.10.0.3 in respect of the taxpayer for the year;”.

(2) Subsection 1 applies from the taxation year 2012.

40. (1) Section 776.41.5 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

“(a) A is the aggregate of all amounts each of which is an amount that the individual’s eligible spouse for the taxation year may deduct under this Book in computing the eligible spouse’s tax otherwise payable for the year under this Part, other than an amount deductible under any of sections 752.0.10.0.3, 752.12, 776.1.5.0.17 and 776.1.5.0.18; and”.

(2) Subsection 1 applies from the taxation year 2012.

41. (1) Section 776.65 of the Act is amended by replacing “752.0.10” in subparagraph *a* of the first paragraph by “752.0.10.0.3”.

(2) Subsection 1 applies from the taxation year 2012.

42. (1) Section 779 of the Act is amended by replacing “II.11.5” by “II.11.7”.

(2) Subsection 1 has effect from 1 January 2011.

43. (1) Section 835 of the Act is amended, in the first paragraph,

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

“(n) “transition year” of a life insurer means

i. in respect of the accounting standards adopted by the Accounting Standards Board and effective from 1 October 2006, the life insurer’s first taxation year that begins after 30 September 2006, or

ii. in respect of the International Financial Reporting Standards adopted by the Accounting Standards Board and effective from 1 January 2011, the life insurer’s first taxation year that begins after 31 December 2010;”;

(2) by adding the following subparagraphs after subparagraph *o*:

“(p) “deposit accounting insurance policy” means an insurance policy of a life insurer that, according to generally accepted accounting principles, is not an insurance contract for a taxation year of the life insurer; and

“(q) “excluded policy” means an insurance policy of a life insurer that would be a deposit accounting insurance policy for the life insurer’s base year if the International Financial Reporting Standards adopted by the Accounting Standards Board and effective from 1 January 2011 applied for that base year.”

(2) Subsection 1 applies to a taxation year that begins after 31 December 2010.

44. (1) The Act is amended by inserting the following section after section 844.9:

“844.9.1. In applying sections 844.8 and 844.9 to a life insurer for a taxation year in respect of the International Financial Reporting Standards adopted by the Accounting Standards Board and effective from 1 January 2011, the following rules apply:

(a) subparagraph *b* of the second paragraph of section 835 is to be read as follows:

“(b) B 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 if no account were taken of the life insurer’s excluded policies.”;

(b) the portion of the first paragraph of sections 844.8 and 844.9 before the formula is to be read as if “that ends after the beginning of the transition year” were replaced by “that ends at least two years after the beginning of the transition year”;

(c) subparagraph *b* of the second paragraph of sections 844.8 and 844.9 is to be read as if “the first day of the transition year” were replaced by “the first day of the first year that ends at least two years after the beginning of the transition year”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2010.

45. (1) Section 985.1 of the Act is amended

(1) by striking out paragraphs *a.0.1*, *a.0.2* and *a.2*;

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

“(b.1) “designated gift” means that portion of a gift of property made in a taxation year by a particular registered charity, to another registered charity with which it does not deal at arm’s length, that is designated by the particular registered charity in the return that it is required to file with the Minister for the year in accordance with the first paragraph of section 985.22;”.

(2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

46. (1) Sections 985.1.0.1 and 985.1.0.2 of the Act are repealed.

(2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

47. (1) Section 985.2.1 of the Act is amended by replacing the portion before paragraph *b* by the following:

“985.2.1. For the purposes of paragraph *b* of sections 985.6 to 985.8 and section 985.21, the following are deemed to be neither an amount expended in a taxation year on charitable activities nor a gift made to a qualified donee:

(a) a designated gift; and”.

(2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

48. (1) Section 985.8.1 of the Act is amended

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

“(a) of a registered charity, if it has entered into a transaction (including a gift to another registered charity) and it may reasonably be considered that a purpose of the transaction was to avoid or unduly delay the obligation to expend amounts on charitable activities;

“(b) of a registered charity, if it may reasonably be considered that a purpose of entering into a transaction (including the acceptance of a gift) with another registered charity to which paragraph *a* applies was to assist the other registered charity in avoiding or unduly delaying the obligation to expend amounts on charitable activities;”;

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

“(d) of a registered charity, if it has in a taxation year received a gift of property (other than a designated gift) from another registered charity with which it does not deal at arm’s length and it has expended, before the end of the next taxation year, in addition to its disbursement quota for each of those two taxation years, an amount that is less than the fair market value of the property, on charitable activities carried on by it or by way of gifts made to a qualified donee with which it deals at arm’s length.”

(2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

49. (1) Section 985.9 of the Act is amended

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

“ $A \times B \times 0.035/365$.”;

(2) by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) A is the number of days in the taxation year; and

“(b) B is

i. the prescribed amount for the year, in respect of all or a portion of a property owned by the charity at any time in the 24 months immediately preceding the year that was not used directly in charitable activities or administration, if that amount is greater than

- (1) if the charity is a charitable organization, \$100,000, and
- (2) in any other case, \$25,000, and
- ii. in any other case, nil.”;
- (3) by striking out subparagraphs *c* and *d* of the second paragraph;
- (4) by striking out the third and fourth paragraphs.
- (2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

50. (1) Sections 985.9.1 and 985.9.1.1 of the Act are repealed.

- (2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

51. (1) Section 985.9.4 of the Act is amended by replacing the portion before paragraph *b* by the following:

“985.9.4. For the purposes of subparagraph *i* of subparagraph *b* of the second paragraph of section 985.9, the Minister may

(*a*) authorize a change in the number of periods chosen by a registered charity in determining the prescribed amount; and”.

- (2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

52. (1) Section 985.14 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 paragraph *a* by the following paragraph:

“(a) a designated gift;”.

(2) Paragraph 2 of subsection 1 applies to a taxation year that ends after 3 March 2010.

53. (1) Section 985.15 of the Act is replaced by the following section:

“985.15. A registered charity may, with the approval in writing of the Minister, accumulate property for a particular purpose, on the terms and conditions and over the period of time specified in the approval.

Any property accumulated after receipt of and in accordance with the approval referred to in the first paragraph, including any income related to the accumulated property, is not to be included in computing the prescribed amount in subparagraph *i* of subparagraph *b* of the second paragraph of section 985.9

for the portion of any taxation year in the period, except to the extent that the registered charity is not in compliance with the terms and conditions of the approval.”

(2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

54. (1) Section 985.16 of the Act is repealed.

(2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

55. (1) Section 985.35.6 of the Act is amended

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

“Any property accumulated after receipt of and in accordance with the approval referred to in the first paragraph, including the income related to that property, is not to be included in computing the prescribed amount in subparagraph *i* of subparagraph *b* of the second paragraph of section 985.9 for the portion of any taxation year in the period, except to the extent that the registered museum is not in compliance with the terms and conditions of the approval.”;

(2) by striking out the third paragraph.

(2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

56. (1) Section 985.35.9 of the Act is replaced by the following section:

“**985.35.9.** The Minister may, in the manner described in sections 1064 and 1065, revoke the registration

(*a*) of a registered museum, if it has entered into a transaction (including a gift to another registered museum) and it may reasonably be considered that a purpose of the transaction was to avoid or unduly delay the obligation to expend amounts on museum activities;

(*b*) of a registered museum, if it may reasonably be considered that a purpose of entering into a transaction (including the acceptance of a gift) with another registered museum to which paragraph *a* applies was to assist the other registered museum in avoiding or unduly delaying the obligation to expend amounts on museum activities; and

(*c*) of a registered museum, if it has in a taxation year received a gift of property from another registered museum with which it does not deal at arm’s length and it has expended, before the end of the next taxation year, in addition to its disbursement quota for each of those two taxation years, an amount that is less than the fair market value of the property, on museum activities carried on by it or by way of gifts made to a qualified donee with which it deals at arm’s length.”

(2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

57. (1) Section 985.35.16 of the Act is amended

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

“Any property accumulated after receipt of and in accordance with the approval referred to in the first paragraph, including the income related to that property, is not to be included in computing the prescribed amount in subparagraph *i* of subparagraph *b* of the second paragraph of section 985.9 for the portion of any taxation year in the period, except to the extent that the registered cultural or communications organization is not in compliance with the terms and conditions of the approval.”;

(2) by striking out the third paragraph.

(2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

58. (1) Section 985.35.19 of the Act is replaced by the following section:

“**985.35.19.** The Minister may, in the manner described in sections 1064 and 1065, revoke the registration

(*a*) of a registered cultural or communications organization, if it has entered into a transaction (including a gift to another registered cultural or communications organization) and it may reasonably be considered that a purpose of the transaction was to avoid or unduly delay the obligation to expend amounts on artistic, cultural or communications activities;

(*b*) of a registered cultural or communications organization, if it may reasonably be considered that a purpose of entering into a transaction (including the acceptance of a gift) with another registered cultural or communications organization to which paragraph *a* applies was to assist the other registered cultural or communications organization in avoiding or unduly delaying the obligation to expend amounts on artistic, cultural or communications activities; and

(*c*) of a registered cultural or communications organization, if it has in a taxation year received a gift of property from another registered cultural or communications organization with which it does not deal at arm’s length and it has expended, before the end of the next taxation year, in addition to its disbursement quota for each of those two taxation years, an amount that is less than the fair market value of the property, on artistic, cultural or communications activities carried on by it or by way of gifts made to a qualified donee with which it deals at arm’s length.”

(2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

59. (1) Section 985.40 of the Act is amended

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

“Any property accumulated after receipt of and in accordance with the approval referred to in the first paragraph, including the income related to that property, is not to be included in computing the prescribed amount in subparagraph *i* of subparagraph *b* of the second paragraph of section 985.9 for the portion of any taxation year in the period, except to the extent that the recognized political education organization is not in compliance with the terms and conditions of the approval.”;

(2) by striking out the third paragraph.

(2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

60. (1) Section 985.43 of the Act is replaced by the following section:

“**985.43.** The Minister may, in the manner described in sections 1064 and 1065, revoke the recognition

(*a*) of a recognized political education organization, if it has entered into a transaction (including a gift to another recognized political education organization) and it may reasonably be considered that a purpose of the transaction was to avoid or unduly delay the obligation to expend amounts on educational activities promoting Québec sovereignty or Canadian unity;

(*b*) of a recognized political education organization, if it may reasonably be considered that a purpose of entering into a transaction (including the acceptance of a gift) with another recognized political education organization to which paragraph *a* applies was to assist the other recognized political education organization in avoiding or unduly delaying the obligation to expend amounts on educational activities promoting Québec sovereignty or Canadian unity; and

(*c*) of a recognized political education organization, if it has in a taxation year received a gift of property from another recognized political education organization with which it does not deal at arm’s length and it has expended, before the end of the next taxation year, in addition to its disbursement quota for each of those two taxation years, an amount that is less than the fair market value of the property, on educational activities promoting Québec sovereignty or Canadian unity carried on by it or by way of gifts made to a qualified donee with which it deals at arm’s length.”

(2) Subsection 1 applies to a taxation year that ends after 3 March 2010.

61. Section 1007.4 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) despite section 1007 and sections 1010 to 1011, the Minister may, before the end of the day that is one year after the day on which all rights of

objection and appeal expire or are determined in respect of the determination or redetermination, determine the tax, interest, penalties or other amounts payable and determine an amount deemed to have been paid or to have been an overpayment under this Part in respect of any member of the partnership and any other taxpayer for any taxation year as may be necessary to give effect to the determination or redetermination or a final judgment of the Court of Québec, the Court of Appeal or the Supreme Court of Canada.”

62. (1) Section 1010 of the Act is amended

(1) by replacing subsection 1 by the following subsection:

“(1) The Minister may at any time determine the tax, interest and penalties payable under this Part, or notify in writing any taxpayer who filed a fiscal return for a taxation year that no tax is payable for that taxation year.”;

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

“(2) The Minister may also redetermine the tax, interest and penalties payable under this Part and make a reassessment or an additional assessment, as the case may be.”;

(3) by replacing paragraphs *a.0.1* and *a.1* of subsection 2 by the following paragraphs:

“(*a.0.1*) within four years after the later day referred to in paragraph *a* if, at the end of the taxation year concerned, the taxpayer is a mutual fund trust or a corporation other than a Canadian-controlled private corporation;

“(*a.1*) within six years after the later day referred to in paragraph *a* or, in the case of a taxpayer referred to in paragraph *a.0.1*, within seven years after that day, where

i. a redetermination of the taxpayer’s tax by the Minister is required in accordance with section 1012 or would have been required if the taxpayer had claimed an amount in the prescribed time limit under section 1012,

ii. as a consequence of a redetermination of another taxpayer’s tax in accordance with this paragraph or section 1012, there is reason to redetermine the taxpayer’s tax for any relevant taxation year,

iii. a redetermination of the taxpayer’s tax would be made by the Minister, but for the expiration of the time limit prescribed in paragraph *a*, as a consequence of an additional payment of any income or profits tax to, or a reimbursement of any such tax by, the government of a foreign country or a political subdivision of a foreign country,

iv. a redetermination of the taxpayer’s tax is required to be made as a consequence of a reduction under section 359.15 of an amount purported to

be renounced by the corporation under any of the sections referred to in that section,

v. a redetermination of the taxpayer's tax is required to be made in order to give effect to the application of sections 752.0.10.10.1 and 752.0.10.18,

vi. a redetermination of the taxpayer's tax is required to be made as a consequence of a transaction involving the taxpayer and a person not resident in Canada with whom the taxpayer was not dealing at arm's length, or

vii. a redetermination of the taxpayer's tax is required to be made, if the taxpayer is not resident in Canada and carries on a business in Canada, as a consequence of an allocation by the taxpayer of revenues or expenses as amounts in respect of the Canadian business, other than revenues or expenses that relate solely to the Canadian business, that are recorded in the books of account of the Canadian business, and the documentation in support of which is kept in Canada, or a notional transaction between the taxpayer and its Canadian banking business, where the transaction is recognized for the purposes of the computation of an amount under this Act or an applicable tax agreement; and”;

(4) by replacing subparagraph i of paragraph *b* of subsection 2 by the following subparagraph:

“i. has made a misrepresentation that is attributable to negligence or wilful default or has committed any fraud in filing the return or in supplying any information provided for in this Part, or”;

(5) by inserting the following subsection after subsection 2:

“(2.1) In addition, the Minister may redetermine the tax, interest and penalties payable by the taxpayer under this Part for a taxation year for which tax consequences under this Part result from the fact that a redetermination of the taxpayer's tax must be made by the Minister in accordance with section 1012, as a consequence of the application of paragraph *g* or *h* of section 1012.1, in relation to a taxation year referred to in the first or second paragraph of section 1012.1.1, and, despite paragraph *a.1* of subsection 2, make a reassessment or an additional assessment beyond the period referred to in that paragraph *a.1.*”;

(6) by replacing subsection 3 by the following subsection:

“(3) However, the Minister may, under paragraph *a.1* of subsection 2 or subsection 2.1, make a reassessment or an additional assessment beyond the periods referred to in paragraph *a* or *a.0.1* of subsection 2 only to the extent that the reassessment or additional assessment may be reasonably regarded as related to the tax redetermination referred to in that paragraph *a.1* or subsection 2.1, as the case may be.”

(2) Paragraphs 5 and 6 of subsection 1 apply in respect of an amount paid after 31 December 2009 by the legal representative of a deceased taxpayer. They also apply in respect of an amount so paid before 1 January 2010, if the deceased taxpayer's legal representative made a valid election under subsection 3 of section 111.

63. Section 1010.1 of the Act is replaced by the following section:

“1010.1. Where the Minister would, but for this section, be entitled by virtue only of the filing of a waiver referred to in subparagraph ii of paragraph *b* of subsection 2 of section 1010, to redetermine the tax, interest or penalties payable under this Part, and to make a reassessment or an additional assessment, as the case may be, the Minister may not make such redetermination, reassessment or additional assessment after the day that is six months after the date on which a notice of revocation of the waiver is filed with the Minister in the prescribed form and in duplicate, by registered mail.”

64. (1) Section 1012.1 of the Act is amended by adding the following paragraphs after paragraph *f*:

“(g) the first paragraph of section 1055.1.2 as a consequence of an election referred to in subparagraph *a* of the second paragraph of that section and made by the taxpayer's legal representative for a subsequent taxation year; or

“(h) the first paragraph of section 1055.1.3 as a consequence of an election referred to in subparagraph *a* of the second paragraph of that section and made by the taxpayer's legal representative for a subsequent taxation year.”

(2) Subsection 1 applies in respect of an amount paid after 31 December 2009 by the legal representative of a deceased taxpayer. It also applies in respect of an amount so paid before 1 January 2010, if the deceased taxpayer's legal representative made a valid election under subsection 3 of section 111.

65. (1) The Act is amended by inserting the following section after section 1012.1:

“1012.1.1. If section 1012 applies, in relation to a taxation year, in respect of a particular amount referred to in paragraph *g* or *h* of section 1012.1, it is to be read as if “for any relevant taxation year, other than a taxation year preceding the taxation year” was replaced by “for the taxation year”.

If section 1012 applies, in relation to a particular taxation year, in respect of a particular amount referred to in paragraph *d* of section 1012.1 and the conditions of the third paragraph are met, it is to be read as follows:

“1012. If a taxpayer has filed for a particular taxation year the fiscal return required by section 1000 and a particular amount referred to in paragraph *d* of section 1012.1 is subsequently claimed as a deduction in computing the taxpayer's taxable income for the particular taxation year by

filing with the Minister, on or before the filing-due date applicable to the taxpayer's succession for the subsequent taxation year in respect of any amount deducted because of paragraph *g* of section 1012.1 in computing income for the taxation year of the taxpayer's death, a prescribed form to amend the fiscal return for the particular taxation year, the Minister shall, for any relevant taxation year, other than a taxation year preceding the particular taxation year, redetermine the taxpayer's tax to take into account the amount so claimed as a deduction in computing the taxpayer's taxable income."

The conditions to which the second paragraph refers are the following:

(*a*) the particular amount relates to a non-capital loss incurred in the taxation year in which the taxpayer died and does not exceed the portion of that loss that may reasonably be attributed to the deduction of any amount in computing the taxpayer's income for that year because of paragraph *g* of section 1012.1, as a consequence of an election made by the taxpayer's legal representative for the subsequent taxation year referred to in that paragraph; and

(*b*) on or before the filing-due date applicable to the taxpayer's succession for the subsequent taxation year in respect of the amount deducted because of paragraph *g* of section 1012.1 in computing the taxpayer's income for the taxation year in which the taxpayer died, the legal representative files with the Minister an amended fiscal return in the name of the taxpayer for the particular taxation year."

(2) Subsection 1 applies in respect of an amount paid after 31 December 2009 by the legal representative of a deceased taxpayer. It also applies in respect of an amount so paid before 1 January 2010, if the deceased taxpayer's legal representative made a valid election under subsection 3 of section 111.

66. Section 1012.2 of the Act is amended by replacing the first paragraph by the following paragraph:

"1012.2. Where a taxpayer has filed for a particular taxation year the fiscal return required by section 1000 and the amount included in computing the taxpayer's income for the particular taxation year under section 580 is subsequently reduced because of a reduction described in the second paragraph, the Minister shall, if the taxpayer files with the Minister, on or before the filing-due date for the taxpayer's subsequent taxation year in respect of the reduction, a request in the prescribed form to amend the fiscal return for the particular taxation year, redetermine the taxpayer's tax for any relevant taxation year other than a taxation year preceding the particular taxation year in order to take into account the reduction in the amount included in computing the income of the taxpayer for the particular taxation year under section 580."

67. Section 1012.3 of the Act is amended by replacing the portion before paragraph *a* by the following:

“1012.3. The Minister shall redetermine 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”.

68. (1) The Act is amended by inserting the following section after section 1015.0.2:

“1015.0.3. For the purposes of subparagraph *a* of the second paragraph of section 1015, an amount that is deemed to have been received by a taxpayer as a benefit under or because of section 49 or any of sections 50 to 52.0.1 is remuneration paid as a bonus, except the portion of the amount that is

(a) deductible by the taxpayer under section 725.2 in computing the taxpayer’s taxable income for a taxation year;

(b) deemed to have been received in a taxation year as a benefit because of a disposition of securities to which section 49.2 applies; or

(c) determined under subparagraph *b* of the first paragraph of section 725.2.3 to be deductible by the taxpayer under section 725.2.2 in computing the taxpayer’s taxable income for a taxation year.”

(2) Subsection 1 has effect from 1 January 2011. However, it does not apply with respect to a benefit arising from a right granted before that date to a taxpayer under an agreement referred to in section 48 of the Act that was entered into in writing before 4:00 p.m. Eastern Standard Time, 4 March 2010 and that included, at that time, a written condition prohibiting the taxpayer from disposing of a security acquired under the agreement for a period of time after exercise.

69. (1) The Act is amended by inserting the following section after section 1017.2:

“1017.3. An amount deemed to have been received as a benefit under or because of section 49 or any of sections 50 to 52.0.1 must not be considered a basis on which the Minister may determine a lesser amount under section 1016 solely because it is received as a non-cash benefit.”

(2) Subsection 1 has effect from 1 January 2011.

70. (1) Section 1029.6.0.0.1 of the Act is amended, in the second paragraph,

(1) by replacing subparagraph ii of subparagraph *f* by the following subparagraph:

“ii. the amount of financial assistance granted by the Canada Book Fund of the Department of Canadian Heritage,”;

(2) by adding the following subparagraph after subparagraph iv of subparagraph *i.1*:

“v. the amount of assistance attributable to the program supporting the improvement of first generation fuel ethanol production efficiency;”.

(2) Paragraph 1 of subsection 1 has effect from 1 April 2010.

(3) Paragraph 2 of subsection 1 has effect from 18 March 2011.

71. (1) Section 1029.6.0.6 of the Act, amended by section 54 of chapter 1 of the statutes of 2011, is again amended, in the fourth paragraph,

(1) by replacing subparagraphs *a.1* and *b* by the following subparagraphs:

“(a.1) the amounts of \$591 and \$484 mentioned in section 1029.8.61.64;

“(b) the amount of \$21,505 mentioned in section 1029.8.61.64;”;

(2) by inserting the following subparagraphs after subparagraph *b.1*:

“(b.2) the amounts of \$591 and \$484 mentioned in section 1029.8.61.85;

“(b.3) the amount of \$21,505 mentioned in section 1029.8.61.85;

“(b.4) the amount of \$591 mentioned in section 1029.8.61.93;”.

(2) Subsection 1 applies from the taxation year 2012. In addition, when section 1029.6.0.6 of the Act applies to the taxation year 2011, it is to be read without reference to subparagraphs *a.1* and *b* of the fourth paragraph.

72. (1) Section 1029.6.0.7 of the Act is amended

(1) by replacing “subparagraphs *a*, *b* to *f*” in the first paragraph by “subparagraphs *a*, *b*, *b.1*, *b.3*, *c* to *f*”;

(2) by inserting “*b.2*, *b.4*,” after “*a.1*,” in the second paragraph.

(2) Subsection 1 applies from the taxation year 2012.

73. (1) Section 1029.8.34 of the Act is amended

(1) by replacing subparagraph 3 of subparagraph ii of paragraph *a* of the definition of “qualified expenditure for services rendered outside the Montréal area” in the first paragraph by the following subparagraph:

“(3) the amount of any government assistance and non-government assistance that a person or partnership described in paragraph *b* or *b.1* of the definition of “labour expenditure” and with whom the corporation is not dealing at arm’s

length has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for the year, and that is attributable to services rendered by an individual or to the wages of the person's or partnership's eligible employees that relate to an expenditure for services rendered outside the Montréal area of the corporation for a taxation year preceding the year in respect of that property, to the extent that the amount has not, under subparagraph iii of paragraph *b* of the definition of "expenditure for services rendered outside the Montréal area", reduced the amount of that expenditure for services rendered outside the Montréal area of the corporation for that preceding year; and";

(2) by replacing subparagraph 3 of subparagraph ii of paragraph *a* of the definition of "qualified computer-aided special effects and animation expenditure" in the first paragraph by the following subparagraph:

"(3) the amount of any government assistance and non-government assistance that a person or partnership described in paragraph *b* or *b.1* of the definition of "labour expenditure" and with whom the corporation is not dealing at arm's length has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for the year, and that is attributable to services rendered by an individual or to the wages of the person's or partnership's eligible employees that relate to a computer-aided special effects and animation expenditure of the corporation for a taxation year preceding the year in respect of that property, to the extent that the amount has not, under subparagraph iii of paragraph *b* of the definition of "computer-aided special effects and animation expenditure", reduced the amount of that computer-aided special effects and animation expenditure of the corporation for that preceding year; and";

(3) by replacing paragraph *b* of the definition of "labour expenditure" in the first paragraph by the following paragraph:

"(b) the portion of the remuneration, other than salary or wages, that is incurred in the year by the corporation and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the portion of the remuneration that was incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, in relation to the stages of production referred to in paragraph *a* of the property and that is paid by the corporation under a contract for services rendered as part of the production of the property to a person or partnership (in this section referred to as a "first-tier subcontractor") who is

i. an individual, to the extent that that portion of the remuneration is reasonably attributable either to services rendered by the individual personally as part of the production of the property or to the wages of the individual's eligible employees who rendered services as part of the production of the property,

ii. a particular corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not a corporation referred to in subparagraph iv, a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, or a corporation that is not dealing at arm's length with a corporation holding such a licence, to the extent that that portion of the remuneration is reasonably attributable to the wages of the particular corporation's eligible employees who rendered services as part of the production of the property,

iii. despite subparagraph ii, a particular corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not dealing at arm's length with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, to the extent that that portion of the remuneration is reasonably attributable to the wages of the particular corporation's eligible employees who rendered services exclusively at the post-production stage of the property,

iv. a corporation that has an establishment in Québec all the issued capital stock of which, except directors' qualifying shares, belongs to an individual and whose activities consist mainly in providing the services of that individual, to the extent that that portion of the remuneration is reasonably attributable to services rendered by the individual as part of the production of the property, or

v. a partnership carrying on a business in Québec, to the extent that that portion of the remuneration is reasonably attributable either to services rendered, as part of the production of the property, by an individual who is a member of the partnership or to the wages of the partnership's eligible employees who rendered services as part of the production of the property;”;

(4) by inserting the following paragraphs after paragraph *b* of the definition of “labour expenditure” in the first paragraph:

“(b.1) 65% of the portion of the remuneration, other than salary or wages, that is incurred in the year by the first-tier subcontractor and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, 65% of the portion of the remuneration that was incurred by the first-tier subcontractor in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, in relation to the stages of production referred to in paragraph *a* of the property and that is paid by the first-tier subcontractor under a contract for services rendered as part of the production of the property to a person or partnership with whom the first-tier subcontractor is dealing at arm's length at the time the contract is entered into (in this section referred to as a “second-tier subcontractor”) and who is

i. an individual, to the extent that that portion of the remuneration is reasonably attributable to services rendered as part of the production of the property,

ii. a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, or a corporation that is not dealing at arm's length with a corporation holding such a licence, to the extent that that portion of the remuneration is reasonably attributable to services rendered as part of the production of the property,

iii. despite subparagraph ii, a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not dealing at arm's length with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, to the extent that that portion of the remuneration is reasonably attributable to services rendered exclusively at the post-production stage of the property, or

iv. a partnership carrying on a business in Québec, to the extent that that portion of the remuneration is reasonably attributable to services rendered as part of the production of the property;

“(b.2) 65% of the portion of the remuneration, other than salary or wages, that is incurred in the year by the corporation and, where the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, 65% of the portion of the remuneration that was incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, in relation to the stages of production referred to in paragraph a of the property, and that is paid by the corporation under a contract for services rendered as part of the production of the property to a first-tier subcontractor with which the corporation is dealing at arm's length at the time the contract is entered into and who is

i. an individual, to the extent that that portion of the remuneration is reasonably attributable to services rendered as part of the production of the property,

ii. a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, or a corporation that is not dealing at arm's length with a corporation holding such a licence, to the extent that that portion of the remuneration is reasonably attributable to services rendered as part of the production of the property,

iii. despite subparagraph ii, a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not dealing at arm's length with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, to the extent that that portion of the remuneration is reasonably attributable to services rendered exclusively at the post-production stage of the property, or

iv. a partnership carrying on a business in Québec, to the extent that that portion of the remuneration is reasonably attributable to services rendered as part of the production of the property; and”;

(5) by replacing paragraph *c* of the definition of “labour expenditure” in the first paragraph by the following paragraph:

“(c) 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 labour expenditure of the corporation in respect of the property for the particular year because of any of paragraphs *a* to *b.2* 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 at the same time and to the same person or partnership as it was paid by the particular corporation;”;

(6) by replacing subparagraph 3 of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph by the following subparagraph:

“(3) the amount of any government assistance and non-government assistance that a person or partnership described in paragraph *b* or *b.1* of the definition of “labour expenditure” and with whom the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, and that, for a taxation year preceding the year in respect of the property, is attributable to services rendered by an individual or to the wages of the person’s or partnership’s eligible employees, to the extent that the amount has not, under subparagraph iii of subparagraph *e* of the second paragraph, reduced the amount of the labour expenditure of the corporation for that preceding year in respect of the property; and”;

(7) by replacing the portion of paragraph *b* of the definition of “expenditure for services rendered outside the Montréal area” in the first paragraph before subparagraph i by the following:

“(b) in any other case, an amount equal to the amount by which the portion of a labour expenditure of the corporation for the year that is directly attributable to services rendered in the year in Québec, outside the Montréal area, in relation to a regional production and that is indicated, by budgetary item, on a document that the Société de développement des entreprises culturelles encloses with the advance ruling given or the certificate issued to the corporation in relation to the property, exceeds the aggregate of all amounts each of which is the lesser of the particular portion of either the amount described in paragraph *a* of the definition of “labour expenditure” or an amount described in any of subparagraphs i to v of paragraph *b* and i to iv of paragraphs *b.1* and *b.2* of that definition, that is included in that portion of the corporation’s labour expenditure for the year, and the aggregate of”;

(8) by replacing subparagraph iii of paragraph *b* of the definition of “expenditure for services rendered outside the Montréal area” in the first paragraph by the following subparagraph:

“iii. if the particular portion is the portion of an amount described in any of subparagraphs i to v of paragraph *b* and i to iv of paragraph *b.1* of the definition of “labour expenditure”, the amount of any government assistance and non-government assistance that a person or partnership with whom 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, and that is attributable to services rendered by an individual or to the wages of the person’s or partnership’s eligible employees that are referred to in that subparagraph and that relate to the particular portion;”;

(9) by replacing the portion of paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in the first paragraph before subparagraph i by the following:

“(b) in any other case, an amount equal to the amount by which the portion of a labour expenditure of the corporation for the year that is directly attributable to an amount paid for activities connected with computer-aided special effects and animation and carried on in Québec as part of the production of the property and that is indicated, by budgetary item, on a document that the Société de développement des entreprises culturelles encloses with the advance ruling given or the certificate issued to the corporation in relation to the property, exceeds the aggregate of all amounts each of which is the lesser of the particular portion of either the amount described in paragraph *a* of the definition of “labour expenditure” or an amount described in any of subparagraphs i to v of paragraph *b* and i to iv of paragraphs *b.1* and *b.2* of that definition, that is included in that portion of the corporation’s labour expenditure for the year, and the aggregate of”;

(10) by replacing subparagraph iii of paragraph *b* of the definition of “computer-aided special effects and animation expenditure” in the first paragraph by the following subparagraph:

“iii. if the particular portion is the portion of an amount described in any of subparagraphs i to v of paragraph *b* and i to iv of paragraph *b.1* of the definition of “labour expenditure”, the amount of any government assistance and non-government assistance that a person or partnership with whom 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, and that is attributable to services rendered by an individual or to the wages of the person’s or partnership’s eligible employees that are referred to in that subparagraph and that relate to the particular portion;”;

(11) by inserting the following definition in alphabetical order in the first paragraph:

““post-production” of a property means the stage of production of the property that includes all the activities that follow the shooting of the property, in particular transcoding and duplication of the property, digitization, compression and duplication of DVDs and CD-ROMs, video-on-demand encoding, subtitling of films, captioning for persons with a hearing impairment and video description for persons with a visual impairment;”;

(12) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(c) an amount may be included in the amount established under paragraph *b* of that definition in respect of an employee referred to in any of subparagraphs *i*, *ii* and *v* of that paragraph *b* or an individual referred to in subparagraph *iv* or *v* of that paragraph *b* only if that employee or individual is a party to the contract entered into between the employee’s or the individual’s employer, the corporation referred to in that subparagraph *iv* of which the employee or the individual is a shareholder or the partnership of which the employee or the individual is a member, as the case may be, and the corporation in respect of which that definition applies, under which the employee or the individual, as the case may be, undertakes to personally render services as part of the production of the property referred to in that definition;”;

(13) by inserting the following subparagraphs after subparagraph *c* of the second paragraph:

“(c.1) the amount included by a particular corporation in computing its labour expenditure for a taxation year under paragraph *b.1* or *b.2* of that definition, in relation to the portion of the remuneration incurred in respect of a property under a particular contract referred to in that paragraph, must be reduced by the aggregate of

i. the aggregate of all amounts each of which is the salaries or wages paid by a person or partnership who is a subcontractor party to the particular contract or a subcontract that arises from it, to the person’s or partnership’s employee who is not an eligible employee, unless the salaries or wages are paid

(1) to an employee of the first-tier subcontractor, where the particular contract is referred to in paragraph *b.1* of that definition,

(2) by a corporation or partnership that does not have an establishment in Québec or does not carry on a business in Québec, for services rendered as part of the production of the property,

(3) by a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission for services rendered as part of the production of the property, or

(4) by a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, does not deal at arm’s length

with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission for services rendered at a stage of production of the property that is not the post-production stage,

ii. the aggregate of all amounts each of which is equal to 65% of the portion of the remuneration paid to a corporation that is a party to a subcontract arising from the particular contract and that does not have an establishment in Québec for services rendered as part of the production of the property,

iii. the aggregate of all amounts each of which is equal to 65% of the portion of the remuneration paid to a partnership that is a party to a subcontract arising from the particular contract and that does not carry on a business in Québec for services rendered as part of the production of the property,

iv. the aggregate of all amounts each of which is equal to 65% of the portion of the remuneration paid to a corporation that has an establishment in Québec, that is a party to a subcontract arising from the particular contract and that, at the time that portion of the remuneration is incurred, holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission for services rendered as part of the production of the property, and

v. the aggregate of all amounts each of which is equal to 65% of the portion of the remuneration paid to a corporation that has an establishment in Québec, that is a party to a subcontract arising from the particular contract and that, at the time that portion of the remuneration is incurred, does not deal at arm's length with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission for services rendered at a stage of production of the property that is not the post-production stage;

“(c.2) a corporation that has entered into a contract (in this subparagraph referred to as an “initial contract”) with a first-tier subcontractor for the provision of services as part of the production of a property may not, in computing its labour expenditure for a taxation year in respect of the property under paragraph *b* or *b.1* of that definition, include an amount in relation to the portion of the remuneration that the corporation pays under the initial contract to the first-tier subcontractor and to the portion of any remuneration the first-tier subcontractor pays to a second-tier subcontractor for services rendered as part of the production of the property if, in relation to the portion of the remuneration the corporation pays under the initial contract to the first-tier subcontractor, it includes an amount in computing its labour expenditure for any taxation year in respect of the property under paragraph *b.2* of that definition;”;

(14) by striking out subparagraph *d.1* of the second paragraph;

(15) by replacing the portion of subparagraph *e* of the second paragraph before subparagraph *i* by the following:

“(e) the amount of the labour expenditure of a corporation for a taxation year in respect of a property is to be reduced, if applicable, by the aggregate of all amounts each of which is the lesser of the particular amount that corresponds to the salaries or wages described in paragraph *a* of that definition, or to the amount referred to in any of subparagraphs *i* to *v* of paragraph *b* and *i* to *iv* of paragraphs *b.1* and *b.2* of that definition, that are included in that labour expenditure of the corporation for the year, and the aggregate of”;

(16) by replacing subparagraph *iii* of subparagraph *e* of the second paragraph by the following subparagraph:

“*iii.* if the particular amount corresponds to the amount referred to in any of subparagraphs *i* to *v* of paragraph *b* and *i* to *iv* of paragraphs *b.1* and *b.2* of that definition, the amount of any government assistance and non-government assistance that a person or partnership with whom the corporation is not dealing at arm’s length has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for that year, that is attributable to services rendered by an individual or to the wages of the eligible employees of the person or partnership referred to in that subparagraph; and”;

(17) by replacing “with whom or with which” in the following provisions of the first paragraph by “with whom”:

— subparagraph 1 of subparagraph *i* of paragraph *b* of the definition of “qualified computer-aided special effects and animation expenditure”;

— subparagraph 1 of subparagraph *i* of paragraph *b* of the definition of “qualified expenditure for services rendered outside the Montréal area”;

— subparagraph 1 of subparagraph *i* of paragraph *b* of the definition of “qualified labour expenditure”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2009. However, when section 1029.8.34 of the Act applies before 4 May 2011, it is to be read without reference to “, at the time that portion of the remuneration is incurred,” in the following provisions:

— subparagraphs *ii* and *iii* of paragraphs *b*, *b.1* and *b.2* of the definition of “labour expenditure” in the first paragraph;

— subparagraph 3 of subparagraph *i* and subparagraphs *iv* and *v* of subparagraph *c.1* of the second paragraph.

74. (1) Section 1029.8.36.0.0.4 of the Act is amended

(1) by inserting the following definition in alphabetical order in the first paragraph:

““post-production” of a property means the stage of production of the property that includes all the activities that follow the shooting of the property, in particular transcoding and duplication of the property, digitization, compression and duplication of DVDs and CD-ROMs, video-on-demand encoding, subtitling of films, captioning for persons with a hearing impairment and video description for persons with a visual impairment;”;

(2) by replacing subparagraphs i and ii of subparagraph *e* of the third paragraph by the following subparagraphs:

“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 particular corporation that is not dealing at arm’s length with a corporation holding such a licence, except to the extent that the portion relates to services rendered by the particular corporation exclusively at the post-production stage of the property, 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 particular corporation that is not dealing at arm’s length with a corporation holding such a licence, except to the extent that the cost is incurred with the particular corporation in respect of a corporeal property used exclusively at the post-production stage of the property;”.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2009.

75. (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 preparation costs” in the first paragraph before paragraph *a* by the following:

““qualified labour expenditure attributable to preparation costs and digital version publishing 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 subparagraphs 1 to 3 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph by the following subparagraphs:

“(1) the labour expenditure attributable to preparation costs and digital version publishing costs of the corporation for the year in respect of the property,

“(2) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph ii or in subparagraph c of the fifth paragraph in respect of a taxation year for which the corporation is a qualified corporation, or of any other assistance that was received by the corporation, the other person or the partnership and that is referred to in subparagraph i of subparagraph b of the first paragraph of section 1129.4.0.18 in relation to the preparation of the property or to the publishing of a digital version of the property, up to 250% of the tax under Part III.1.0.5 that the corporation is required to pay in a taxation year preceding the year because of that subparagraph i, in relation to that assistance, and

“(3) 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 labour expenditure attributable to preparation costs and digital version publishing costs of the corporation or an amount determined under subparagraph 2, exceeds the amount by which the aggregate of all amounts each of which is the qualified labour expenditure attributable to preparation costs and digital version publishing costs of the corporation in respect of the property for a taxation year preceding the year, exceeds 250% 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 for a year preceding the year, because of subparagraph i of subparagraph b of the first paragraph of section 1129.4.0.18, in relation to assistance referred to in subparagraph ii, exceeds”;

(3) by replacing subparagraphs 1 to 3 of subparagraph ii of paragraph a of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph by the following subparagraphs:

“(1) the amount of any government assistance and non-government assistance that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, in connection with a labour expenditure attributable to preparation costs and digital version publishing costs of the corporation for a taxation year preceding the year in respect of the property, to the extent that the amount has not, under subparagraph i of subparagraph c of the fifth paragraph, reduced that labour expenditure attributable to preparation costs and digital version publishing costs for that preceding year,

“(2) the amount of any benefit or advantage that a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of property which exceed the fair market value of the property, or in any other form or manner, on or before the corporation’s filing-due date for the year, in connection with a labour expenditure attributable to preparation costs and digital version publishing costs of the corporation for a taxation year preceding the year in respect of the property, to the extent that the amount has not, under subparagraph ii of subparagraph c of the fifth

paragraph, reduced that labour expenditure attributable to preparation costs and digital version publishing costs for that preceding year, and

“(3) the amount of any government assistance and non-government assistance that an eligible individual, a particular corporation or a partnership has received, is entitled to receive or may reasonably expect to receive on or before the corporation’s filing-due date for the year, that, for a taxation year preceding the year in respect of the property, is attributable to services rendered by an eligible individual or to the wages of the eligible employees of the eligible individual, the particular corporation or the partnership, as the case may be, that are referred to in any of subparagraphs i to iv of paragraph *c* of the definition of “labour expenditure attributable to preparation costs and digital version publishing costs”, to the extent that the amount has not, under subparagraph iii of subparagraph *c* of the fifth paragraph, reduced the labour expenditure attributable to preparation costs and digital version publishing costs of the corporation for that preceding year in respect of the property; and”;

(4) by replacing the portion of subparagraph i of paragraph *b* of the definition of “qualified labour expenditure attributable to preparation costs” in the first paragraph before subparagraph 1 by the following:

“i. 50% of the amount by which the aggregate of the preparation costs directly attributable to the preparation of the property and the digital version publishing costs directly attributable to the publishing of an eligible digital version relating to 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 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 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 preparation 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 preparation costs and digital version publishing costs of the corporation in respect of the preparation of the property or the publishing of a digital version of the property for a taxation year preceding the year exceeds 250% 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 preparation of the property or the publishing of a digital version of the property, for a taxation year preceding the year;”;

(6) by replacing the definition of “labour expenditure attributable to preparation costs” in the first paragraph by the following definition:

““labour expenditure attributable to preparation costs and digital version publishing 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 and fifth paragraphs, 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 preparation of the property or the publishing of an eligible digital version relating to the property that are incurred by the corporation in the year and, if the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the salaries or wages that are incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate, to the extent that they relate to services rendered in Québec for eligible preparation work relating to the property or for eligible publishing work concerning an eligible digital version and relating to the property before the date on which the first printing of the eligible work or 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 that are paid by the corporation to its eligible employees;

(b) the non-refundable advances directly attributable to the preparation of the property or the publishing of an eligible digital version relating to the property that are incurred by the corporation in the year and, if the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the non-refundable advances 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, pursuant to a contract entered into in respect of the eligible work or a work that is part of the eligible group of works, and that are paid by the corporation to a Québec author or a holder of the rights of a Québec author, except such advances paid to a Québec author or a holder of the rights of a Québec author for the acquisition of rights on the existing material;

(c) the portion of the remuneration, other than a salary or wages or a non-repayable advance, that is incurred by the corporation in the year and, if the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the portion of the remuneration that is incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate for services rendered in Québec to the corporation for eligible preparation work relating to the property or for eligible publishing work concerning an eligible digital version and relating to the property pursuant to a contract entered into in respect of the eligible work or a work that is part of the eligible group of works, and that is paid by the corporation,

i. to an eligible individual who carries on a business in Québec, has an establishment in Québec and is not dealing at arm's length with the corporation at the time the contract is entered into, to the extent that that portion of remuneration is reasonably attributable to services personally rendered in Québec by the eligible individual in connection with the preparation of the eligible work or a work that is part of the eligible group of works or with the publishing of the eligible digital version of that work, or to the wages of the individual's eligible employees that relate to services rendered in Québec by the individual's eligible employees in connection with the preparation of the work or the publishing of its eligible digital version,

ii. to a particular corporation that has an establishment in Québec and is not dealing at arm's length with the corporation at the time the contract is entered into, other than a particular corporation referred to in subparagraph iii, to the extent that that portion of remuneration is reasonably attributable to the wages paid to the particular corporation's eligible employees that relate to services rendered in Québec by the particular corporation's eligible employees in connection with the preparation of the eligible work or a work that is part of the eligible group of works or with the publishing of its eligible digital version,

iii. to a particular corporation that has an establishment in Québec and is not dealing at arm's length with the corporation at the time the contract is entered into, all the issued capital stock of which, other than directors' qualifying shares, belongs to an eligible individual, and whose activities consist principally in providing the eligible individual's services, to the extent that that portion of remuneration is reasonably attributable to services rendered in Québec by the eligible individual in connection with the preparation of the eligible work or a work that is part of the eligible group of works or with the publishing of its eligible digital version, or

iv. to a partnership that carries on a business in Québec, has an establishment in Québec and is not dealing at arm's length with the corporation at the time the contract is entered into, to the extent that that portion of remuneration is reasonably attributable to services rendered in Québec in connection with the preparation of the eligible work or a work that is part of the eligible group of works or with the publishing of the eligible digital version of that work, by an eligible individual who is a member of the partnership, or to the wages paid to the partnership's eligible employees that relate to services rendered in Québec by the partnership's eligible employees in connection with the preparation of the work or with the publishing of its eligible digital version; and

(d) half of the consideration, other than a salary or wages or a non-repayable advance, that is incurred by the corporation in the year and, if the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, half of the portion of the consideration that is incurred by the corporation in a year preceding the year in which the corporation filed the application for an advance ruling or a certificate pursuant to a contract entered

into in respect of the eligible work or a work that is part of the eligible group of works, and that is paid by the corporation, for services rendered in Québec to the corporation for eligible preparation work or for eligible publishing work concerning an eligible digital version by an eligible individual or by a corporation or partnership having an establishment in Québec, other than an employee of the corporation, with which the corporation is dealing at arm's length at the time the contract is entered into;”;

(7) by replacing the definition of “eligible employee” in the first paragraph by the following definition:

““eligible employee” of an individual, a corporation or a partnership, for a taxation year, means, in respect of a property that is an eligible work or an eligible group of works, an individual resident in Québec at any time in the calendar year in which the individual carries out work relating to the property that is eligible preparation work, eligible printing work, eligible reprinting work or eligible publishing work concerning an eligible digital version;”;

(8) by replacing the definition of “eligible individual” in the first paragraph by the following definition:

““eligible individual”, for a taxation year, means, in respect of a property that is an eligible work or an eligible group of works, an individual resident in Québec at any time in the calendar year in which the individual carries out work relating to the property that is eligible preparation work, eligible printing work, eligible reprinting work or eligible publishing work concerning an eligible digital version;”;

(9) by inserting the following definition in alphabetical order in the first paragraph:

““eligible publishing work concerning an eligible digital version” relating to a property that is an eligible work or an eligible group of works means the work performed to carry out the publishing stages of the eligible digital version of the work or of a work that is part of the group of works, including the conversion, production of metadata, indexing, previewing, stocking, destocking, quality control and filing of the work in a digital warehouse;”;

(10) by inserting the following definition in alphabetical order in the first paragraph:

““eligible digital version” of an eligible work or a work that is part of an eligible group of works published by a corporation means a digital version of that work in respect of which the Société de développement des entreprises culturelles specifies in the favourable advance ruling given or the certificate issued to the corporation in respect of the eligible work or eligible group of works, for the purposes of this division, that the digital version is an eligible digital version of the work or of the work that is part of the group of works;”;

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

“For the purposes of this section, the initial stage of publishing, in relation to an eligible work or an eligible group of works, means the date specified for that purpose in the favourable advance ruling given or the certificate issued by the Société de développement des entreprises culturelles, in relation to that work or group of works, for the purposes of this division.”;

(12) by replacing the portion of the fourth paragraph before subparagraph *a* by the following:

“For the purposes of the definitions of “labour expenditure attributable to preparation costs and digital version publishing costs”, “labour expenditure attributable to printing and reprinting costs”, “qualified labour expenditure attributable to preparation costs and digital version publishing costs” and “qualified labour expenditure attributable to printing and reprinting costs” in the first paragraph, the following rules apply.”;

(13) 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 for a taxation year in respect of a property that is an eligible work or an eligible group of works or a labour expenditure attributable to preparation costs and digital version publishing costs for the year in respect of the property, printing and reprinting costs directly attributable to the printing and reprinting of the property, preparation costs directly attributable to the preparation of the property and digital version publishing costs directly attributable to the publishing of an eligible digital version relating to the property, as the case may be, 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”;

(14) by replacing the portion of the fifth paragraph before subparagraph *b* by the following:

“For the purposes of the definition of “labour expenditure attributable to preparation costs and digital version publishing costs” in the first paragraph, the following rules apply:

(a) for the purposes of paragraph *a* of the definition, the salaries or wages directly attributable to the preparation of a property that is an eligible work or an eligible group of works or to the publishing of an eligible digital version relating to the property are, where an employee undertakes, supervises or directly supports the preparation of the property or the publishing of the eligible digital version, the portion of the salaries or wages paid to or on behalf of the employee that may reasonably be considered to relate to the preparation of the

property or to the publishing of the eligible digital version relating to the property.”;

(15) by replacing the portion of subparagraph *c* of the fifth paragraph before subparagraph *i* by the following:

“(c) the amount of the labour expenditure attributable to preparation costs and digital version publishing costs of a corporation for a taxation year in respect of a property is to be reduced, if applicable, by the aggregate of all amounts each of which is the lesser of the particular amount that corresponds to the salaries or wages described in paragraph *a* of that definition, to the advances described in paragraph *b* of that definition, to the portion of the remuneration described in any of subparagraphs *i* to *iv* of paragraph *c* of that definition or to the consideration or the portion of the consideration described in paragraph *d* of that definition, that are included in that labour expenditure attributable to preparation costs and digital version publishing costs of the corporation for the year, and the aggregate of”;

(16) by replacing subparagraph *e* of the fifth paragraph by the following subparagraph:

“(e) where, for a taxation year, a corporation is not a qualified corporation, its labour expenditure attributable to preparation costs and digital version publishing costs for the year in respect of a property is deemed to be null.”;

(17) by inserting the following paragraph after the seventh paragraph:

“For the purposes of this division, the digital version publishing costs directly attributable to the publishing of an eligible digital version relating to a property that is an eligible work or an eligible group of works incurred by a corporation before the end of a taxation year are

(a) the digital version publishing costs, other than publishing fees and administration costs, incurred by the corporation to carry out the publishing stages of the eligible digital version of the work or of a work that is part of the group of works, including the conversion, production of metadata, indexing, previewing, stocking, destocking, quality control and filing of the work in a digital warehouse; and

(b) the portion of the cost of acquisition of a particular property, owned by the corporation and used by it as part of the publishing of the eligible digital version of the eligible work or of a work that is part of the eligible group of works, that is the portion of the depreciation of that particular property, for the year, determined in accordance with the generally accepted accounting principles, relating to the use of that particular property by the corporation in the year, as part of the publishing of the eligible digital version of the work.”;

(18) by replacing the portion of the ninth paragraph before subparagraph *a* by the following:

“For the purposes of subparagraph 2 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure attributable to preparation costs and digital version publishing costs” in the first paragraph, an amount of assistance received by a corporation, another person or a partnership, as the case may be, is deemed, in respect of a property that is an eligible work or an eligible group of works, to be repaid by the corporation, the other person or the partnership in a taxation year, pursuant to a legal obligation, if that amount”;

(19) by replacing subparagraphs i and ii of subparagraph *a* of the ninth paragraph by the following subparagraphs:

“i. because of subparagraph *c* of the fifth paragraph, a labour expenditure attributable to preparation costs and digital version publishing costs of the corporation in respect of the property, or

“ii. because of subparagraph ii of paragraph *a* of the definition of “qualified labour expenditure attributable to preparation costs and digital version publishing costs” in the first paragraph, a qualified labour expenditure attributable to preparation costs and digital version publishing costs of the corporation in respect of the property;”;

(20) by replacing the tenth paragraph by the following paragraph:

“For the purposes of the definitions of “qualified labour expenditure attributable to preparation costs and digital version publishing costs” and “qualified labour expenditure attributable to printing and reprinting 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 and reprinting 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 and digital version publishing costs” is to be read, in respect of the property, as if “250%” was replaced wherever it appears by “285.71%”; 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 and reprinting 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 and digital version publishing costs” is to be read, in respect of the property, as if “250%” was replaced wherever it appears by “285.71%”.

(2) Paragraphs 1 to 10 and 12 to 20 of subsection 1 apply in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 17 March 2011. In addition, when paragraph *b* of the definition of “labour expenditure attributable to preparation costs” in the first paragraph of section 1029.8.36.0.0.13 of the Act

applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 21 December 2010 and before 18 March 2011, it is to be read as follows:

“(b) the non-refundable advances directly attributable to the preparation of the property that are incurred by the corporation in the year and, if the year is the taxation year in which the corporation files an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property with the Société de développement des entreprises culturelles, the non-refundable advances 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, pursuant to a contract entered into in respect of the eligible work or a work that is part of the eligible group of works, and that are paid by the corporation to a Québec author or a holder of the rights of a Québec author, except such advances paid to a Québec author or a holder of the rights of a Québec author for the acquisition of rights on the existing material;”.

(3) Paragraph 11 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 21 December 2010.

76. (1) Section 1029.8.36.0.0.14 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph i of subparagraph *a* by the following subparagraph:

“i. an amount equal to 35% of its qualified labour expenditure attributable to preparation costs and digital version publishing costs for the year in respect of that property, and”;

(2) by replacing subparagraph i of subparagraph *a.1* by the following subparagraph:

“i. an amount equal to 35% of its qualified labour expenditure attributable to preparation costs and digital version publishing costs for the year in respect of that property, and”;

(3) by replacing subparagraph i of subparagraph *b* by the following subparagraph:

“i. an amount equal to 40% of its qualified labour expenditure attributable to preparation costs and digital version publishing costs for the year in respect of that property, and”.

(2) Subsection 1 applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 17 March 2011.

77. Section 1029.8.36.0.3.9 of the Act is amended by striking out subparagraphs *a* and *b* of the third paragraph.

78. Section 1029.8.36.0.3.19 of the Act is amended by striking out subparagraphs *a* to *c* of the third paragraph.

79. (1) Section 1029.8.36.0.94 of the Act is amended

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

“shipment of eligible ethanol” of a qualified corporation in respect of a particular month means a shipment consisting of a number of litres of eligible ethanol that the qualified corporation produces in Québec after 17 March 2011, that is sold in Québec, after that date and in the qualified corporation’s eligibility period, to the holder of a collection officer’s permit issued under the Fuel Tax Act (in this section referred to as the “purchaser”) who takes possession of the ethanol in the particular month or, where the particular month ends after the end of the qualified corporation’s eligibility period, in the part of the particular month included in the qualified corporation’s eligibility period, and that is intended for Québec.”;

(2) by replacing the definition of “eligible ethanol” in the first paragraph by the following definition:

“eligible ethanol” means the ethyl alcohol with the chemical formula C_2H_5OH (other than eligible cellulosic ethanol) produced from renewable materials to be sold as a product to be blended directly with gasoline or for use as an input in the reformulation of gasoline or the production of ethyl tertiary-butyl ether.”;

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

“eligible cellulosic ethanol” has the meaning assigned by section 1029.8.36.0.103.”;

(4) by replacing the definition of “eligible production of ethanol” in the first paragraph by the following definition:

“eligible production of ethanol” of a qualified corporation for a particular month means the total number of litres of ethanol that corresponds to all of the qualified corporation’s shipments of eligible ethanol for the particular month.”;

(5) by inserting the following definition in alphabetical order in the first paragraph:

““ethanol production unit” of a qualified corporation means all the property the qualified corporation uses in producing eligible ethanol or eligible cellulosic ethanol in Québec;”;

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

“For the purposes of the definition of “shipment of eligible ethanol” in the first paragraph, a shipment of ethanol is destined for Québec only if

(a) where the shipment is delivered by the qualified corporation, the shipment is delivered and possession is taken in Québec; or

(b) where subparagraph *a* does not apply, the manifest issued to the purchaser on taking possession of the shipment shows the shipment was delivered in Québec.”

(2) Subsection 1 applies in respect of a taxation year that ends after 17 March 2011. However, when the definition of “eligible production of ethanol” in the first paragraph of section 1029.8.36.0.94 of the Act applies in respect of a taxation year that includes that date, it is to be read as follows:

““eligible production of ethanol” of a qualified corporation for a particular month of a taxation year means the aggregate of

(a) the number of litres of eligible ethanol that the qualified corporation produces in Québec before 18 March 2011 and in the particular month and that, on or before the qualified corporation’s filing-due date for the taxation year, is sold in Québec to a holder of a collection officer’s permit issued under the Fuel Tax Act or that, on that date, may reasonably be expected to be sold in Québec after that date to such a holder; and

(b) the total number of litres of ethanol that corresponds to all of the corporation’s shipments of eligible ethanol for the particular month;”.

30. (1) The Act is amended by inserting the following section after section 1029.8.36.0.94:

“1029.8.36.0.94.1. If, after 17 March 2011, a qualified corporation produces eligible ethanol in Québec and stores it in a reservoir with another type of ethanol it produced or with ethanol that it acquired from a person or partnership and that constitutes another source of supply for the reservoir, each shipment of ethanol the qualified corporation draws from that reservoir for a particular month (in this section referred to as a “shipment of mixed ethanol”) is deemed to consist of distinct shipments derived from each of the qualified corporation’s ethanol production units or each of the other sources of supply, as the case may be, that feeds the reservoir and in respect of which the number

of litres is equal to the amount obtained by multiplying the number of litres making up the shipment of mixed ethanol by the proportion determined in respect of each production unit or each of the other sources of supply by the formula

$$(A + B)/(B + C + D).$$

In the formula in the first paragraph,

(a) A is the portion of the stock of mixed ethanol in the reservoir that is attributable to the qualified corporation's ethanol production unit or the other source of supply, as the case may be, at the beginning of the particular month;

(b) B is the number of litres of ethanol derived from the qualified corporation's ethanol production unit or the other source of supply, as the case may be, that is added to the reservoir during the particular month;

(c) C is the number of litres of ethanol that is added to the reservoir during the particular month and that is not derived from the qualified corporation's ethanol production unit or the other source of supply, as the case may be; and

(d) D is the number of litres of ethanol that corresponds to the total stock of mixed ethanol in the reservoir at the beginning of the particular month.

For the purposes of subparagraph *a* of the second paragraph, the portion of the stock of mixed ethanol in the reservoir that is attributable to the qualified corporation's ethanol production unit or the other source of supply, as the case may be, at the beginning of the particular month is equal to the number of litres of ethanol obtained by multiplying the number of litres of ethanol that corresponds to the total stock of mixed ethanol in the reservoir at the beginning of the particular month by the proportion referred to in the first paragraph that applied for the month that precedes the particular month in respect of the qualified corporation's ethanol production unit or the other source of supply, as the case may be.

For the purposes of this division, the portion of a shipment of mixed ethanol for a particular month that, under the first paragraph, is deemed to be a distinct shipment derived from an ethanol production unit of a qualified corporation is deemed to be a shipment of eligible ethanol of the qualified corporation for the particular month only if the qualified corporation's facilities allow for the precise measurement of the number of litres of ethanol derived from each of the qualified corporation's ethanol production units and from each of the other sources of supply that feeds the reservoir before the ethanol is added.

For the purposes of this division, if, after 17 March 2011, a qualified corporation produces eligible ethanol in Québec and stores it in a reservoir with ethanol that it produced before 18 March 2011 or that it acquired before

that date (in this paragraph referred to as the “previous stock”), the following rules apply:

(a) despite the first paragraph, a particular shipment of ethanol drawn from the reservoir is deemed to be a shipment drawn from the previous stock up to the number of litres that corresponds to the previous stock immediately before the particular shipment; and

(b) the number of litres of ethanol that corresponds to the total stock of mixed ethanol in the reservoir at the beginning of the particular month must be determined without taking the previous stock into account.”

(2) Subsection 1 has effect from 18 March 2011.

81. (1) Section 1029.8.36.0.95 of the Act is amended

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

“1029.8.36.0.95. A corporation that, for a taxation year included in whole or in part in the corporation’s eligibility period, is a qualified corporation and that encloses the documents referred to in the third paragraph with the fiscal return the corporation is required to file under section 1000 for the taxation year is deemed, subject to the fourth paragraph, to have paid to the Minister on the corporation’s balance-due day for the taxation year, on account of its tax payable for the taxation year under this Part, an amount equal to the amount by which the amount determined under section 1029.8.36.0.99 is exceeded by the aggregate of all amounts each of which is an amount determined, for a particular month of the taxation year, by the formula

$$A \times [\$0.185 - (\$0.0082 \times B + \$0.004 \times C)].$$

In the formula in the first paragraph,”;

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

“ii. the qualified corporation’s monthly ceiling on the production of ethanol for the particular month;”;

(3) by replacing “least” in the portion of subparagraph *a* of the second paragraph before subparagraph i by “lesser” and by striking out subparagraph iii of subparagraph *a* of the second paragraph;

(4) by replacing subparagraph *c* of the third paragraph by the following subparagraph:

“(c) if applicable, a copy of the agreement described in section 1029.8.36.0.96.”

(2) Subsection 1 applies to a taxation year that ends after 17 March 2011.

82. (1) Section 1029.8.36.0.96 of the Act is replaced by the following section:

“**1029.8.36.0.96.** For the purposes of subparagraph ii of subparagraph *a* of the second paragraph of section 1029.8.36.0.95, the monthly ceiling on the production of ethanol of a qualified corporation, for a particular month of a taxation year, is,

(*a*) if the qualified corporation is a member of an associated group in the year, the number of litres attributed for the particular month to the qualified corporation pursuant to the agreement described in the second paragraph or, in the absence of such an agreement, zero or the number of litres, determined with reference to the rules set out in the second paragraph, attributed to the qualified corporation by the Minister, if applicable, for the particular month; or

(*b*) if subparagraph *a* does not apply, the number of litres obtained by multiplying 345,205 by the number of days in the particular month.

The agreement to which subparagraph *a* of the first paragraph refers is the agreement under which all of the qualified corporations that are members of the associated group in the year attribute to one or more of their number, for the purposes of this section, a number of litres; for that purpose, the total number of litres so attributed for the particular month must not exceed the number of litres determined under subparagraph *b* of the first paragraph for the particular month.”

(2) Subsection 1 applies to a taxation year that ends after 17 March 2011.

83. (1) Sections 1029.8.36.0.97 and 1029.8.36.0.98 of the Act are repealed.

(2) Subsection 1 applies to a taxation year that ends after 17 March 2011.

84. (1) Section 1029.8.36.0.99 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

“(*a*) the amount of any government assistance or non-government assistance that may reasonably be attributed to the portion, determined under subparagraph *a* of the second paragraph of that section, of a qualified corporation’s eligible production of ethanol for a particular month of the taxation year and that the qualified corporation has received, is entitled to receive or may reasonably expect to receive, on or before its filing-due date for the taxation year; or

“(*b*) the amount of any benefit or advantage that may reasonably be attributed to the portion, determined under subparagraph *a* of the second paragraph of that section, of a qualified corporation’s eligible production of ethanol for a particular month of the taxation year, that is not a benefit or advantage that

may reasonably be attributed to the carrying on of that activity, and that is a benefit or advantage that a person or partnership has obtained, is entitled to obtain, or may reasonably expect to obtain, on or before the qualified corporation's filing-due date for the taxation year, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner.”

(2) Subsection 1 applies to a taxation year that ends after 17 March 2011.

85. (1) Section 1029.8.36.0.100 of the Act is amended

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

“**1029.8.36.0.100.** If, at a particular time of a qualified corporation's taxation year, all or, if applicable, a portion of the excise tax imposed under section 23 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) on unleaded gasoline is not payable, because of subsection 2 of section 23.4 of that Act, on the portion (in subparagraph *a* of the third paragraph referred to as the “exempt portion of the blend”) of the blend of that gasoline with alcohol, within the meaning of subsection 1 of section 23.4 of that Act, that corresponds to the percentage by volume of alcohol in the blend, the amount determined for the taxation year under the second paragraph in respect of the qualified corporation is deemed, for the purposes of section 1029.8.36.0.99, to be an amount of government assistance that is attributable to the portions, determined under subparagraph *a* of the second paragraph of section 1029.8.36.0.95, of the qualified corporation's eligible production of ethanol, for the particular months of the taxation year, and that the corporation has received on or before its filing-due date for the taxation year.”;

(2) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) B is the portion, determined under subparagraph *a* of the second paragraph of section 1029.8.36.0.95, of the qualified corporation's eligible production of ethanol for the particular month.”

(2) Subsection 1 applies to a taxation year that ends after 17 March 2011.

86. (1) Section 1029.8.36.0.101 of the Act is amended

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

“**1029.8.36.0.101.** A corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.95, on account of its tax payable for a particular taxation year under Part I in relation to its eligible production of ethanol for a particular month of that year is deemed, if it encloses the prescribed form containing prescribed information with the fiscal return it

is required to file under section 1000 for a subsequent taxation year (in this section referred to as the “year concerned”) in which any of the following events occurs, to have paid to the Minister on its balance-due day for the year concerned, on account of its tax payable for that year under this Part, an amount equal to the amount determined under the second paragraph.”;

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

“(c) a portion of the corporation’s eligible production of ethanol, for a particular month of the particular taxation year, that was carried out before 18 March 2011, is sold to a person or partnership who is not the holder of a collection officer’s permit issued under the Fuel Tax Act (chapter T-1) or ceases to be reasonably considered to be expected to be sold subsequently to such a holder.”;

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

“The amount to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under this section or section 1029.8.36.0.95 for a taxation year preceding the year concerned in relation to its eligible production of ethanol for a particular month of the particular taxation year, is exceeded by the total of

(a) the amount that the corporation would be deemed to have paid to the Minister for the particular taxation year under section 1029.8.36.0.95 if any of the events described in any of subparagraphs *a* to *c* of the first paragraph or in subparagraph *a* or *b* of the first paragraph of section 1129.45.3.37, that occurred in the year concerned or a preceding taxation year in relation to its eligible production of ethanol for a particular month of the particular taxation year, occurred in the particular taxation year; and

(b) the aggregate of all amounts each of which is an amount that the corporation is required to pay to the Minister under section 1129.45.3.37 for a taxation year preceding the year concerned in relation to its eligible production of ethanol for a particular month of the particular taxation year.”

(2) Subsection 1 applies to a taxation year that ends after 17 March 2011.

87. (1) The Act is amended by inserting the following after section 1029.8.36.0.102:

“DIVISION II.6.0.9**“CREDIT FOR CELLULOSIC ETHANOL PRODUCTION IN QUÉBEC**

“§1. — *Interpretation and general*

“1029.3.36.0.103. In this division,

“associated group” in a taxation year means all the corporations that meet the following conditions:

- (a) the corporations are associated with each other in the taxation year; and
- (b) each corporation is a qualified corporation for the taxation year;

“average monthly market price of ethanol” in respect of a particular month means the arithmetic average of the daily closing values on the Chicago Board of Trade of a US gallon of ethanol, expressed in American dollars, for the particular month;

“eligible cellulosic ethanol” means the ethyl alcohol with the chemical formula C_2H_5OH that is produced, after 17 March 2011 and before 1 April 2018, by an ethanol production unit mainly from eligible renewable materials, exclusively by means of a thermochemical process, to be sold as a product to be blended directly with gasoline or for use as an input in the reformulation of gasoline or the production of ethyl tertiary-butyl ether;

“eligible production of cellulosic ethanol” of a qualified corporation for a particular month means the total number of litres that corresponds to all of the qualified corporation’s shipments of eligible cellulosic ethanol for the particular month;

“eligible renewable materials” means the following inputs:

- (a) residual materials derived from industries, commercial establishments or institutions, or from construction, renovation or demolition activities;
- (b) treated wood residues;
- (c) forestry and agricultural residues;
- (d) urban household waste; and
- (e) a combination of inputs referred to in paragraphs *a* to *d*;

“ethanol production unit” of a qualified corporation means all the property the qualified corporation uses in producing eligible cellulosic ethanol or another type of ethanol in Québec;

“month” means, in the case where a taxation year begins on a day in a calendar month other than the first day of that month, any period that begins on that day in a calendar month within the taxation year, other than the month in which the year ends, and that ends on the day immediately preceding that day in the calendar month that follows that month or, for the month in which the taxation year ends, on the day on which that year ends, and if there is no such immediately preceding day in the following month, on the last day of that month;

“qualified corporation” for a taxation year means a corporation that, in the year, has an establishment in Québec where it carries on a business engaged in the production of eligible cellulosic ethanol, other than a corporation

(a) that is exempt from tax for the year under Book VIII; or

(b) that would be exempt from tax for the year under section 985, but for section 192;

“shipment of eligible cellulosic ethanol” of a qualified corporation in respect of a particular month means a shipment consisting of a number of litres of eligible cellulosic ethanol that the qualified corporation produces in Québec, that is sold in Québec to the holder of a collection officer’s permit issued under the Fuel Tax Act (chapter T-1) (in the second paragraph referred to as the “purchaser”) who takes possession of the cellulosic ethanol in the particular month and before 1 April 2018, and that is intended for Québec.

For the purposes of the definition of “shipment of eligible cellulosic ethanol” in the first paragraph, a shipment of cellulosic ethanol is destined for Québec only if

(a) where the shipment is delivered by the qualified corporation, the shipment is delivered and possession is taken in Québec; or

(b) where subparagraph *a* does not apply, the manifest issued to the purchaser on taking possession of the shipment shows the shipment was delivered in Québec.

For the purposes of the definition of “eligible cellulosic ethanol” in the first paragraph, the following rules apply:

(a) ethanol produced by means of a production process that includes a fermentation process is not eligible cellulosic ethanol;

(b) ethanol produced in whole or in part from grain corn is not eligible cellulosic ethanol; and

(c) ethanol is considered to be produced mainly from inputs referred to in paragraphs *a* to *e* of the definition of “eligible renewable materials” in the first paragraph if those inputs represent more than half the weight or volume of all the inputs used in producing the ethanol.

“1029.8.36.0.104. If a qualified corporation produces eligible cellulosic ethanol in Québec and stores it in a reservoir with another type of ethanol it produced or with ethanol that it acquired from a person or partnership and that constitutes another source of supply for the reservoir, each shipment of ethanol the qualified corporation draws from that reservoir for a particular month (in this section referred to as a “shipment of mixed ethanol”) is deemed to consist of distinct shipments derived from each of the qualified corporation’s ethanol production units or each of the other sources of supply, as the case may be, that feeds the reservoir and in respect of which the number of litres is equal to the amount obtained by multiplying the number of litres making up the shipment of mixed ethanol by the proportion determined in respect of each production unit or each of the other sources of supply by the formula

$$(A + B)/(B + C + D).$$

In the formula in the first paragraph,

(a) A is the portion of the stock of mixed ethanol in the reservoir that is attributable to the qualified corporation’s ethanol production unit or the other source of supply, as the case may be, at the beginning of the particular month;

(b) B is the number of litres of ethanol derived from the qualified corporation’s ethanol production unit or the other source of supply, as the case may be, that is added to the reservoir during the particular month;

(c) C is the number of litres of ethanol that is added to the reservoir during the particular month and that is not derived from the qualified corporation’s ethanol production unit or the other source of supply, as the case may be; and

(d) D is the number of litres of ethanol that corresponds to the total stock of mixed ethanol in the reservoir at the beginning of the particular month.

For the purposes of subparagraph *a* of the second paragraph, the portion of the stock of mixed ethanol in the reservoir that is attributable to the qualified corporation’s ethanol production unit or the other source of supply, as the case may be, at the beginning of the particular month is equal to the number of litres of ethanol obtained by multiplying the number of litres of ethanol that corresponds to the total stock of mixed ethanol in the reservoir at the beginning of the particular month by the proportion referred to in the first paragraph that applied for the month that precedes the particular month in respect of the qualified corporation’s ethanol production unit or the other source of supply, as the case may be.

For the purposes of this division, the portion of a shipment of mixed ethanol for a particular month that, under the first paragraph, is deemed to be a distinct shipment derived from a cellulosic ethanol production unit of a qualified corporation is deemed to be a shipment of eligible cellulosic ethanol of the

qualified corporation for the particular month only if the qualified corporation's facilities allow for the precise measurement of the number of litres of ethanol derived from each of the qualified corporation's ethanol production units and from each of the other sources of supply that feeds the reservoir before the ethanol is added.

For the purposes of this division, if a qualified corporation produces eligible cellulosic ethanol in Québec and stores it in a reservoir with ethanol that it produced before 18 March 2011 or that it acquired before that date (in this paragraph referred to as the "previous stock"), the following rules apply:

(a) despite the first paragraph, a particular shipment of ethanol drawn from the reservoir is deemed to be a shipment drawn from the previous stock up to the number of litres that corresponds to the previous stock immediately before the particular shipment; and

(b) the number of litres of ethanol that corresponds to the total stock of mixed ethanol in the reservoir at the beginning of the particular month must be determined without taking the previous stock into account.

“§2. — *Credit*

“1029.8.36.0.105. A corporation that, for a taxation year, is a qualified corporation and that encloses the documents referred to in the third paragraph with the fiscal return the corporation is required to file under section 1000 for the year is deemed, subject to the fourth paragraph, to have paid to the Minister on the corporation's balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of all amounts each of which is an amount determined, for a particular month of the year, by the formula

$$A \times [\$0.15 - (\$0.05 \times B + \$0.15 \times C)].$$

In the formula in the first paragraph,

(a) A, expressed as a number of litres, is the lesser of

i. the qualified corporation's eligible production of cellulosic ethanol for the particular month, and

ii. the qualified corporation's monthly ceiling on the production of cellulosic ethanol for the particular month;

(b) B is

i. if the average monthly market price of ethanol in respect of the particular month is greater than US\$2.00, the number that represents the amount by which the average monthly market price of ethanol, up to US\$2.20, exceeds US\$2.00, and

ii. in any other case, zero; and

(c) C is

i. if the average monthly market price of ethanol in respect of the particular month is greater than US\$2.20, the number that represents the amount by which the average monthly market price of ethanol, up to US\$3.1333, exceeds US\$2.20, and

ii. in any other case, zero.

The documents to which the first paragraph refers are the following:

(a) the prescribed form containing prescribed information;

(b) a copy of a report specifying, in respect of each month included in the taxation year, the qualified corporation's eligible production of cellulosic ethanol and the average monthly market price of ethanol; and

(c) if applicable, a copy of the agreement described in section 1029.8.36.0.106.

For the purpose of computing the payments that a qualified corporation is required to make under subparagraph *a* of the first paragraph of section 1027, or any of sections 1145, 1159.7, 1175 and 1175.19 if they refer to that subparagraph *a*, that corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Parts IV, IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

(a) the amount by which the amount determined under the first paragraph for the year exceeds the aggregate of all amounts each of which is the portion of that amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the year but before that date; and

(b) the amount by which the amount of that payment, determined without reference to this chapter, exceeds the aggregate of all amounts each of which is an amount that is deemed, under this chapter but otherwise than under the first paragraph, to have been paid to the Minister on that date, for the purpose of computing that payment.

“1029.8.36.0.106. For the purposes of subparagraph ii of subparagraph *a* of the second paragraph of section 1029.8.36.0.105, the monthly ceiling on the production of cellulosic ethanol of a qualified corporation, for a particular month included in a taxation year, is,

(a) if the qualified corporation is a member of an associated group in the year, the number of litres attributed for the particular month to the qualified

corporation pursuant to the agreement described in the second paragraph or, in the absence of such an agreement, zero or the number of litres, determined with reference to the rules set out in the second paragraph, attributed to the qualified corporation by the Minister, if applicable, for the particular month; or

(b) if subparagraph *a* does not apply, the number of litres obtained by multiplying 109,589 by the number of days in the particular month.

The agreement to which subparagraph *a* of the first paragraph refers is the agreement under which all of the qualified corporations that are members of the associated group in the year attribute to one or more of their number, for the purposes of this section, a number of litres; for that purpose, the total number of litres so attributed for the particular month must not exceed the number of litres determined under subparagraph *b* of the first paragraph for the particular month.”

(2) Subsection 1 has effect from 18 March 2011.

88. (1) Section 1029.8.36.53.21 of the Act is amended by replacing the portion of paragraph *b* of the definition of “recognized energy-efficient vehicle” in the first paragraph before subparagraph *i* by the following:

“(b) if the vehicle is powered wholly or partly by gasoline or diesel fuel and is not a rechargeable hybrid vehicle, the vehicle’s weighted fuel consumption rating, determined in accordance with section 1029.8.36.53.22, does not exceed”.

(2) Subsection 1 applies in respect of a vehicle acquired or leased after 17 March 2011.

89. (1) Section 1029.8.36.53.23 of the Act is amended by replacing “before 1 January 2016” in the first paragraph by “before 1 January 2012”.

(2) Subsection 1 has effect from 18 March 2011.

90. (1) Section 1029.8.36.53.24 of the Act is amended by replacing “before 1 January 2016” in the first paragraph by “before 1 January 2012”.

(2) Subsection 1 has effect from 18 March 2011.

91. (1) Section 1029.8.36.53.25 of the Act is amended

(1) by striking out subparagraphs *iii* to *v* of paragraph *a*;

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

“(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, \$3,000;”;

(3) by inserting the following paragraph after paragraph *b*:

“(b.1) if the vehicle is a rechargeable hybrid vehicle acquired after 17 March 2011 and before 1 January 2012,

i. \$8,000, if the vehicle is equipped with a battery with a capacity of 17 kilowatt-hours or more, or

ii. \$7,769, if the vehicle is equipped with a battery with a capacity of 16 kilowatt-hours;”;

(4) by replacing paragraphs *c* and *d* by the following paragraphs:

“(c) if the vehicle is a low-speed vehicle, \$4,000; and

“(d) if the vehicle is a vehicle that does not use fuel as its source of energy, other than a low-speed vehicle, \$8,000.”

(2) Subsection 1 has effect from 18 March 2011.

92. (1) Section 1029.8.36.166.40 of the Act is amended by inserting the following paragraph after paragraph *c* of the definition of “qualified property” in the first paragraph:

“(c.1) is not used in the course of operating an ethanol plant; and”.

(2) Subsection 1 applies in respect of a property acquired after 16 March 2011.

93. (1) Section 1029.8.61.1 of the Act is amended, in the first paragraph,

(1) by replacing “within the meaning of that Act” in paragraph *a* of the definition of “public network facility” by “to which that Act applies”;

(2) by replacing “referred to in” in paragraph *c* of the definition of “public network facility” by “within the meaning of”;

(3) by replacing “section 1029.8.61.64” in subparagraph iii of paragraph *a* of the definition of “eligible service” by “section 1029.8.61.64 or 1029.8.61.85”.

(2) Paragraph 3 of subsection 1 has effect from 1 January 2011.

94. (1) Section 1029.8.61.6 of the Act is amended by replacing subparagraph *c* of the first paragraph by the following subparagraph:

“(c) the individual has agreed that the advance payments be made by direct deposit in a bank account held at a financial institution listed in Part I of Appendix I to Rule D4 – Institution Numbers and Clearing Agency/Representative Arrangements of the Automated Clearing Settlement System Rules Manual, as amended from time to time, of the Canadian Payments Association.”

(2) Subsection 1 applies in respect of a direct deposit made after 31 May 2011.

95. (1) The heading of Division II.11.3 of Chapter III.1 of Title III of Book IX of Part I of the Act is replaced by the following heading:

“CREDIT FOR INFORMAL CAREGIVERS WHO HOUSE PERSONS OF FULL AGE”.

(2) Subsection 1 has effect from 1 January 2011.

96. (1) Section 1029.8.61.61 of the Act is amended, in the definition of “minimum housing period”,

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

““minimum housing period” of a particular person for a taxation year in relation to an individual is a housing period of the particular person of at least”;

(2) by replacing subparagraph *i* of paragraph *a* by the following subparagraph:

“*i.* the particular person reached, before the end of the year, 70 years of age or would have reached that age before that time had the particular person not died in the year, and”;

(3) by replacing subparagraphs *i* and *ii* of paragraph *b* by the following subparagraphs:

“*i.* the particular person is, during the period, 18 years of age or over,

“*ii.* the period is included in a housing period of the particular person (in this section referred to as the “particular housing period”), of at least 365 consecutive days commencing in the year or in the preceding year.”;

(4) by replacing subparagraph *iv* of paragraph *b* by the following subparagraph:

“*iv.* throughout the particular housing period, the particular person ordinarily lives with the individual or another individual in a self-contained domestic establishment and has a severe and prolonged impairment in mental or physical functions the effects of which are such that the particular person’s ability to perform a basic activity of daily living is markedly restricted or that the

particular person's ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living, and”;

(5) by replacing the portion of subparagraph v of paragraph b before subparagraph 1 by the following:

“v. throughout the period during which the particular person ordinarily lives in the self-contained domestic establishment with the individual or the other individual,”;

(6) by replacing subparagraphs 2 and 3 of subparagraph v of paragraph b by the following subparagraphs:

“(2) the individual or the individual's spouse or the other individual or the other individual's spouse, as the case may be, alone or jointly with another person other than the particular person, is the owner, lessee or sublessee of the self-contained domestic establishment, and

“(3) the particular person is resident in Canada and is referred to in paragraph a of the definition of “eligible relative” in respect of the individual or the individual's spouse or the other individual or the other individual's spouse, as the case may be.”

(2) Subsection 1 applies from the taxation year 2011.

97. (1) Section 1029.8.61.64 of the Act is amended

(1) by replacing the portion of the first paragraph before the formula by the following:

“**1029.8.61.64.** An individual who is resident in Québec at the end of 31 December of a taxation year and who, during the year, is not dependent upon another individual, is deemed to have paid to the Minister, on the individual's balance-due day for that taxation year, on account of the individual's tax payable under this Part for that taxation year, an amount equal to the aggregate of all amounts each of which is, subject to sections 1029.8.61.66 and 1029.8.61.67, an amount determined, in respect of each person who, throughout the minimum housing period of that person for the year in relation to the individual, is an eligible relative of the individual and who, throughout that period, ordinarily lives with the individual in a self-contained domestic establishment which, throughout that period, is maintained by the individual, alone or jointly with another person, and of which the individual or the individual's spouse, alone or jointly with another person other than the eligible relative, is the owner, lessee or sublessee throughout that period, by the formula”;

(2) by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

“(a) A is an amount of \$591; and

“(b) B is an amount equal to the amount by which \$484 exceeds 16% of the income of the eligible relative for the year that exceeds \$21,505.”

(2) Subsection 1 applies from the taxation year 2011.

98. (1) Section 1029.8.61.68 of the Act is repealed.

(2) Subsection 1 applies from the taxation year 2011.

99. (1) Section 1029.8.61.69 of the Act is amended

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

“**1029.8.61.69.** No individual may be deemed to have paid an amount to the Minister under section 1029.8.61.64 for a taxation year in respect of a particular person unless the individual files with the Minister, together with the fiscal return the individual is required to file under section 1000 for the year, or would be required to file if tax were payable by the individual for the year under this Part, the following documents:”;

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

“i. the individual certifies that, throughout the minimum housing period of the particular person for the year in relation to the individual, the individual ordinarily lived with the particular person in the self-contained domestic establishment referred to in subparagraph ii, and

“ii. the individual or the individual’s spouse certifies that, throughout the period referred to in subparagraph i, the individual or the individual’s spouse maintained a self-contained domestic establishment, alone or jointly with another person, of which the individual or the individual’s spouse, alone or jointly with another person other than the particular person, was the owner, lessee or sublessee throughout that period; and”;

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

“(b) if the particular person has a severe and prolonged impairment in mental or physical functions the effects of which are such that

i. the particular person’s ability to perform a basic activity of daily living is markedly restricted and the minimum housing period of the particular person for the year in relation to the individual is the period described in paragraph *b* of the definition of “minimum housing period” in section 1029.8.61.61, the

prescribed form on which a physician, within the meaning of section 752.0.18, or, where the particular person has a sight impairment, a physician or an optometrist, within the meaning of that section, or, where the particular person has a speech impairment, a physician or a speech-language pathologist, within the meaning of that section, or, where the particular person has a hearing impairment, a physician or an audiologist, within the meaning of that section, or, where the particular person has an impairment with respect to the particular person's ability in feeding or dressing himself or herself, a physician or an occupational therapist, within the meaning of that section, or, where the particular person has an impairment with respect to the particular person's ability in walking, a physician, an occupational therapist or a physiotherapist, within the meaning of that section, or, where the particular person has an impairment with respect to the particular person's ability in mental functions necessary for everyday life, a physician or a psychologist, within the meaning of that section, certifies that the particular person has such an impairment, or

ii. the particular person's ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living and the minimum housing period of the particular person for the year in relation to the individual is the period described in paragraph *b* of the definition of "minimum housing period" in section 1029.8.61.61, the prescribed form on which a physician, within the meaning of section 752.0.18, or, where the particular person has an impairment with respect to the particular person's ability in walking or in feeding or dressing himself or herself, a physician or an occupational therapist, within the meaning of that section, certifies that the particular person has such an impairment."

(2) Subsection 1 applies from the taxation year 2011.

100. (1) The Act is amended by inserting the following after section 1029.8.61.82:

"DIVISION II.11.6

"CREDIT FOR INFORMAL CAREGIVERS CO-RESIDING WITH PERSONS OF FULL AGE

"§1. — Interpretation and general

"1029.8.61.83. In this division,

"eligible relative" of an individual means a person who

(a) is the child, grandchild, nephew, niece, brother, sister, father, mother, uncle, aunt, grandfather, grandmother, great-uncle or great-aunt of the individual or of the individual's spouse or any other direct ascendant of the individual or of the individual's spouse;

(b) has a severe and prolonged impairment in mental or physical functions the effects of which are such that the person's ability to perform a basic activity of daily living is markedly restricted or that the person's ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living; and

(c) is unable to live alone because of the person's impairment;

“minimum co-residency period” of a person for a taxation year is a co-residency period of the person of at least 365 consecutive days commencing in the year or in the preceding year, if

(a) the period includes a period of at least 183 days in the year (in this definition referred to as the “particular period”); and

(b) the person is, during the particular period, 18 years of age or over.

For the purposes of the definition of “eligible relative” in the first paragraph, a person who, immediately before death, was the spouse of an individual is deemed to be a spouse of the individual.

“1029.8.61.84. The first and second paragraphs of section 752.0.17 apply for the purpose of determining whether a person has a severe and prolonged impairment in mental or physical functions the effects of which are such that the person's ability to perform a basic activity of daily living is markedly restricted or that the person's ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living.

For the purpose of determining whether an individual is deemed to have paid an amount to the Minister under section 1029.8.61.85 for a taxation year in respect of an eligible relative, any person referred to in section 1029.8.61.85 shall, on request in writing by the Minister for information with respect to the eligible relative's impairment and its effect on the eligible relative or with respect to the therapy that is, if applicable, required to be administered to the eligible relative, provide the information so requested in writing.

“§2. — *Credit*

“1029.8.61.85. An individual who is resident in Québec at the end of 31 December of a taxation year and who, during the year, is not dependent upon another individual, is deemed to have paid to the Minister, on the individual's balance-due day for that taxation year, on account of the individual's tax payable under this Part for that taxation year, an amount equal to the aggregate of all amounts each of which is, subject to sections 1029.8.61.88 and 1029.8.61.89, an amount determined, in respect of each person who, throughout the minimum co-residency period of that person for the year, is an

eligible relative of the individual and who, throughout that period, ordinarily lives with the individual in a self-contained domestic establishment of which the person or the person's spouse, alone or jointly with another person, is the owner, lessee or sublessee throughout that period, by the formula

A + B.

In the formula in the first paragraph,

(a) A is an amount of \$591; and

(b) B is an amount equal to the amount by which \$484 exceeds 16% of the income of the eligible relative for the year that exceeds \$21,505.

For the purposes of this section, an individual who was resident in Québec immediately before death is deemed to be resident in Québec at the end of 31 December of the year of the individual's death.

“1029.8.61.86. Where, for a taxation year, more than one individual could, but for this section, be deemed to have paid an amount to the Minister for the year under section 1029.8.61.85 in respect of the same person, that person is deemed to be the eligible relative solely of the individual from among those individuals who is the person's main support for the year.

“1029.8.61.87. For the purposes of section 1029.8.61.85, a person is dependent upon an individual during a taxation year if the individual is not the person's spouse and has deducted, for the year, in respect of the person, an amount under any of sections 752.0.1 to 752.0.7, 752.0.11 to 752.0.18.0.1 and 776.41.14.

“1029.8.61.88. The amount determined by the formula in the first paragraph of section 1029.8.61.85, in respect of each person who is an eligible relative of an individual and has reached 18 years of age in a taxation year, and taken into account for the purpose of computing the amount that the individual is deemed to have paid to the Minister under section 1029.8.61.85 for the year on account of the individual's tax payable under this Part is to be replaced by an amount equal to the proportion of that amount that the number of months in the year that follow the month in which that person reaches 18 years of age is of 12.

“1029.8.61.89. The amount determined by the formula in the first paragraph of section 1029.8.61.85, in respect of a person who is an eligible relative of an individual, and taken into account for the purpose of computing the amount that the individual is deemed to have paid to the Minister under section 1029.8.61.85 for a taxation year on account of the individual's tax payable under this Part is to be reduced by an amount that is the portion of a last resort financial assistance benefit received in that year by the individual or, as the case may be, by the individual's spouse for the year, in respect of that person, under Chapter I or II of Title II of the Individual and Family

Assistance Act (chapter A-13.1.1), that is attributable to the amount of the increase for a dependent child of full age who is handicapped and attends an educational institution at the secondary level in general education provided for in the second paragraph of section 75 of the Individual and Family Assistance Regulation (R.R.Q., chapter A-13.1.1, r. 1).

“1029.8.61.90. No individual may be deemed to have paid an amount to the Minister under section 1029.8.61.85 for a taxation year in respect of a person unless the individual files with the Minister, together with the fiscal return the individual is required to file under section 1000 for the year, or would be required to file if tax were payable by the individual for the year under this Part, the following documents:

(a) the prescribed form on which

i. the individual certifies that, throughout the minimum co-residency period of the person for the year, the individual ordinarily lived with that person in a self-contained domestic establishment, and

ii. the individual certifies that, throughout the period referred to in subparagraph i, the person or the person’s spouse, alone or jointly with another person, is the owner, lessee or sublessee of the self-contained domestic establishment referred to in subparagraph i;

(b) if the person’s severe and prolonged impairment in mental or physical functions is an impairment whose effects are such that

i. the person’s ability to perform a basic activity of daily living is markedly restricted, the prescribed form on which a physician, within the meaning of section 752.0.18, or, where the person has a sight impairment, a physician or an optometrist, within the meaning of that section, or, where the person has a speech impairment, a physician or a speech-language pathologist, within the meaning of that section, or, where the person has a hearing impairment, a physician or an audiologist, within the meaning of that section, or, where the person has an impairment with respect to the person’s ability in feeding or dressing himself or herself, a physician or an occupational therapist, within the meaning of that section, or, where the person has an impairment with respect to the person’s ability in walking, a physician, an occupational therapist or a physiotherapist, within the meaning of that section, or, where the person has an impairment with respect to the person’s ability in mental functions necessary for everyday life, a physician or a psychologist, within the meaning of that section, certifies that the person has such an impairment, or

ii. the person’s ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living, the prescribed form on which a physician, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person’s ability in walking or in feeding or dressing himself or

herself, a physician or an occupational therapist, within the meaning of that section, certifies that the person has such an impairment; and

(c) the prescribed form on which a physician, within the meaning of section 752.0.18, certifies that the person is unable to live alone because of the person's impairment.

“DIVISION II.11.7

“CREDIT FOR INFORMAL CAREGIVERS COHABITING WITH A SPOUSE

“§1. — *Interpretation and general*

“1029.3.61.91. In this division,

“eligible relative” of an individual means a person who

(a) is the individual's spouse;

(b) has a severe and prolonged impairment in mental or physical functions the effects of which are such that the person's ability to perform a basic activity of daily living is markedly restricted or that the person's ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living; and

(c) is unable to live alone because of the person's impairment;

“minimum cohabitation period” of a person for a taxation year is a cohabitation period of the person of at least 365 consecutive days commencing in the year or in the preceding year, if

(a) the period includes at least 183 days in the year; and

(b) the person has, before the end of the year, reached 70 years of age or, if the person died in the year, had reached that age at the time of death;

“residence for the elderly” means a congregate residential facility where dwelling units intended for elderly persons are offered for rent along with a varied range of services relating mainly to security, housekeeping assistance and assistance with social activities.

“1029.3.61.92. The first and second paragraphs of section 752.0.17 apply for the purpose of determining whether a person has a severe and prolonged impairment in mental or physical functions the effects of which are such that the person's ability to perform a basic activity of daily living is markedly restricted or that the person's ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect

of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living.

For the purpose of determining whether an individual is deemed to have paid an amount to the Minister under section 1029.8.61.93 for a taxation year in respect of an eligible relative, any person referred to in section 1029.8.61.93 shall, on request in writing by the Minister for information with respect to the eligible relative's impairment and its effect on the eligible relative or with respect to the therapy that is, if applicable, required to be administered to the eligible relative, provide the information so requested in writing.

“1029.8.61.93. An individual who is resident in Québec at the end of 31 December of a taxation year and who, during the year, is not dependent upon another individual, is deemed to have paid to the Minister, on the individual's balance-due day for that taxation year, on account of the individual's tax payable under this Part for that taxation year, an amount equal to \$591 in respect of a person who, throughout the minimum cohabitation period of that person for the year, is an eligible relative of the individual and who, throughout that period, ordinarily lives with the individual in a self-contained domestic establishment (other than a self-contained domestic establishment situated in a residence for the elderly) of which the individual or the eligible relative, alone or jointly with another person, is the owner, lessee or sublessee throughout that period.

For the purposes of this section, an individual who was resident in Québec immediately before death is deemed to be resident in Québec at the end of 31 December of the year of the individual's death.

“1029.8.61.94. For the purposes of section 1029.8.61.93, a person is dependent upon an individual during a taxation year if the individual is not the person's spouse and has deducted, for the year, in respect of the person, an amount under any of sections 752.0.1 to 752.0.7, 752.0.11 to 752.0.18.0.1 and 776.41.14.

“1029.8.61.95. No individual may be deemed to have paid an amount to the Minister under section 1029.8.61.93 for a taxation year in respect of a person, if the individual or the person is an eligible relative, within the meaning of section 1029.8.61.61 or 1029.8.61.83, in respect of whom another individual is deemed to have paid an amount to the Minister for the year on account of the other individual's tax payable under this Part under section 1029.8.61.64 or 1029.8.61.85.

“1029.8.61.96. No individual may be deemed to have paid an amount to the Minister under section 1029.8.61.93 for a taxation year in respect of a person unless the individual files with the Minister, together with the fiscal return the individual is required to file under section 1000 for the year, or would be required to file if tax were payable by the individual for the year under this Part, the following documents:

(a) the prescribed form on which

i. the individual certifies that, throughout the minimum cohabitation period of the person for the year, the individual ordinarily lived with that person in a self-contained domestic establishment other than such an establishment situated in a residence for the elderly, and

ii. the individual certifies that, throughout the period referred to in subparagraph i, the individual or the individual's spouse, alone or jointly with another person, is the owner, lessee or sublessee of the self-contained domestic establishment referred to in subparagraph i;

(b) if the person's severe and prolonged impairment in mental or physical functions is an impairment whose effects are such that

i. the person's ability to perform a basic activity of daily living is markedly restricted, the prescribed form on which a physician, within the meaning of section 752.0.18, or, where the person has a sight impairment, a physician or an optometrist, within the meaning of that section, or, where the person has a speech impairment, a physician or a speech-language pathologist, within the meaning of that section, or, where the person has a hearing impairment, a physician or an audiologist, within the meaning of that section, or, where the person has an impairment with respect to the person's ability in feeding or dressing himself or herself, a physician or an occupational therapist, within the meaning of that section, or, where the person has an impairment with respect to the person's ability in walking, a physician, an occupational therapist or a physiotherapist, within the meaning of that section, or, where the person has an impairment with respect to the person's ability in mental functions necessary for everyday life, a physician or a psychologist, within the meaning of that section, certifies that the person has such an impairment, or

ii. the person's ability to perform more than one basic activity of daily living is significantly restricted where the cumulative effect of those restrictions is equivalent to having a marked restriction in the ability to perform a basic activity of daily living, the prescribed form on which a physician, within the meaning of section 752.0.18, or, where the person has an impairment with respect to the person's ability in walking or in feeding or dressing himself or herself, a physician or an occupational therapist, within the meaning of that section, certifies that the person has such an impairment; and

(c) the prescribed form on which a physician, within the meaning of section 752.0.18, certifies that the person is unable to live alone because of the person's impairment."

(2) Subsection 1 applies from the taxation year 2011.

101. (1) Section 1029.8.80.2 of the Act is amended by replacing subparagraph g of the first paragraph by the following subparagraph:

“(g) the individual has agreed that the advance payments be made by direct deposit in a bank account held at a financial institution listed in Part I of Appendix I to Rule D4 – Institution Numbers and Clearing Agency/Representative Arrangements of the Automated Clearing Settlement System Rules Manual, as amended from time to time, of the Canadian Payments Association.”

(2) Subsection 1 applies in respect of a direct deposit made after 31 May 2011.

102. (1) Section 1029.8.116.9 of the Act is amended by replacing subparagraph *f* of the first paragraph by the following subparagraph:

“(f) the individual has agreed that the advance payments be made by direct deposit in a bank account held at a financial institution listed in Part I of Appendix I to Rule D4 – Institution Numbers and Clearing Agency/Representative Arrangements of the Automated Clearing Settlement System Rules Manual, as amended from time to time, of the Canadian Payments Association.”

(2) Subsection 1 applies in respect of a direct deposit made after 31 May 2011.

103. (1) Section 1029.8.116.9.1 of the Act is amended by replacing subparagraph *e* of the first paragraph by the following subparagraph:

“(e) the individual has agreed that the advance payments be made by direct deposit in a bank account held at a financial institution listed in Part I of Appendix I to Rule D4 – Institution Numbers and Clearing Agency/Representative Arrangements of the Automated Clearing Settlement System Rules Manual, as amended from time to time, of the Canadian Payments Association.”

(2) Subsection 1 applies in respect of a direct deposit made after 31 May 2011.

104. (1) Section 1029.8.116.12 of the Act is amended by inserting the following definition in alphabetical order in the first paragraph:

““health services and social services network facility” means any of the following immovables:

(a) a facility maintained by a public or private institution referred to in the Act respecting health services and social services (chapter S-4.2) that operates a hospital centre, a residential and long-term care centre or a rehabilitation centre referred to in that Act;

(b) a facility maintained by a hospital centre or a reception centre that is a public or private institution for the purposes of the Act respecting health services and social services for Cree Native persons (chapter S-5); and

(c) an immovable or residential facility where are offered the services of an intermediate resource or a family-type resource within the meaning of the Act respecting health services and social services or those of a foster family within

the meaning of the Act respecting health services and social services for Cree Native persons;”.

(2) Subsection 1 has effect from 1 January 2011.

105. (1) Section 1029.8.116.16 of the Act is amended

(1) by replacing the portion of the first paragraph before the formula by the following:

“1029.8.116.16. The amount that, subject to section 1029.8.116.17.1, is determined by the following formula is deemed, for a particular month that is subsequent to the month of June 2011, to be an overpayment of tax payable under this Part for a taxation year by an eligible individual in respect of the particular month, if the eligible individual makes an application to that effect in accordance with section 1029.8.116.18, if the individual has filed a document in which the individual agrees that the payment of the amount be made by direct deposit in a bank account held at a financial institution described in the fifth paragraph and if the individual and, if applicable, the individual’s cohabiting spouse at the beginning of the particular month file the document specified in section 1029.8.116.19 for the base year relating to the particular month:”;

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

“A financial institution to which the first paragraph refers is one that is listed in Part I of Appendix I to Rule D4 – Institution Numbers and Clearing Agency/ Representative Arrangements of the Automated Clearing Settlement System Rules Manual, as amended from time to time, of the Canadian Payments Association.”

(2) Subsection 1 applies in respect of a direct deposit made after 30 June 2011, except when its paragraph 1 inserts “that, subject to section 1029.8.116.17.1, is” in the portion of the first paragraph of section 1029.8.116.16 of the Act before the formula, in which case that paragraph 1 applies from the taxation year 2011.

106. (1) The Act is amended by inserting the following section after section 1029.8.116.17:

“1029.8.116.17.1. The amount determined for a particular month of a taxation year in respect of an eligible individual under section 1029.8.116.16 must not be less than the amount that would be determined in respect of the eligible individual for the particular month if, in the formula in the first paragraph of that section, the amounts for B and C were each equal to zero.”

(2) Subsection 1 applies from the taxation year 2011.

107. (1) Section 1029.8.116.20 of the Act is replaced by the following section:

“1029.8.116.20. If, at the beginning of a particular month, an eligible individual is not the owner, lessee or sublessee of the individual’s eligible dwelling and the particular person who is the owner, lessee or sublessee of the dwelling is, at that time, either confined to a prison or a similar institution, or living in a dwelling that is the individual’s principal place of residence and that is in a health services and social services network facility, and was, immediately before the beginning of being confined in the prison or similar institution or living in the dwelling, as the case may be, the cohabiting spouse of the individual with whom the particular person ordinarily lived, the eligible individual rather than the particular person is, for the purposes of subparagraph *b* of the second paragraph of section 1029.8.116.16, deemed, at the beginning of the particular month, to be the owner, lessee or sublessee, as applicable, of the dwelling.

However, the first paragraph does not apply if, at the beginning of the particular month, the particular person is not the cohabiting spouse of the individual.”

(2) Subsection 1 applies from the taxation year 2011.

108. (1) Section 1044 of the Act is amended

(1) by replacing “*f* of section 1012.1” in the first paragraph by “*f* to *h* of section 1012.1”;

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

“(a) the day on which an amended fiscal return of the taxpayer or a prescribed form was filed in accordance with any of sections 297, 716.0.1, 752.0.10.15, 1012, 1054, 1055.1.2 and 1055.1.3 so as to exclude from the taxpayer’s income or to deduct the amount for the taxation year;”.

(2) Subsection 1 applies in respect of an amount paid after 31 December 2009 by the legal representative of a deceased taxpayer. It also applies in respect of an amount so paid before 1 January 2010, if the deceased taxpayer’s legal representative made a valid election under subsection 3 of section 111.

109. (1) Section 1049 of the Act is amended by replacing subparagraph *c* of the fourth paragraph by the following subparagraph:

“(c) the amount otherwise deductible in computing the person’s income for the year because of subparagraph *a* or *b* of the first paragraph of section 1054 or section 1055.1.2 or 1055.1.3 is deemed not to be deductible in computing the person’s income for the year.”

(2) Subsection 1 applies in respect of an amount paid after 31 December 2009 by the legal representative of a deceased taxpayer. It also applies in respect of an amount so paid before 1 January 2010, if the deceased taxpayer's legal representative made a valid election under subsection 3 of section 111.

110. (1) Section 1053 of the Act is amended

(1) by replacing “and *d.1.1* to *f* of section 1012.1” in the portion before paragraph *a* by “, *d.1.1* and *f* to *h* of section 1012.1”;

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

“(a) the forty-sixth day following the day on which an amended fiscal return of the taxpayer or a prescribed form was filed in accordance with any of sections 297, 716.0.1, 752.0.10.15, 1012, 1054, 1055.1.2 and 1055.1.3 so as to exclude from the taxpayer's income or to deduct the amount for the taxation year;”.

(2) Subsection 1, except when it strikes out the reference to paragraphs *d.1.1.1* and *d.1.2* of section 1012.1 of the Act in the portion of section 1053 of the Act before paragraph *a*, applies in respect of

(1) an amount paid after 31 December 2009 by the legal representative of a deceased taxpayer; or

(2) an amount paid before 1 January 2010 by the legal representative of a deceased taxpayer, if the deceased taxpayer's legal representative made a valid election under subsection 3 of section 111.

111. (1) The Act is amended by inserting the following sections after section 1055.1.1:

“1055.1.2. Despite any other provision of this Act, if the legal representative of a deceased taxpayer pays, in any taxation year (in this section referred to as the “repayment year”), an amount that would be deductible under section 78.1, but for this section, in computing the succession's income for the repayment year, the amount is deemed to have been paid by the taxpayer in the taxpayer's last taxation year and not to have been so paid by the legal representative.

The first paragraph applies only if the following conditions are met on or before the succession's filing-due date for the repayment year:

(a) the legal representative elects to have the first paragraph apply in respect of the amount paid; and

(b) the legal representative files with the Minister an amended fiscal return in the name of the taxpayer for the taxation year in which the taxpayer died.

“1055.1.3. Despite any other provision of this Act, if the legal representative of a deceased taxpayer repays, in a particular taxation year, an amount that is a benefit received by the taxpayer under the Act respecting parental insurance (chapter A-29.011), the Act respecting the Québec Pension Plan (chapter R-9) or a similar plan within the meaning of that Act, the Unemployment Insurance Act (Revised Statutes of Canada, 1985, chapter U-1) or the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), and included by the taxpayer in computing the taxpayer’s income for one or more taxation years, the amount is deemed to have been repaid by the taxpayer in the taxpayer’s last taxation year and not to have been repaid by the legal representative.

The first paragraph applies only if the following conditions are met on or before the succession’s filing-due date for the particular taxation year:

(a) the legal representative elects to have the first paragraph apply in respect of the repaid amount; and

(b) the legal representative files with the Minister an amended fiscal return in the name of the taxpayer for the taxation year in which the taxpayer died.”

(2) Subsection 1 applies in respect of a repayment made after 31 December 2009.

(3) In addition, subsection 1 applies in respect of a repayment made before 1 January 2010, if the legal representative of a deceased taxpayer so elects on or before 31 December 2013, in which case the second paragraph of sections 1055.1.2 and 1055.1.3 of the Act, enacted by subsection 1, is to be read as follows:

“The first paragraph applies in respect of the repaid amount only if the legal representative files with the Minister, on or before 31 December 2013, an amended fiscal return in the name of the taxpayer for the taxation year in which the taxpayer died.”

112. Section 1056.8 of the Act is amended by replacing the first paragraph by the following paragraph:

“1056.8. Despite section 1010, where the Minister extends the time for making an election or grants permission to amend or revoke an election, the Minister shall make a reassessment and redetermine the tax, interest and penalties for any taxation year to take into account the election or the amended or revoked election.”

113. (1) The Act is amended by inserting the following after section 1086.26:

“PART I.6**“TAX IN RESPECT OF SECURITY OPTION BENEFIT DEFERRAL**

“1086.27. In this Part,

“filing-due date” has the meaning assigned by section 1;

“individual” has the meaning assigned by section 1;

“net capital loss” has the meaning assigned by section 730;

“proceeds of disposition” has the meaning assigned by section 251;

“qualified corporation” has the meaning assigned by section 725.1.3;

“qualifying person” has the meaning assigned by section 47.18;

“security” has the meaning assigned by section 47.18;

“taxation year” has the meaning assigned by section 1.

“1086.28. Where, in a particular taxation year preceding the taxation year 2015, an individual has disposed of or exchanged a security of a qualifying person in respect of which the individual made a valid election under paragraph *b* of section 58.0.1, as it read before being repealed, and the individual makes an election, in the manner and within the time specified in the second paragraph, for the particular year in relation to the security, the following rules apply:

(a) the percentage specified in section 725.2 in relation to the benefit deemed to be received by the individual under section 49 for the particular year in respect of the security is to be replaced by

i. 75%, where the security has been disposed of or exchanged after 30 March 2004,

ii. 87.5%, where the security has been disposed of or exchanged after 12 June 2003 and before 31 March 2004, or

iii. 100%, where the security has been disposed of or exchanged before 13 June 2003, or acquired under a right provided for in an agreement referred to in section 48 and entered into after 13 March 2008, from a qualifying person that is a qualified corporation for a particular calendar year including the time at which the individual acquired the security;

(b) for the purposes of Part I, the individual is deemed to have realized a capital gain for the particular year equal to the lesser of the amount of the benefit that the individual is deemed to have received in the particular year under section 49 in respect of the security and the capital loss determined under Part I and derived from the disposition of the security;

(c) the individual is liable to pay a tax for the particular year equal to 50% of the proceeds of disposition of the security;

(d) where the time limit provided for in paragraph *a* of subsection 2 of section 1010 has expired in respect of the particular year, the Minister may, for the purposes of Part I, make a new assessment and redetermine the tax, interest and penalties for the particular year in order to take the election into account; and

(e) despite section 1010 and as the circumstances require, the Minister shall redetermine the individual's net capital loss for the particular year and reassess any taxation year in which an amount has been deducted under section 729.

An individual makes the election referred to in the first paragraph for a particular taxation year by filing with the Minister the prescribed form containing prescribed information

(a) on or before the individual's filing-due date for the taxation year 2010 where the security has been disposed of or exchanged before 1 January 2010; or

(b) on or before the individual's filing-due date for the particular year in which the security has been disposed of or exchanged, in any other case.

“1036.29. Unless otherwise provided in this Part, sections 1002, 1004 to 1014, 1025, 1026 to 1026.2 and 1031 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 4 March 2010.

114. (1) Section 1129.4.0.17 of the Act is replaced by the following section:

“1129.4.0.17. In this Part, “eligible digital version”, “eligible group of works”, “eligible work”, “qualified labour expenditure attributable to preparation costs and digital version publishing 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 18 March 2011.

115. (1) Section 1129.4.0.18 of the Act is amended by replacing subparagraphs i and ii of subparagraph *b* of the first paragraph by the following subparagraphs:

“i. in computing the amounts determined under subparagraph ii of paragraph *a* or subparagraph i of paragraph *b* of the definitions of “qualified labour expenditure attributable to preparation costs and digital version publishing costs” and “qualified labour expenditure attributable to printing and reprinting costs” in the first paragraph of section 1029.8.36.0.0.13, 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 or from the particular year in respect of the property, and the expenditure or costs to which the assistance is attributable or relates were incurred by the corporation in a taxation year preceding the particular year, or

“ii. an amount relating to an expenditure included in a qualified labour expenditure attributable to preparation costs and digital version publishing costs or qualified labour expenditure attributable to printing and reprinting costs in respect of the property, or an amount relating to printing and reprinting costs directly attributable to the printing and reprinting of the property or to preparation costs and digital version publishing costs directly attributable to the preparation of the property and the publishing of an eligible digital version relating to 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) Subsection 1 has effect from 18 March 2011.

116. (1) Section 1129.4.0.19 of the Act is replaced by the following section:

“**1129.4.0.19.** For the purposes of Part I, except for Division II.6.0.0.5 of Chapter III.1 of Title III of Book IX, the tax paid to the Minister by a corporation at any time, under section 1129.4.0.18, in relation to an expenditure that is included in a qualified labour expenditure attributable to preparation costs and digital version publishing costs of the corporation or a qualified labour expenditure attributable to printing and reprinting costs of the corporation, is deemed to be an amount of assistance repaid by the corporation at that time in respect of the property, pursuant to a legal obligation to repay all or any part of that amount of assistance.”

(2) Subsection 1 has effect from 23 June 2009. However, when section 1129.4.0.19 of the Act applies before 18 March 2011, it is to be read without reference to “and digital version publishing costs”.

117. (1) Section 1129.45.3.37 of the Act is amended by replacing the first and second paragraphs by the following paragraphs:

“**1129.45.3.37.** Every corporation that is deemed to have paid an amount to the Minister, under section 1029.8.36.0.95, on account of its tax payable under Part I, for a particular taxation year, in relation to its eligible production of ethanol for a particular month of that taxation year, shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the “year concerned”) in which any of the following events occurs:

(a) an amount that may reasonably be considered to be an amount relating to its eligible production of ethanol for a particular month of the particular taxation year that, because of paragraph *a* of section 1029.8.36.0.99, would be included in the aggregate determined in its respect for the particular taxation year under that section if it was received by the corporation in that taxation year, is received by the corporation;

(b) an amount that may reasonably be considered to be an amount relating to its eligible production of ethanol for a particular month of the particular taxation year that, because of paragraph *b* of section 1029.8.36.0.99, would be included in the aggregate determined in its respect for the particular taxation year under that section if it was obtained by a person or partnership in that taxation year, is obtained by the person or partnership; and

(c) all or a portion of its eligible production of ethanol for a particular month of the particular taxation year that was carried out before 18 March 2011 is sold to a person or partnership that is not the holder of a collection officer's permit issued under the Fuel Tax Act (chapter T-1) or ceases to be reasonably considered to be expected to be sold subsequently to such a holder.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.0.95 or 1029.8.36.0.101 for a taxation year preceding the year concerned in relation to its eligible production of ethanol for a particular month of the particular taxation year, exceeds the total of

(a) the amount that the corporation would be deemed to have paid to the Minister for the particular taxation year under section 1029.8.36.0.95 if any of the events described in any of subparagraphs *a* to *c* of the first paragraph or in subparagraph *a* or *b* of the first paragraph of section 1029.8.36.0.101, that occurred in the year concerned or a preceding taxation year in relation to its eligible production of ethanol for a particular month of the particular taxation year, occurred in the particular taxation year; and

(b) the aggregate of all amounts each of which is an amount that the corporation is required to pay to the Minister under this section for a taxation year preceding the year concerned in relation to its eligible production of ethanol for a particular month of the particular taxation year.”

(2) Subsection 1 applies to a taxation year that ends after 17 March 2011.

118. (1) Section 1159.1 of the Act is amended by replacing paragraph *a* of the definition of “base wages” by the following paragraph:

“(a) any amount paid, allocated, granted or awarded by the person that is included under Chapters I and II of Title II of Book III of Part I, except section 58.0.1, as it read before being repealed, in computing the individual's income from an office or employment or that would be included in computing that income if the individual were subject to tax under Part I; and”.

(2) Subsection 1 applies in respect of a right exercised after 4:00 p.m. Eastern Standard Time, 4 March 2010.

119. (1) Section 1175.40 of the Act is amended by replacing the first paragraph by the following paragraph:

“**1175.40.** An operator must, for each calendar year for which tax is payable under this Part, file with the Minister, in the prescribed form, without notice or demand, a fiscal return containing prescribed information and the operator’s financial statements prepared for the operator’s last fiscal period that ends in the preceding calendar year.”

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

ACT RESPECTING LOTTERIES, PUBLICITY CONTESTS AND AMUSEMENT MACHINES

120. Section 20.1 of the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., chapter L-6) is amended, in the first paragraph,

(1) by striking out subparagraph *d.1*;

(2) by replacing “such machines” in subparagraph *e* by “video lottery machines”.

121. Section 20.2 of the Act is amended, in the first paragraph,

(1) by striking out subparagraph *b*;

(2) by replacing “of such machines” in subparagraph *c* by “of the gaming machines and electronic equipment to which the first paragraph of section 52.15 applies”.

122. Section 52.15 of the Act is replaced by the following section:

“**52.15.** Prior to commissioning gaming machines and electronic equipment directly linked to the casino lottery schemes that it operates in a State casino, the Société des loteries du Québec shall have them certified by a laboratory included on the list drawn up by the Société in order to ensure that they operate solely on the basis of chance and that the gaming machines are adequate. The list of laboratories must be submitted to the board for approval.

The Société shall have commissioned gaming machines verified every year by the board to ensure that their payout rate is statistically in keeping with the rate expected and advertised to players.

The Société or the licence holders, as the case may be, shall likewise have video lottery machines operated elsewhere than in a State casino certified before their registration and shall subsequently have them verified every year.”

123. Section 119 of the Act, amended by section 66 of chapter 18 of the statutes of 2011, is again amended, in the first paragraph,

(1) by replacing subparagraph *c.1* by the following subparagraph:

“(c.1) prescribe the fees that the board may charge for a verification under section 52.15;”;

(2) by replacing “rate of return” in subparagraph *g* by “payout rate”.

124. Section 121.0.2 of the Act is repealed.

ACT RESPECTING THE LEGAL PUBLICITY OF ENTERPRISES

125. (1) Section 22 of the Act respecting the legal publicity of enterprises (R.S.Q., chapter P-44.1) is amended by striking out “natural”.

(2) Subsection 1 has effect from 14 February 2011.

126. (1) Section 42 of the Act is amended by striking out “its affairs” in the first paragraph.

(2) Subsection 1 has effect from 14 February 2011.

127. (1) Section 51 of the Act is amended by replacing “files an updating obligation” by “files an updating declaration”.

(2) Subsection 1 has effect from 14 February 2011.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

128. Section 34.1.4 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended by striking out subparagraph 4 of subparagraph *ii* of paragraph *b*.

129. (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. \$14,410 where, for the year, the individual has no eligible spouse and no dependent child,

“ii. \$23,360 where, for the year, the individual has no eligible spouse but has one dependent child,

“iii. \$26,455 where, for the year, the individual has no eligible spouse but has more than one dependent child,

“iv. \$23,360 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) \$26,455 where the individual has one dependent child for the year, or

“(2) \$29,310 where the individual has more than one dependent child for the year; and”.

(2) Subsection 1 applies from the year 2011.

130. (1) Section 37.18 of the Act is amended by inserting the following paragraph after paragraph c:

“(c.1) is not a person who is exempted under section 24.1 of the Act respecting prescription drug insurance (chapter A-29.01) from payment of the premium under section 23 of that Act for the year; and”.

(2) Subsection 1 applies from the year 2011.

ACT RESPECTING THE RÉGIE DES ALCOOLS, DES COURSES ET DES JEUX

131. Section 23 of the Act respecting the Régie des alcools, des courses et des jeux (R.S.Q., chapter R-6.1) is amended by inserting the following paragraphs after paragraph 4:

“(4.1) approving the list, drawn up by the Société des loteries du Québec, of laboratories that may certify gaming machines and electronic equipment directly linked to the casino lottery schemes and video lottery machines operated elsewhere than in a casino;

“(4.2) verifying commissioned gaming machines to ensure their payout rate is statistically in keeping with the rate expected and advertised to players;”.

132. The Act is amended by inserting the following section after section 104:

“**104.1.** Certain members of the personnel of the laboratory under the responsibility of the Minister of Public Security who are responsible for verifications and certifications under section 52.15 of the Act respecting lotteries, publicity contests and amusement machines (chapter L-6), as it read on 8 December 2011, become employees of the Régie des alcools, des courses et des jeux, insofar as a decision by the Conseil du trésor providing for their transfer is made before 8 March 2012.”

ACT RESPECTING THE QUÉBEC PENSION PLAN

133. (1) Section 43 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended

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

“In the cases described in subparagraphs *b* and *c* of the third paragraph of section 41, the adjustment of the personal exemption of a worker does not apply if the year in which the event concerned occurs is subsequent to 2011.”;

(2) by replacing “From the year 1998” in the portion of the third paragraph before subparagraph *a* by “For the years 1998 to 2011”.

(2) Subsection 1 applies from 1 January 2012.

134. (1) Section 44 of the Act is amended by replacing “third paragraph” by “fourth paragraph”.

(2) Subsection 1 applies from 1 January 2012.

135. (1) Section 44.1 of the Act, amended by section 1 of chapter 18 of the statutes of 2011, is again amended

(1) by replacing “8.6% for the year 2000” in the second paragraph by “8.6% for the year 2001”;

(2) by replacing “amortization payment rate” in the third and fourth paragraphs by “steady-state contribution rate”.

(2) Paragraph 2 of subsection 1 applies from 1 January 2012.

136. (1) Section 98 of the Act, amended by section 108 of chapter 24 of the statutes of 2009, is again amended by replacing “subsequent to the year 1997” in the following provisions by “subsequent to 1997 but prior to 2012”:

— subparagraph 3 of subparagraph *b* of the first paragraph;

— subparagraph *c* of the first paragraph;

— the portion of the third paragraph before subparagraph *a*.

(2) Subsection 1 applies from 1 January 2012.

137. (1) Section 99 of the Act is amended

(1) by adding “, unless that month is subsequent to 2011, in which case no adjustment is made” at the end of subparagraphs *b* and *c* of the third paragraph;

(2) by inserting “but prior to 2012” after “subsequent to 1997” in the first sentence of the fifth paragraph.

(2) Subsection 1 applies from 1 January 2012.

138. (1) Section 216 of the Act, amended by section 4 of chapter 18 of the statutes of 2011, is again amended

(1) by inserting “minimum” after “for a” in the first sentence of the first paragraph;

(2) by replacing “amortization payment rate” in the portion of the second paragraph before subparagraph *a* and in the fourth paragraph by “steady-state contribution rate”.

(2) Subsection 1 applies from 1 January 2012.

ACT RESPECTING THE SOCIÉTÉ DES LOTERIES DU QUÉBEC

139. The Act respecting the Société des loteries du Québec (R.S.Q., chapter S-13.1) is amended by inserting the following sections after section 27:

“27.1. Certain members of the personnel of the laboratory under the responsibility of the Minister of Public Security who are responsible for verifications and certifications under section 52.15 of the Act respecting lotteries, publicity contests and amusement machines (chapter L-6), as it read on 8 December 2011, become, subject to the conditions of employment applicable to them, employees of the company or of one of its subsidiaries, insofar as a decision by the Conseil du trésor providing for their transfer and, if applicable, designating the subsidiary is made before 8 March 2012.

“27.2. An employee of the company or of its subsidiary referred to in section 27.1 who, on the day preceding the employee’s transfer to the company or the subsidiary, was a public servant with permanent tenure may request a transfer to a position in the public service or take part in a promotion competition for such a position in accordance with the Public Service Act (chapter F-3.1.1).

“27.3. Section 35 of the Public Service Act (chapter F-3.1.1) applies to an employee referred to in section 27.2 who takes part in a promotion competition for a position in the public service.

“27.4. An employee referred to in section 27.2 who applies for a transfer or a promotion competition may require from the Chair of the Conseil du trésor an assessment of the classification the employee would be assigned in the public service. The assessment must take into account the person’s classification on the last day of employment in the public service and the experience and training acquired in the course of employment with the company.

If an employee is transferred under the first paragraph, the deputy minister or the chief executive officer shall determine the employee's classification in accordance with the assessment provided for in the first paragraph.

If an employee is promoted under section 27.2, the classification assigned to the employee must take into account the criteria set out in the first paragraph.

“27.5. In the event of a partial or total discontinuance of the activities of the company or of its subsidiary, an employee referred to in section 27.2 is entitled to be placed on reserve in the public service with the classification held on the last day of employment in the public service.

In that case, the Chair of the Conseil du trésor shall, if applicable, determine the employee's classification taking into account the criteria set out in the first paragraph of section 27.4.

A person who is so placed on reserve remains in the employ of the company or of its subsidiary until the Chair of the Conseil du trésor is able to place the person in accordance with section 100 of the Public Service Act (chapter F-3.1.1).

“27.6. A person who, in accordance with the applicable conditions of employment, refuses to be transferred to the company or its subsidiary, remains assigned to the Ministère de la Sécurité publique until the Chair of the Conseil du trésor is able to place the person in accordance with section 100 of the Public Service Act (chapter F-3.1.1).

“27.7. Subject to remedies available under a collective agreement, an employee referred to in section 27.2 whose employment is terminated or who is dismissed may bring an appeal under section 33 of the Public Service Act (chapter F-3.1.1).”

ACT RESPECTING THE QUÉBEC SALES TAX

140. (1) Section 1 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by replacing the definition of “charity” by the following definition:

““charity” means a registered charity or a registered Canadian amateur athletic association, within the meaning assigned by section 1 of the Taxation Act, but does not include a public institution;”

(2) Subsection 1 has effect from 31 March 2004.

141. (1) Section 17 of the Act is amended by adding the following subparagraph after subparagraph 4 of the fourth paragraph:

“(5) corporeal property that was brought into Québec by a person and that comes from Canada outside Québec, if the total of all amounts, each of which is an amount of tax that, but for this subparagraph and subparagraph 8 of the

third paragraph of section 18.0.1, would become payable by the person under the first paragraph or the first paragraph of section 18.0.1, is \$35 or less in the calendar month that includes the day on which the property was brought into Québec.”

(2) Subsection 1 has effect from 1 July 2010.

142. (1) Section 18.0.1 of the Act is amended by adding the following subparagraph after subparagraph 7 of the third paragraph:

“(8) a supply of a property or a service, if the total of all amounts, each of which is an amount of tax that, but for this subparagraph and subparagraph 5 of the fourth paragraph of section 17, would become payable by the person under the first paragraph or the first paragraph of section 17, is \$35 or less in the calendar month that includes the time when all or part of the consideration for the supply becomes due or is paid without having become due.”

(2) Subsection 1 applies in respect of

(1) a supply made after 30 June 2010; and

(2) all or part of the consideration for a supply that becomes due, or is paid without having become due, after 30 June 2010.

143 (1) The Act is amended by inserting the following section after section 198:

“**198.0.1.** For the purposes of paragraph 1.1 of section 198.1, “read-only medium” means a corporeal medium that is designed for the read-only storage of information and other material in digital format.”

(2) Subsection 1 applies in respect of a supply made after 31 October 2011.

144. (1) Section 198.1 of the Act is amended

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

“(1) a supply of a printed book, or its updating, identified by an International Standard Book Number (ISBN) assigned according to the international book numbering system;”;

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

“(1.1) a supply, for a single consideration, of a property consisting in a printed book, or its updating, identified by an International Standard Book Number (ISBN) assigned according to the international book numbering system and a read-only medium or a right to access a website if

(a) the printed book, or its updating, and the read-only medium or the right to access a website are wrapped, packaged, combined or otherwise prepared to be supplied together and are the only components of the supply; and

(b) it is reasonable to consider that the printed book, or its updating, is the main component of the supply; and”.

(2) Subsection 1 applies in respect of a supply made after 31 October 2011.

145. (1) The Act is amended by inserting the following section after section 206:

“**206.0.1.** In determining an input tax refund of a registrant that is a pension entity within the meaning of section 289.2, no amount may be included, for a reporting period, in respect of the tax payable by the pension entity in respect of a supply, unless the pension entity has included an amount in respect of the supply in determining an input tax credit under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).”

(2) Subsection 1 applies in respect of a reporting period of a pension entity beginning after 22 September 2009.

146. (1) The Act is amended by inserting the following before Division II of Chapter VI of Title I:

“**DIVISION I.1**

“**PENSION PLANS**

“**289.2.** In this division,

“active member” has the meaning assigned by subsection 1 of section 8500 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

“employer resource” of a person means

(1) all or part of a labour activity of the person, other than a part of the labour activity consumed or used by the person in the process of creating or developing a property;

(2) all or part of a property or service supplied to the person, other than a part of the property or service consumed or used by the person in the process of creating or developing a property;

(3) all or part of a property created or developed by the person; or

(4) one or more of the items referred to in paragraphs 1 to 3;

“excluded activity”, in respect of a pension plan, means an activity undertaken exclusively for

(1) compliance by a participating employer of the pension plan as an issuer, or prospective issuer, of securities with reporting requirements under a law of Québec, another province, the Northwest Territories, the Yukon Territory, Nunavut or Canada in respect of the regulation of securities;

(2) evaluating the feasibility or financial impact on a participating employer of the pension plan of establishing, altering or winding-up the pension plan, other than an activity that relates to the preparation of an actuarial report in respect of the plan required under a law of Québec, another province, the Northwest Territories, the Yukon Territory, Nunavut or Canada;

(3) evaluating the financial impact of the pension plan on the assets and liabilities of a participating employer of the pension plan;

(4) negotiating changes to the benefits under the pension plan with a union or similar organization of employees; or

(5) prescribed purposes;

“fiscal year” has the meaning assigned by section 458.1;

“labour activity” of a person means anything done by an individual who is or agrees to become an employee of the person in the course of, or in relation to, the office or employment of that individual;

“participating employer” of a pension plan means an employer that has made, or is required to make, contributions to the pension plan in respect of the employer’s employees or former employees, or payments under the pension plan to the employer’s employees or former employees, and includes an employer prescribed for the purposes of the definition of “participating employer” in subsection 1 of section 147.1 of the Income Tax Act;

“pension activity”, in respect of a pension plan, means an activity (other than an excluded activity) that relates to

(1) the establishment, management or administration of the pension plan or a pension entity of the pension plan; or

(2) the management or administration of assets of the pension plan;

“pension entity” of a pension plan means a person that is

(1) a person referred to in paragraph 1 of the definition of “pension plan”;

(2) a corporation referred to in paragraph 2 of the definition of “pension plan”; or

(3) a prescribed person;

“pension plan” means a registered pension plan, within the meaning of section 1 of the Taxation Act (chapter I-3),

(1) that governs a person that is a trust or that is deemed to be a trust for the purposes of that Act;

(2) in respect of which a corporation is

(a) incorporated and operated either

i. solely for the administration of the registered pension plan, or

ii. for the administration of the registered pension plan and for no other purpose other than acting as trustee of, or administering, a trust governed by a retirement compensation arrangement, within the meaning of section 1 of the Taxation Act, where the terms of the arrangement provide for benefits only in respect of individuals who are provided with benefits under the registered pension plan, and

(b) accepted by the Minister of National Revenue, under subparagraph ii of paragraph *o.1* of subsection 1 of section 149 of the Income Tax Act, as a funding medium for the purposes of the registration of the registered pension plan; or

(3) in respect of which a person is a prescribed person for the purposes of the definition of “pension entity”;

“provincial factor” in respect of a pension plan, for a fiscal year of a person that is a participating employer of the pension plan, means an amount (expressed as a percentage) determined by the formula

$$A \times B.$$

For the purposes of the formula in the definition of “provincial factor” in the first paragraph,

(1) A is the tax rate applicable, specified in the first paragraph of section 16, on the last day of the fiscal year; and

(2) B is

(a) where the person made contributions to the pension plan during the fiscal year that may be deducted by the person under section 137 of the Taxation Act in computing its income (in the third paragraph referred to as “pension contributions”) and the number of active members of the pension plan who were employees of the person on the last day of the last calendar year ending on or before the last day of the fiscal year (in this paragraph and the third paragraph referred to as the “particular day”) is greater than zero, the amount determined by the formula

$[(C/D) + (E/F)]/2$;

(b) where subparagraph *a* does not apply and the number of active members of the pension plan who were employees of the person on the particular day is greater than zero, the amount determined by the formula

E/F ; and

(c) in any other case, zero.

For the purposes of the formulas in subparagraphs *a* and *b* of subparagraph 2 of the second paragraph,

(1) *C* is the total of all pension contributions made to the pension plan by the person during the fiscal year in respect of employees of the person who were resident in Québec on the particular day;

(2) *D* is the total of all pension contributions made to the pension plan by the person during the fiscal year in respect of employees of the person;

(3) *E* is the number of active members of the pension plan who were, on the particular day, employees of the person and resident in Québec; and

(4) *F* is the number of active members of the pension plan who were, on the particular day, employees of the person.

“289.3. For the purposes of this division, a property or a service that is supplied to a particular person that is a participating employer of a pension plan by another person is an excluded resource of the particular person in respect of the pension plan if

(1) for each pension entity of the pension plan, no tax would become payable under this Title in respect of the supply if

(a) the supply were made by the other person to the pension entity and not to the particular person, and

(b) the pension entity and the other person were dealing at arm’s length; and

(2) where the supply is a supply of corporeal movable property made outside Québec, the supply would not be a supply in respect of which section 18 would apply if the particular person were a registrant not engaged exclusively in commercial activities.

“289.4. If a person is a participating employer of a pension plan and the pension plan has,

(1) at all times in a fiscal year of the person, no more than one pension entity, that pension entity is the specified pension entity of the pension plan in respect of the person for the fiscal year; and

(2) in the fiscal year, two or more pension entities, the person and one of those pension entities may jointly elect, in the prescribed form containing prescribed information, for that pension entity to be the specified pension entity of the pension plan in respect of the person for the fiscal year.

“289.5. If a person that is a registrant and a participating employer of a pension plan acquires a property or a service (in this section referred to as the “specified resource”) for the purpose of making a supply of all or part of the specified resource to a pension entity of the pension plan for consumption, use or supply by the pension entity in the course of pension activities in respect of the pension plan and the specified resource is not an excluded resource of the person in respect of the pension plan, the following rules apply:

(1) the person is deemed to have made a taxable supply of the specified resource or part on the last day of the fiscal year in which the person acquired the specified resource (in this section referred to as the “particular fiscal year”);

(2) tax in respect of the taxable supply referred to in subparagraph 1 is deemed to have become payable on the last day of the particular fiscal year and the person is deemed to have collected that tax on that day;

(3) the tax referred to in subparagraph 2 is deemed to be equal to the amount determined by the formula

$A \times B$; and

(4) for the purpose of determining an input tax refund of the pension entity and for the purposes of subdivision 6.6 of Division I of Chapter VII and sections 450.0.1 to 450.0.12, the pension entity is deemed

(a) to have received a supply of the specified resource or part on the last day of the particular fiscal year,

(b) to have paid tax in respect of the supply referred to in subparagraph *a*, on the last day of the particular fiscal year, equal to the amount of tax determined under subparagraph 3, and

(c) to have acquired the specified resource or part for consumption, use or supply in the course of its commercial activities to the same extent that the specified resource or part was acquired by the person for the purpose of making a supply of the specified resource or part to the pension entity for consumption, use or supply by the pension entity in the course of pension activities in respect of the pension plan that are commercial activities of the pension entity.

For the purposes of the formula in subparagraph 3 of the first paragraph,

(1) A is the fair market value of the specified resource or part at the time it was acquired by the person; and

(2) B is the provincial factor in respect of the pension plan for the particular fiscal year.

“289.6. If a person is both a registrant and a participating employer of a pension plan at any time in a fiscal year of the person, the person consumes or uses at that time an employer resource of the person for the purpose of making a supply of a property or a service (in this section referred to as the “pension supply”) to a pension entity of the pension plan for consumption, use or supply by the pension entity in the course of pension activities in respect of the pension plan, and the employer resource is not an excluded resource of the person in respect of the pension plan, the following rules apply:

(1) the person is deemed to have made a taxable supply of the employer resource (in this section referred to as the “employer resource supply”) on the last day of the fiscal year;

(2) tax in respect of the employer resource supply is deemed to have become payable on the last day of the fiscal year and the person is deemed to have collected that tax on that day;

(3) the tax referred to in subparagraph 2 is deemed to be equal to the amount determined by the formula

$A \times B$; and

(4) for the purpose of determining an input tax refund of the pension entity and for the purposes of subdivision 6.6 of Division I of Chapter VII and sections 450.0.1 to 450.0.12, the pension entity is deemed

(a) to have received a supply of the employer resource on the last day of the fiscal year,

(b) to have paid tax in respect of the supply referred to in subparagraph a, on the last day of the fiscal year, equal to the amount of tax determined under subparagraph 3, and

(c) to have acquired the employer resource for consumption, use or supply in the course of its commercial activities to the same extent that the property or service supplied in the pension supply was acquired by the pension entity for consumption, use or supply by the pension entity in pension activities in respect of the pension plan that are commercial activities of the pension entity.

For the purposes of the formula in subparagraph 3 of the first paragraph,

(1) A is

(a) where the employer resource was consumed by the person during the fiscal year for the purpose of making the pension supply, the product obtained by multiplying the fair market value of the employer resource at the time the person began consuming it in the fiscal year by the extent to which that consumption (expressed as a percentage of the total consumption of the employer resource by the person during the fiscal year) occurred when the person was both a registrant and a participating employer of the pension plan, and

(b) in any other case, the product obtained by multiplying the fair market value of the use of the employer resource during the fiscal year as determined on the last day of the fiscal year by the extent to which the employer resource was used during the fiscal year (expressed as a percentage of the total use of the employer resource by the person during the fiscal year) for the purpose of making the pension supply when the person was both a registrant and a participating employer of the pension plan; and

(2) B is the provincial factor in respect of the pension plan for the fiscal year.

“289.7. If a person is both a registrant and a participating employer of a pension plan at any time in a fiscal year of the person, the person consumes or uses at that time an employer resource of the person in the course of pension activities in respect of the pension plan, the employer resource is not an excluded resource of the person in respect of the pension plan, and section 289.6 does not apply in respect of that consumption or use, the following rules apply:

(1) the person is deemed to have made a taxable supply of the employer resource (in this section referred to as the “employer resource supply”) on the last day of the fiscal year;

(2) tax in respect of the employer resource supply is deemed to have become payable on the last day of the fiscal year and the person is deemed to have collected that tax on that day;

(3) the tax referred to in subparagraph 2 is deemed to be equal to the amount determined by the formula

$A \times B$; and

(4) for the purpose of determining, in accordance with subdivision 6.6 of Division I of Chapter VII, an eligible amount of the specified pension entity of the pension plan in respect of the person for the fiscal year, the specified pension entity is deemed to have paid tax, on the last day of the fiscal year, equal to the amount of tax determined in accordance with subparagraph 3.

For the purposes of the formula in subparagraph 3 of the first paragraph,

(1) A is

(a) where the employer resource was consumed by the person during the fiscal year in the course of pension activities in respect of the pension plan, the product obtained by multiplying the fair market value of the employer resource at the time the person began consuming it in the fiscal year by the extent to which that consumption (expressed as a percentage of the total consumption of the employer resource by the person during the fiscal year) occurred when the person was both a registrant and a participating employer of the pension plan, and

(b) in any other case, the product obtained by multiplying the fair market value of the use of the employer resource during the fiscal year as determined on the last day of the fiscal year by the extent to which the employer resource was used during the fiscal year (expressed as a percentage of the total use of the employer resource by the person during the fiscal year) in the course of pension activities in respect of the pension plan when the person was both a registrant and a participating employer of the pension plan; and

(2) B is the provincial factor in respect of the pension plan for the fiscal year.

“289.8. If any of sections 289.5 to 289.7 applies in respect of a person that is a participating employer of a pension plan, the person shall, in the prescribed form and in the manner determined by the Minister, provide the prescribed information to the pension entity of the pension plan that is deemed to have paid tax under that section.”

(2) Subsection 1 applies in respect of a fiscal year of a person beginning after 22 September 2009.

147. Section 353.0.3 of the Act is amended by striking out the third paragraph.

148. (1) Section 370.9 of the Act is amended by replacing “\$300,000” in paragraph 1 by “\$225,000 for the purposes of section 370.10 or \$300,000 for the purposes of section 370.10.1, as the case may be”.

(2) Subsection 1 applies in respect of

(1) the taxable supply made under an agreement in writing relating to the construction or substantial renovation of a single unit residential complex or a residential unit held in co-ownership, if the agreement in writing is entered into after 31 December 2010; or

(2) the construction or substantial renovation of a single unit residential complex or a residential unit held in co-ownership that the particular individual carries on himself or herself, if the permit relating to the construction or substantial renovation is issued after 31 December 2010.

149. (1) The heading of subdivision 6.6 of Division I of Chapter VII of Title I of the Act is replaced by the following heading:

“§6.6.—*Pension plans*”.

(2) Subsection 1 applies in respect of a claim period of a pension entity beginning after 22 September 2009.

150. (1) Section 402.13 of the Act is amended

(1) by striking out the definition of “multi-employer plan”;

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

““active member” has the meaning assigned by subsection 1 of section 8500 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

““eligible amount” of a pension entity for a claim period of the pension entity means an amount of tax, other than a recoverable amount in respect of the claim period, that

(1) became payable by the pension entity during the claim period, or was paid by the pension entity during the claim period without having become payable, in respect of the supply or bringing into Québec of a property or a service that the pension entity acquired or brought into Québec, as the case may be, for consumption, use or supply in respect of a pension plan, other than an amount of tax that

(a) is deemed to have been paid by the pension entity under this Title (other than sections 223 to 231.1),

(b) became payable, or was paid without having become payable, by the pension entity at a time when it was entitled to claim a rebate under sections 383 to 388 and 394 to 397.2,

(c) was payable under section 16, or is deemed under sections 223 to 231.1 to have been paid, by the pension entity in respect of the taxable supply to the pension entity of a residential complex, an addition to a residential complex or land if, in respect of that supply, the pension entity was entitled to claim a rebate under subdivision IV.2 of subdivision 3 or would be so entitled after paying the tax payable in respect of that supply, or

(d) would be included in determining an input tax refund of the pension entity, were it not for the fact that the pension entity is a large business within the meaning of section 551 of chapter 63 of the statutes of 1995; or

(2) is deemed to have been paid by the pension entity under Division I.1 of Chapter VI during the claim period;

““participating employer” has the meaning assigned by section 289.2;

““pension contribution” means a contribution by a person to a pension plan that may be deducted by the person under section 137 of the Taxation Act (chapter I-3) in computing income;

““pension entity” has the meaning assigned by section 289.2;

““pension plan” has the meaning assigned by section 289.2;

““pension rebate amount” of a pension entity for a claim period means the amount determined by the formula

$$A \times B;$$

““qualifying employer” of a pension plan for a calendar year means a participating employer of the pension plan that is a registrant and that

(1) where pension contributions were made to the pension plan in the preceding calendar year, made pension contributions to the pension plan in that year; and

(2) in any other case, was the employer of one or more active members of the pension plan in the preceding calendar year;

““recoverable amount” in respect of a claim period of a person means an amount of tax

(1) that is included in determining an input tax refund of the person for the claim period;

(2) for which it can reasonably be regarded that the person has obtained or is entitled to obtain a rebate, refund, remission or compensation under a section of this Act (other than a section of this subdivision) or under any other Act; or

(3) that can reasonably be regarded as having been included in an amount adjusted, refunded or credited to or in favour of the person for which a credit note referred to in section 449 has been received by the person or a debit note referred to in that section has been issued by the person;

““tax recovery rate” of a person for a fiscal year means the lesser of

(1) 100%; and

(2) the fraction (expressed as a percentage) determined by the formula

$$(A + B)/C.”;$$

(3) by adding the following paragraphs:

“For the purposes of the formula in the definition of “pension rebate amount” in the first paragraph,

(1) A is

(a) 77%, where the pension entity is governed by a pension plan to which more than 50% of the contributions are made by one or more public service bodies that are not entitled to any rebate under section 386,

(b) 88%, where the pension entity is governed by a pension plan to which more than 50% of the contributions are made by one or more public service bodies that are entitled to a rebate under section 386, and

(c) in any other case, 100%; and

(2) B is the total of all amounts each of which is an eligible amount of the pension entity for the claim period.

For the purposes of the formula in the definition of “tax recovery rate” in the first paragraph,

(1) A is the total of all amounts each of which is an input tax refund of the person for a reporting period included in the fiscal year;

(2) B is the total of all amounts each of which is a rebate to which the person is entitled under sections 383 to 388 and 394 to 397.2 for a claim period included in the fiscal year; and

(3) C is the total of all amounts each of which is an amount of tax that became payable, or was paid without having become payable, by the person during the fiscal year.”

(2) Subsection 1 applies in respect of a claim period of a pension entity beginning after 22 September 2009.

151. (1) Section 402.14 of the Act is replaced by the following section:

“402.14. A pension entity of a pension plan is, for each of its claim periods, entitled to a rebate equal to the amount determined by the formula

A – B.

For the purposes of the formula in the first paragraph,

(1) A is the pension rebate amount of the pension entity for the claim period; and

(2) B is the total of all amounts each of which is an amount

(a) determined by the formula in the first paragraph of section 402.18 in respect of a qualifying employer because of an election made under that section for the claim period, or

(b) determined in accordance with subparagraph 1 of the first paragraph of section 402.19 in respect of a qualifying employer because of an election made under that section for the claim period.”

(2) Subsection 1 applies in respect of a claim period of a pension entity beginning after 22 September 2009.

152. (1) Section 402.15 of the Act is repealed.

(2) Subsection 1 applies in respect of a claim period of a pension entity beginning after 22 September 2009.

153. (1) Sections 402.16 and 402.17 of the Act are replaced by the following sections:

“402.16. A pension entity is entitled to a rebate under section 402.14 for a claim period only if the pension entity files an application for the rebate within two years after the day that is

(1) if the pension entity is a registrant, the day on or before which the pension entity is required to file a return under Chapter VIII for the claim period; and

(2) in any other case, the last day of the claim period.

“402.17. A pension entity shall not make more than one application for a rebate under this subdivision for any claim period of the pension entity.”

(2) Subsection 1 applies in respect of a claim period of a pension entity beginning after 22 September 2009.

154. (1) The Act is amended by inserting the following sections after section 402.17:

“402.18. If a pension entity of a pension plan makes an election for a claim period jointly with all persons that are, for the calendar year that includes the last day of the claim period, qualifying employers of the pension plan and each of those qualifying employers is engaged exclusively in commercial activities throughout the claim period, each of those qualifying employers may deduct in determining its net tax for the reporting period that includes the day on which the election is filed with the Minister an amount determined by the formula

$A \times B.$

For the purposes of the formula in the first paragraph,

(1) A is the pension rebate amount of the pension entity for the claim period; and

(2) B is the percentage specified for the qualifying employer in the election.

“402.19. If a pension entity of a pension plan makes an election for a claim period jointly with all persons that are, for the calendar year that includes the last day of the claim period, qualifying employers of the pension plan and any of those qualifying employers is not engaged exclusively in commercial activities throughout the claim period, the following rules apply:

(1) an amount (in this section referred to as a “shared portion”) is to be determined in respect of each of those qualifying employers by the formula

$$A \times B \times C;$$

(2) in the case of a pension plan to which more than 50% of the contributions are made by one or more public service bodies, each of those qualifying employers may deduct, in determining its net tax for the reporting period that includes the day on which the election is filed with the Minister, the amount that is the shared portion determined in its respect; and

(3) in any other case, each of those qualifying employers may deduct, in determining its net tax for the reporting period that includes the day on which the election is filed with the Minister, the amount determined by the formula

$$D \times E.$$

For the purposes of the formulas in the first paragraph,

(1) A is the pension rebate amount of the pension entity for the claim period;

(2) B is the percentage specified for the qualifying employer in the election;

(3) C is

(a) in the case where pension contributions were made to the pension plan in the calendar year that precedes the calendar year that includes the last day of the claim period (in this section referred to as the “preceding calendar year”), the amount determined by the formula

$$F/G,$$

(b) in the case where subparagraph *a* does not apply and at least one of the qualifying employers of the pension plan was the employer of one or more active members of the pension plan in the preceding calendar year, the amount determined by the formula

H/I, and

(c) in any other case, zero;

(4) D is the shared portion in respect of the qualifying employer as determined under subparagraph 1 of the first paragraph; and

(5) E is the tax recovery rate of the qualifying employer for the fiscal year of the qualifying employer that ended on or before the last day of the claim period.

For the purposes of the formulas in the second paragraph,

(1) F is the total of all amounts each of which is a pension contribution made by the qualifying employer to the pension plan in the preceding calendar year;

(2) G is the total of all amounts each of which is a pension contribution made to the pension plan in the preceding calendar year;

(3) H is the number of employees of the qualifying employer in the preceding calendar year who were active members of the pension plan in that year; and

(4) I is the total number of employees of each of those qualifying employers in the preceding calendar year who were active members of the pension plan in that year.

“402.20. For the purposes of sections 402.18 and 402.19, a qualifying employer of a pension plan is engaged exclusively in commercial activities throughout a claim period of a pension entity of the pension plan if

(1) in the case of a qualifying employer that is a financial institution at any time in the claim period, all of the activities of the qualifying employer for the claim period are commercial activities; and

(2) in any other case, all or substantially all of the activities of the qualifying employer for the claim period are commercial activities.

“402.21. An election made under section 402.18 or 402.19 by a pension entity of a pension plan and the qualifying employers of the pension plan must

(1) be filed with and as prescribed by the Minister, in the prescribed form containing prescribed information;

(2) be filed by the pension entity with the Minister at the same time the application for the rebate under section 402.14 for the claim period is filed by the pension entity;

(3) in the case of an election under section 402.18, state the percentage specified for each qualifying employer, the total of which for all qualifying employers must not exceed 100%; and

(4) in the case of an election under section 402.19, state the percentage specified for each qualifying employer, which percentage must not exceed 100%.

“402.22. Where a qualifying employer of a pension plan makes a joint election with the pension entity of the pension plan and the qualifying employer deducts an amount under section 402.18 or subparagraph 2 or 3 of the first paragraph of section 402.19 in determining the net tax for a reporting period and either the qualifying employer or the pension entity of the pension plan knows or ought to know that the qualifying employer is not entitled to the amount or that the amount exceeds the amount to which the qualifying employer is entitled, the qualifying employer and the pension entity are solidarily liable to pay the amount or excess to the Minister.”

(2) Subsection 1 applies in respect of the claim period of a pension entity beginning after 22 September 2009.

155. (1) The Act is amended by inserting the following sections after section 450:

“450.0.1. For the purposes of this section and sections 450.0.2 to 450.0.12,

“claim period” has the meaning assigned by section 383;

“eligible amount” has the meaning assigned by section 402.13;

“employer resource” has the meaning assigned by section 289.2;

“fiscal year” has the meaning assigned by section 458.1;

“participating employer” has the meaning assigned by section 289.2;

“pension entity” has the meaning assigned by section 289.2;

“pension plan” has the meaning assigned by section 289.2;

“pension rebate amount” has the meaning assigned by section 402.13;

“qualifying employer” has the meaning assigned by section 402.13;

“specified resource” has the meaning assigned by section 289.5.

“450.0.2. A person may, on a particular day, issue to a pension entity a note (in sections 450.0.3 and 450.0.4 referred to as a “tax adjustment note”)

in respect of all or part of a specified resource, specifying an amount determined in accordance with section 450.0.3, if

(1) the person is deemed under subparagraph 2 of the first paragraph of section 289.5 to have collected tax, on or before the particular day, in respect of a taxable supply of the specified resource or part deemed to have been made by the person under subparagraph 1 of that paragraph;

(2) a supply of the specified resource or part is deemed to have been received by the pension entity under subparagraph *a* of subparagraph 4 of the first paragraph of section 289.5 and tax in respect of that supply is deemed to have been paid under subparagraph *b* of that subparagraph 4 by the pension entity; and

(3) an amount of tax becomes payable, or is paid without having become payable, to the person (otherwise than by the operation of sections 289.2 to 289.8) by the pension entity in respect of a taxable supply of the specified resource or part on or before the particular day.

“450.0.3. The amount specified in a tax adjustment note issued under section 450.0.2 on a particular day in respect of a specified resource or part must not exceed the amount determined by the formula

$A - B$.

For the purposes of the formula in the first paragraph,

(1) A is the lesser of

(a) the amount determined under subparagraph 3 of the first paragraph of section 289.5 in respect of the specified resource or part, and

(b) the total of all amounts each of which is an amount of tax under the first paragraph of section 16 that became payable, or was paid without having become payable, to the person (otherwise than by the operation of sections 289.2 to 289.8) by the pension entity in respect of a taxable supply of the specified resource or part on or before the particular day; and

(2) B is the total of all amounts each of which is the amount of tax, as determined under this section, specified in another tax adjustment note issued on or before the particular day in respect of the specified resource or part.

“450.0.4. Where a person issues a tax adjustment note to a pension entity under section 450.0.2 in respect of a specified resource or part, a supply of the specified resource or part is deemed to have been received by the pension entity under subparagraph *a* of subparagraph 4 of the first paragraph of section 289.5 and tax (in this section referred to as “deemed tax”) in respect of that supply is deemed to have been paid on a particular day under

subparagraph *b* of that subparagraph 4 by the pension entity, the following rules apply:

(1) the tax amount of the tax adjustment note may be deducted in determining the net tax of the person for its reporting period that includes the day on which the tax adjustment note is issued;

(2) the pension entity shall add, in determining its net tax for its reporting period that includes the day on which the tax adjustment note is issued, the amount determined by the formula

$$A \times (B/C);$$

(3) if any given part of the amount of the deemed tax is an eligible amount of the pension entity for a particular claim period, the pension entity shall pay to the Minister, on or before the last day of its claim period that follows its claim period that includes the day on which the tax adjustment note is issued, the amount determined by the formula

$$D \times E \times (B/C) \times [(F - G)/F]; \text{ and}$$

(4) if any given part of the amount of the deemed tax is an eligible amount of the pension entity for a particular claim period for which an election under section 402.18 or 402.19 was made jointly by the pension entity and all participating employers of the pension plan that were, for the calendar year that includes the last day of the claim period, qualifying employers of the pension plan, each of those participating employers shall add, in determining its net tax for its reporting period that includes the day on which the tax adjustment note is issued, the amount determined by the formula

$$D \times E \times (B/C) \times (H/F).$$

For the purposes of the formulas in the first paragraph,

(1) A is the total of all input tax refunds that the pension entity is entitled to claim in respect of the deemed tax;

(2) B is the tax amount of the tax adjustment note;

(3) C is the amount of the deemed tax;

(4) D is the given part of the amount of the deemed tax;

(5) E is

(a) 77%, where the pension entity is governed by a pension plan to which more than 50% of the contributions are made by one or more public service bodies that are not entitled to any rebate under section 386,

(b) 88%, where the pension entity is governed by a pension plan to which more than 50% of the contributions are made by one or more public service bodies that are entitled to a rebate under section 386, and

(c) in any other case, 100%;

(6) F is the pension rebate amount of the pension entity for the particular claim period;

(7) G is the total determined in subparagraph 2 of the second paragraph of section 402.14 in respect of the pension entity for the particular claim period;

(8) H is the amount of the deduction determined for the participating employer under section 402.18 or subparagraph 2 or 3 of the first paragraph of section 402.19, as the case may be, for the particular claim period.

“450.0.5. A person may, on a particular day, issue to a pension entity a note (in sections 450.0.6 and 450.0.7 referred to as a “tax adjustment note”) in respect of employer resources consumed or used for the purpose of making a supply (in this section and in sections 450.0.6 and 450.0.7 referred to as the “actual pension supply”) of a property or a service to the pension entity, specifying an amount determined in accordance with section 450.0.6, if

(1) the person is deemed under subparagraph 2 of the first paragraph of section 289.6 to have collected tax, on or before the particular day, in respect of one or more taxable supplies, deemed to have been made by the person under subparagraph 1 of that paragraph, of the employer resources;

(2) a supply of each of those employer resources is deemed to have been received by the pension entity under subparagraph *a* of subparagraph 4 of the first paragraph of section 289.6 and tax in respect of each of those supplies is deemed to have been paid under subparagraph *b* of that subparagraph 4 by the pension entity; and

(3) an amount of tax becomes payable, or is paid without having become payable, to the person (otherwise than by the operation of sections 289.2 to 289.8) by the pension entity in respect of the actual pension supply on or before the particular day.

“450.0.6. The amount specified in a tax adjustment note issued under section 450.0.5 on a particular day in respect of employer resources consumed or used for the purpose of making an actual pension supply must not exceed the amount determined by the formula

A – B.

For the purposes of the formula in the first paragraph,

(1) A is the lesser of

(a) the total of all amounts each of which is an amount of tax determined under subparagraph 3 of the first paragraph of section 289.6 in respect of one of those employer resources and that is deemed under subparagraph 2 of that paragraph to have become payable and to have been collected on or before the particular day, and

(b) the total of all amounts each of which is an amount of tax under the first paragraph of section 16 that became payable, or was paid without having become payable, to the person (otherwise than by the operation of sections 289.2 to 289.8) by the pension entity in respect of the actual pension supply on or before the particular day; and

(2) B is the total of all amounts each of which is the amount of tax, as determined under this section, specified in another tax adjustment note issued on or before the particular day in respect of employer resources consumed or used for the purpose of making the actual pension supply.

“450.0.7. Where a person issues a tax adjustment note to a pension entity under section 450.0.5 in respect of employer resources consumed or used for the purpose of making an actual pension supply, a supply of each of those employer resources (each of which in this section referred to as a “particular supply”) is deemed to have been received by the pension entity under subparagraph *a* of subparagraph 4 of the first paragraph of section 289.6 and tax (in this section referred to as “deemed tax”) in respect of each of the particular supplies is deemed to have been paid under subparagraph *b* of that subparagraph 4 by the pension entity, the following rules apply:

(1) the tax amount of the tax adjustment note may be deducted in determining the net tax of the person for its reporting period that includes the day on which the tax adjustment note is issued;

(2) the pension entity shall add, in determining its net tax for its reporting period that includes the day on which the tax adjustment note is issued, the amount determined by the formula

$$A \times (B/C);$$

(3) for each particular claim period for which any part of an amount of deemed tax in respect of a particular supply is an eligible amount of the pension entity, the pension entity shall pay to the Minister, on or before the last day of its claim period that follows its claim period that includes the day on which the tax adjustment note is issued, the amount determined by the formula

$$D \times E \times (B/C) \times [(F - G)/F]; \text{ and}$$

(4) for each particular claim period of the pension entity for which any part of an amount of deemed tax in respect of a particular supply is an eligible

amount of the pension entity and for which an election under section 402.18 or 402.19 was made jointly by the pension entity and all participating employers of the pension plan that were, for the calendar year that includes the last day of that period, qualifying employers of the pension plan, each of those participating employers shall add, in determining its net tax for its reporting period that includes the day on which the tax adjustment note is issued, the amount determined by the formula

$$D \times E \times (B/C) \times (H/F).$$

For the purposes of the formulas in the first paragraph,

(1) A is the total of all amounts, each of which is the total of all input tax refunds that the pension entity is entitled to claim in respect of deemed tax in respect of a particular supply;

(2) B is the tax amount of the tax adjustment note;

(3) C is the total of all amounts each of which is an amount of deemed tax in respect of a particular supply;

(4) D is the total of all amounts each of which is the part of an amount of deemed tax in respect of a particular supply that is an eligible amount of the pension entity for the particular claim period;

(5) E is

(a) 77%, where the pension entity is governed by a pension plan to which more than 50% of the contributions are made by one or more public service bodies that are not entitled to any rebate under section 386,

(b) 88%, where the pension entity is governed by a pension plan to which more than 50% of the contributions are made by one or more public service bodies that are entitled to a rebate under section 386, and

(c) in any other case, 100%;

(6) F is the pension rebate amount of the pension entity for the particular claim period;

(7) G is the total determined in subparagraph 2 of the second paragraph of section 402.14 in respect of the pension entity for the particular claim period;

(8) H is the amount of the deduction determined for the participating employer under section 402.18 or subparagraph 2 or 3 of the first paragraph of section 402.19, as the case may be, for the particular claim period.

“450.0.8. A tax adjustment note referred to in section 450.0.2 or 450.0.5 must be issued in the prescribed form containing prescribed information and in a manner satisfactory to the Minister.

“450.0.9. Where a tax adjustment note is issued under section 450.0.2 or 450.0.5 to a pension entity of a pension plan and, as a consequence of that issuance, subparagraph 4 of the first paragraph of section 450.0.4 or 450.0.7 applies to a participating employer of the pension plan, the pension entity shall, in the prescribed form containing prescribed information and in a manner satisfactory to the Minister, notify without delay the participating employer of that issuance.

“450.0.10. Where a participating employer of a pension plan is required to add an amount in determining its net tax under subparagraph 4 of the first paragraph of section 450.0.4 or 450.0.7 as a consequence of the issuance of a tax adjustment note under section 450.0.2 or 450.0.5 to a pension entity of the pension plan, the participating employer and the pension entity are solidarily liable to pay the amount to the Minister.

“450.0.11. Where a participating employer of a pension plan has ceased to exist on or before the day on which a tax adjustment note is issued under section 450.0.2 or 450.0.5 to a pension entity of the pension plan and the participating employer would have been required, had it not ceased to exist, to add an amount in determining its net tax under subparagraph 4 of the first paragraph of section 450.0.4 or 450.0.7 as a consequence of that issuance, the pension entity shall pay the amount to the Minister on or before the last day of its claim period that immediately follows its claim period that includes the day on which the tax adjustment note is issued.

“450.0.12. Despite the first paragraph of section 35.1 of the Tax Administration Act (chapter A-6.002), every person that issues a tax adjustment note under section 450.0.2 or 450.0.5 shall maintain, for a period of six years from the day on which the tax adjustment note was issued, evidence satisfactory to the Minister that the person was entitled to issue the tax adjustment note for the amount for which it was issued.”

(2) Subsection 1 has effect from 23 September 2009.

156. Section 677 of the Act is amended by inserting the following subparagraph after subparagraph 31.0.1 of the first paragraph:

“(31.0.2) determine, for the purposes of the definition of “excluded activity” in the first paragraph of section 289.2, which purposes are prescribed purposes and, for the purposes of the definition of “pension entity” in that paragraph, which person is a prescribed person;”.

FUEL TAX ACT

157. (1) Section 1 of the Fuel Tax Act (R.S.Q., chapter T-1) is amended

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

“(o.0.1) “Indian tax exemption management program”: the program under which the purchase of fuel by a tribal council or a band-empowered entity is exempt, in the circumstances described in section 9.1, from the payment of the tax provided for in section 2, or under which the sale of fuel to an Indian or a band by a retail dealer is exempt, in the circumstances described in section 12.1, from collection of the tax provided for in section 2;”;

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

“In this Act and the regulations, the expressions “band”, “band-empowered entity”, “band management activities”, “Indian”, “reserve” and “tribal council” have the meaning assigned by the regulations made by the Government for the purposes of section 10.2.”

(2) Subsection 1 has effect from 1 July 2011.

158. (1) The Act is amended by inserting the following section after section 9:

“**9.1.** A tribal council or a band-empowered entity that acquires fuel for its own consumption from a fuel retail outlet operated on a reserve by a retail dealer holding a registration certificate provided for in section 23 is exempt from the payment of the tax provided for in section 2 if the prescribed conditions are met in respect of that acquisition.

However, in the case of the acquisition of fuel by a band-empowered entity that is a legal person, the first paragraph applies only if the fuel is intended for band management activities.”

(2) Subsection 1 applies in respect of an acquisition of fuel made after 30 June 2011.

159. (1) The Act is amended by inserting the following section after section 10.2:

“**10.2.1.** A retail dealer who operates a fuel retail outlet on a reserve is entitled, provided the dealer makes an application to that effect in the prescribed form containing prescribed information within the time, on the conditions and in the manner prescribed by regulation, to the reimbursement of the amounts the dealer paid in a particular month under section 51.1 to a person holding a collection officer’s permit, in respect of a quantity of fuel, if the amount the dealer collected under the first paragraph of section 12 in respect of the fuel sales the dealer made in the particular month is less than the amounts so paid.

However, the amount of the reimbursement may not exceed the amount by which the amount that, but for sections 9.1 and 12.1, is the tax provided for in

section 2 that should have been paid or collected, as the case may be, in accordance with this Act in respect of the total of all fuel sales made in that establishment by the retail dealer in the particular month, each of which is a sale made to an Indian, a band, a tribal council or a band-empowered entity in respect of which either no tax provided for in section 2 was payable, in accordance with section 9.1, or the dealer was exempt from collecting such a tax, in accordance with section 12.1, and in respect of which no such tax was actually collected, exceeds the amount equal to the tax, determined in relation to a quantity of fuel, that the holder of a collection officer's permit is exempt from collecting, if applicable, from the retail dealer, in accordance with the sixth paragraph of section 51.1, for the particular month, in relation to that establishment.”

(2) Subsection 1 applies in respect of a sale of fuel made after 30 June 2011.

160. (1) Section 10.5 of the Act is replaced by the following section:

“**10.5.** A person is entitled, provided the person makes an application to that effect in the prescribed form containing prescribed information within the time, on the conditions and in the manner prescribed by regulation, in respect of fuel the person acquired, to the reimbursement of the total of

(a) the amount by which the amount paid by the person under section 51.1 in respect of the fuel exceeds the total of the amount collected by the person under section 51.1 or the first paragraph of section 12, as the case may be, in respect of the fuel and the reimbursement to which the person is entitled under section 10.2.1 in respect of the fuel; and

(b) the amount by which the reimbursement to which the person is entitled under section 10.2.1 in respect of the fuel exceeds the amount reimbursed to the person under that section in respect of the fuel.”

(2) Subsection 1 applies in respect of a sale of fuel made after 30 June 2011.

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

“**12.1.** Despite section 12, a retail dealer holding a registration certificate provided for in section 23 who operates a fuel retail outlet on a reserve and sells fuel to an Indian or a band for their own consumption is not required to collect the tax imposed by section 2 in respect of the sale if the prescribed conditions are met in respect of the sale.”

(2) Subsection 1 applies in respect of a sale of fuel made after 30 June 2011.

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

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

“If the tax collected for the month in respect of the fuel is greater than the total of the amount the retail dealer paid for the month under section 51.1 to a person holding a collection officer’s permit and the amount the retail dealer is required to remit, if applicable, for the month under the seventh paragraph, the difference must be remitted to the Minister on the terms and conditions provided in the first paragraph.”;

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

“Despite the third and fifth paragraphs, a retail dealer who operates a fuel retail outlet on a reserve shall, on or before the fifteenth day of each month, render an account to the Minister, using the prescribed form containing prescribed information, of the tax the dealer collected or should have collected in the preceding month and, if the amount that, but for sections 9.1 and 12.1, is the tax provided for in section 2 that should have been paid or collected, as the case may be, in accordance with this Act in respect of the total of all fuel sales made in that establishment by the retail dealer in the preceding month, each of which is a sale made to an Indian, a band, a tribal council or a band-empowered entity in respect of which either no tax provided for in section 2 was payable, in accordance with section 9.1, or the dealer was exempt from collecting such a tax, in accordance with section 12.1, and in respect of which no such tax was in fact collected, is less than the amount equal to the tax, determined in relation to a quantity of fuel, that the holder of a collection officer’s permit is exempt from collecting, if applicable, from the retail dealer, in accordance with the sixth paragraph of section 51.1, for the preceding month, in relation to that establishment, the difference is to be remitted to the Minister at the same time.”

(2) Subsection 1 applies in respect of a sale of fuel made after 30 June 2011.

163. (1) The Act is amended by inserting the following sections after section 17.2:

“17.3. A retail dealer who operates a fuel retail outlet on a reserve and sells fuel to a purchaser who is an Indian, a band, a tribal council or a band-empowered entity in circumstances in which section 9.1 or 12.1 applies shall

(a) keep, for each day of the year, in the prescribed form containing prescribed information, a register of retail sales relating to that establishment; and

(b) meet the prescribed conditions in respect of each of those sales.

“17.4. A retail dealer who operates a fuel retail outlet on a reserve shall post the price of the fuel in the prescribed manner.”

(2) Subsection 1 applies in respect of a sale of fuel made after 30 June 2011.

164. (1) The heading of Division VI of the Act in the French text is replaced by the following heading:

“CERTIFICAT, ATTESTATION ET PERMIS”.

(2) Subsection 1 has effect from 1 July 2011.

165. (1) The Act is amended by inserting the following after section 26:

“§1.1.—*Indian tax exemption management program registration certificate*

“**26.1.** To obtain an Indian tax exemption management program registration certificate, an Indian, a band, a tribal council or a band-empowered entity shall make an application to that effect to the Minister in the prescribed form containing prescribed information and provide the prescribed documents.”

(2) Subsection 1 has effect from 1 July 2011.

166. (1) Section 51.1 of the Act is amended

(1) by inserting the following paragraphs after the fifth paragraph:

“However, subject to the fourth paragraph, the Minister may, from the day the Minister determines, authorize the holder of a collection officer’s permit who is the designated supplier of a retail dealer who operates a fuel retail outlet on a reserve, to apply the percentage of reduction specified by the Minister to the total quantity of fuel subject to a contract between the collection officer and the retail dealer, in which case the collection officer is, despite the fifth paragraph, exempt from collecting the amount equal to the tax in respect of the quantity of fuel subject to the reduction.

The Minister may, at any time, by written notice to the holder of a collection officer’s permit and to the retail dealer, revoke the authorization provided for in the sixth paragraph or prescribe a new percentage of reduction, in which case, the new conditions apply from the day the Minister determines.”;

(2) by replacing “referred to in the sixth paragraph” in the seventh paragraph by “referred to in the eighth paragraph”.

(2) Subsection 1 applies in respect of a sale of fuel made after 30 June 2011.

167. (1) The Act is amended by inserting the following section after section 51.1:

“51.1.1. For the purposes of the sixth paragraph of section 51.1, a retail dealer may choose a designated supplier by making an application to that effect to the Minister in the prescribed form containing prescribed information.

A retail dealer may have no more than one designated supplier at any time.

For the purposes of section 51.1 and this section, “designated supplier” of a retail dealer who operates a fuel retail outlet on a reserve means the holder of a collection officer’s permit authorized by the Minister to apply a percentage of reduction to a quantity of fuel subject to a contract between the collection officer and the retail dealer, for the purpose of determining the amount equal to the tax to be collected under section 51.1 in respect of the quantity of fuel.”

(2) Subsection 1 applies in respect of a sale of fuel made after 30 June 2011.

ACT GIVING EFFECT TO THE BUDGET SPEECH DELIVERED ON 30 MARCH 2010 AND TO CERTAIN OTHER BUDGET STATEMENTS

168. (1) Section 111 of the Act giving effect to the Budget Speech delivered on 30 March 2010 and to certain other budget statements (2011, chapter 1) is amended by adding the following subsection after subsection 2:

“(3) In addition, in applying subparagraph i of subparagraph *a* of the first paragraph of section 1027 of the Act, subparagraph 1 of subparagraph iii of that subparagraph *a* or subparagraph *a* of the third paragraph of section 1027 of the Act, enacted by paragraph *b* of section 1027.0.3 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 section 1027 of the Act, for a taxation year that ends after 30 March 2010 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 31 March 2010, be determined without reference to this section; and

(2) is, in respect of a payment that the corporation is required to make after 30 March 2010,

(*a*) where the corporation is not, at the time of the payment, a qualified Canadian-controlled private corporation, within the meaning of section 1027.0.1 of the Act, 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 30 March 2010 for the taxation year under subparagraph *a* of the first paragraph of section 1027 of the Act,

(*b*) where the corporation is, at the time of the payment, a qualified Canadian-controlled private corporation, within the meaning of section 1027.0.1 of the Act, 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 4 is of the number of payments that the corporation is required to make after 30 March 2010 for the taxation year under subparagraph *a* of the first paragraph of section 1027 of the Act, or

(*c*) where the corporation ceases to be a qualified Canadian-controlled private corporation, within the meaning of section 1027.0.1 of the Act, at a particular time in the taxation year that occurs before the time of the payment, 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 the number of payments that the corporation is required to make after the particular time for the taxation year under subparagraph *a* of the first paragraph of section 1027 of the Act is of the number of payments that the corporation is required to make after 30 March 2010 for the taxation year under that subparagraph *a*.”

(2) Subsection 1 has effect from 17 February 2011.

ACT RESPECTING MAINLY THE IMPLEMENTATION OF CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 17 MARCH 2011 AND THE ENACTMENT OF THE ACT TO ESTABLISH THE NORTHERN PLAN FUND

169. (1) The Act respecting mainly the implementation of certain provisions of the Budget Speech of 17 March 2011 and the enactment of the Act to establish the Northern Plan Fund (2011, chapter 18) is amended by replacing “computing” in the following provisions by “calculating”:

- the first paragraph of section 7;
- section 8;
- the second paragraph of section 9.

(2) Subsection 1 has effect from 13 June 2011.

TRANSITIONAL AND FINAL PROVISIONS

170. Section 52.15 of the Act respecting lotteries, publicity contests and amusement machines (R.S.Q., chapter L-6), as it read on 8 December 2011, continues to apply to the verification and certification, in progress on that date, of a gaming machine or electronic equipment directly linked to the casino lottery schemes or of a video lottery machine.

171. This Act comes into force on 9 December 2011.

2011, chapter 35

AN ACT TO PREVENT, COMBAT AND PUNISH CERTAIN FRAUDULENT PRACTICES IN THE CONSTRUCTION INDUSTRY AND MAKE OTHER AMENDMENTS TO THE BUILDING ACT

Bill 35

Introduced by Madam Lise Thériault, Minister of Labour

Introduced 26 October 2011

Passed in principle 29 November 2011

Passed 8 December 2011

Assented to 9 December 2011

Coming into force: 9 December 2011, except sections 11 to 13, 22, 29 and 30, which come into force on the date or dates to be set by the Government, sections 42 to 45, which come into force on the same date as that to be set by the Government for the coming into force of sections 41, 43, 44 and 46 of chapter 17 of the statutes of 2011, respectively, sections 46 to 55, which come into force on the same date as that to be set by the Government for the coming into force of section 49 of chapter 17 of the statutes of 2011, and section 60, which comes into force on the same date as that to be set by the Government for the coming into force of section 63 of chapter 17 of the statutes of 2011

– 2011-12-14: ss. 22, 29, 30
 O.C. 1363-2011
 G.O., 2011, Part 2, p. 3653C

Legislation amended:

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

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

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

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

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

Act respecting contracting by public bodies (R.S.Q., chapter C-65.1)

Master Electricians Act (R.S.Q., chapter M-3)

Master Pipe-Mechanics Act (R.S.Q., chapter M-4)

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

Explanatory notes

This Act amends the Building Act in order to prevent, combat and punish certain fraudulent practices in the construction industry and revise the amounts of fines imposed under that Act.

(Cont'd on next page)

Explanatory notes (Cont'd)

It makes certain adjustments to the governance of the Régie du bâtiment du Québec (the Board) and makes other amendments to improve the regulation and terms of financial guaranties in the construction industry. It also amends the Act respecting contracting by public bodies as regards the register of enterprises ineligible for public contracts.

It provides that a person convicted of an offence under a fiscal law or of an indictable offence must now file any declaration, information or document required by the Board concerning the offence. Failure to comply entails the denial of a licence or, if the person holds a licence, its suspension or cancellation. Furthermore, requirements concerning the contractor's good moral character, competence and integrity are added to the conditions for the issue and maintenance of a licence. As well, the licence of any contractors convicted of certain offences under a fiscal law in the last five years will be restricted for the purposes of bidding for a public contract.

Fines under the Building Act are substantially increased, including those that may be imposed on any person for acting as a contractor without holding a licence, on a contractor for the illegal transfer of a licence and on any person for using the name of a licence holder for the purpose of carrying out construction work.

The composition of the Board's board of directors is altered, as are certain aspects of its operation. A third vice-president is added to oversee investigations. Commissioners are appointed to take charge of certain functions, including the issue, suspension and cancellation of licences.

The Board is given the power to impose a continuing education system on contractors, by regulation, so that they keep their skills and knowledge up to date.

The financial guaranties offered to purchasers of new residential buildings are revisited. For instance, the Building Act now requires that guaranty plan managers be non-profit legal persons and that their board of directors meet the criteria prescribed by regulation of the Board. A guaranty fund, of which the Board will be trustee, is set up to step in should an exceptional or unforeseeable major loss occur or should a guaranty plan manager no longer be able to meet its obligations owing to its financial situation.

The Act respecting contracting by public bodies is amended to fine-tune the mechanics of the register of enterprises ineligible for public contracts and specify the cases in which contractors are named in the register.



Chapter 35

AN ACT TO PREVENT, COMBAT AND PUNISH CERTAIN FRAUDULENT PRACTICES IN THE CONSTRUCTION INDUSTRY AND MAKE OTHER AMENDMENTS TO THE BUILDING ACT

[Assented to 9 December 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

BUILDING ACT

1. Section 58 of the Building Act (R.S.Q., chapter B-1.1) is amended

(1) by inserting the following subparagraphs after subparagraph 8.2 of the first paragraph:

“(8.3) he has filed any declaration, information or document required by the Board concerning offences under a fiscal law or indictable offences of which he or a person referred to in subparagraph 8.2 has been convicted;

“(8.4) he has not, in the five years preceding the application, been convicted by a foreign court of an offence referred to in subparagraph 8 which, if committed in Canada, would have resulted in criminal proceedings;”;

(2) by striking out the third paragraph.

2. Section 58.1 of the Act is repealed.

3. Section 60 of the Act is amended

(1) by inserting the following subparagraph after subparagraph 6 of the first paragraph:

“(6.0.1) none of the officers of any of its members, in the case of a partnership, or of any of its shareholders, in the case of a legal person, has, in the five years preceding the application, been convicted of an offence under a fiscal law or an indictable offence referred to in subparagraph 6;”;

(2) by inserting the following subparagraphs after subparagraph 6.2 of the first paragraph:

“(6.3) it has filed any declaration, information or document required by the Board concerning offences under a fiscal law or indictable offences of which it or a person referred to in subparagraph 6 or 8 has been convicted;

“(6.4) neither it nor any of its officers have, in the five years preceding the application, been convicted by a foreign court of an offence referred to in subparagraph 6 which, if committed in Canada, would have resulted in criminal proceedings;”;

(3) by striking out the third paragraph.

4. Section 61 of the Act is amended by striking out the third paragraph.

5. The Act is amended by inserting the following sections after section 62:

“62.0.1. The Board may refuse to issue a licence if issuing the licence would be contrary to the public interest, for example because the applicant or, in the case of a partnership or a legal person, it or any of its officers is unable to prove good moral character and a capacity to exercise activities as a contractor with competence and integrity, given the past conduct of the applicant or the officer.

The Board may, in that regard, conduct or commission any verifications it considers necessary.

“62.0.2. The Board may refuse to issue a licence to a natural person, a partnership or a legal person that is, in actual fact, directly or indirectly under the direction or control of a person who does not meet the conditions set out in subparagraph 8 of the first paragraph of section 58, subparagraph 6 of the first paragraph of section 60 or section 62.0.1.”

6. Section 65 of the Act is amended by replacing “30” by “60”.

7. Section 65.1 of the Act is amended

(1) by replacing “or section 5” in subparagraph 1 of the second paragraph by “or has been convicted, in the last five years, under paragraph *a* of subsection 1 of section 380 of that Code, subparagraph *i* of paragraph *b* of that subsection, any of sections 467.11 to 467.13 of that Code or section 5”;

(2) by striking out subparagraph 2 of the second paragraph;

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

“(3) if the licence holder or, in the case of a partnership or a legal person, a person referred to in subparagraph 6 of the first paragraph of section 60, has, in the last five years, been convicted of an offence under any of sections 62, 62.0.1 and 62.1 of the Tax Administration Act (chapter A-6.002), section 68 or 68.0.1 of that Act insofar as it is related to any of those sections, section 239 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or section 327 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); or

“(4) if an officer of the licence holder is also an officer of a partnership or a legal person whose licence contains a restriction as regards the obtention of a public contract and for the same period of time, unless the licence holder proves to the Board that the offence that resulted in the restriction was not committed in the exercise of the person’s functions within the partnership or legal person.”;

(4) by striking out the last three paragraphs.

8. The Act is amended by inserting the following section after section 65.1:

“65.1.1. A licence holder whose licence has been restricted must send the Board, within the time limit set by the Board, the name of every party referred to in section 65.4 with which the licence holder has a contract in process and the name and, if applicable, Québec business number of every partnership or legal person of which the licence holder is an officer.”

9. The Act is amended by inserting the following section after section 65.2:

“65.2.1. If the holder’s licence has been restricted, the holder must cease to perform any public contract if the other party to the contract, referred to in section 65.4, fails to apply to the Board, within 20 days after the restriction is registered, for authorization for continued performance of the contract or the Board does not grant the authorization within 10 days after it is applied for.

The Board may subject its authorization to certain conditions, including that the licence holder agree to the implementation, at the licence holder’s own expense, of oversight and monitoring measures determined by regulation of the Board.”

10. Section 70 of the Act is amended

(1) by inserting the following subparagraph after subparagraph 3.2 of the first paragraph:

“(3.3) has failed to file any declaration, information or document required by the Board concerning offences under a fiscal law or indictable offences of which the licence holder or a person referred to in subparagraph 8.2 of the first paragraph of section 58 or subparagraph 6 or 8 of the first paragraph of section 60 has been convicted;”;

(2) by striking out the second paragraph.

11. Section 81 of the Act is amended

(1) by inserting “non-profit” before “legal person”;

(2) by adding the following paragraph:

“The composition of such a legal person’s board of directors must be in accordance with the criteria determined by the regulation.”

12. The Act is amended by inserting the following section after section 81:

“**81.0.1.** A guaranty fund is set up as a social trust patrimony to intervene should an exceptional or unforeseeable major loss occur or should the manager of a guaranty plan no longer be able to meet the obligations of the guaranty plan, owing to the manager’s financial position.

The Board is trustee of the guaranty fund. It acts in constant pursuit of the objectives of the fund.”

13. Section 81.1 of the Act is replaced by the following section:

“**81.1.** The manager of a guaranty plan must, in keeping with the terms prescribed by regulation, pay the prescribed amounts into a reserve account and into the guaranty fund.

Those amounts are unassignable and unseizable.”

14. Section 83 of the Act is amended by replacing the last paragraph by the following paragraph:

“The Board may, in such cases, appoint a provisional administrator.”

15. The Act is amended by inserting the following sections after section 83:

“**83.0.1.** Before withdrawing its authorization and appointing a provisional administrator, the Board must give the manager an opportunity to submit observations.

However, in an urgent situation, the Board may first appoint the provisional administrator, provided that the manager is allowed at least 10 days to submit observations.

“**83.0.2.** The decision to appoint a provisional administrator must give reasons and be notified in writing by the Board to the manager.

“**83.0.3.** The provisional administrator shall have the necessary powers to carry out the mandate assigned by the Board.

Subject to the restrictions included in the mandate, the provisional administrator may, on his own initiative, in particular,

(1) take possession of all the assets and funds held in trust or otherwise by or for the manager;

(2) commit the funds to carrying out the mandate and enter into such contracts as are necessary for that purpose;

(3) determine the number of guaranty plan beneficiaries and their identity;

(4) assign, transfer or otherwise dispose of guaranty contracts;

(5) transact on any claim made by a guaranty plan beneficiary for the performance of a guaranty contract; and

(6) go before the courts for the purpose of carrying out the mandate.

In no case may the provisional administrator be sued for acts done in good faith in the performance of duty.

“83.0.4. When a provisional administrator is appointed, every person in possession of documents, records, books, electronic data, computer programs or other effects relating to the manager’s affairs must hand them over on request to the provisional administrator and give him access to such premises, equipment or computers as he may require.

“83.0.5. After receiving a notice to that effect from the provisional administrator appointed for a manager, no depository of funds for the manager may make any withdrawal or payment from the funds except with the written authorization of the provisional administrator. The funds must, on request, be put in the possession of the provisional administrator according to his directives.

“83.0.6. The costs of the provisional administration and the provisional administrator’s fees shall be taken out of the manager’s assets and become payable on being approved by the Board. If the manager fails to pay the account within 30 days of its presentation, the costs and fees shall be payable out of the security required of the manager and, in case of a lack or insufficiency of funds, they shall be payable out of the guaranty fund.”

16. Section 83.1 of the Act is amended

(1) by striking out “exclusively” in subparagraph 1 of the first paragraph;

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

“The body must maintain a website that allows the public to access the full text of any decision made by its arbitrators within 30 days.”

17. Section 90 of the Act is amended by replacing “nine” by “13”.

18. Section 91 of the Act is amended

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

“(1) two chosen from among persons identified with building contractors associations;”;

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

“(1.1) one chosen from among persons identified with corporations incorporated under the Master Electricians Act (chapter M-3) or the Master Pipe-Mechanics Act (chapter M-4);”;

(3) by replacing “one chosen” in subparagraph 3 of the second paragraph by “two chosen”;

(4) by replacing “one chosen” in subparagraph 4 of the second paragraph by “two chosen”;

(5) by replacing “one chosen” in subparagraph 5 of the second paragraph by “two chosen”;

(6) by replacing “one chosen” in subparagraph 6 of the second paragraph by “two chosen”.

19. Section 91.3 of the Act is amended by inserting the following paragraph after the first paragraph:

“The chair shall also see to the proper operation of the board committees and may participate in their meetings. The chair shall evaluate the performance of the other board members according to criteria established by the board.”

20. Section 91.5 of the Act is amended by replacing “two vice-presidents” in the first paragraph by “three vice-presidents, including a vice-president in charge of investigations.”

21. Section 101 of the Act is replaced by the following section:

“**101.** The Board shall adopt internal by-laws. The internal by-laws must, among other things, provide for the establishment of

(1) a governance and ethics committee; and

(2) an audit committee at least one of whose members must be a member of one of the professional orders of accountants governed by the Professional Code (chapter C-26).

The internal by-laws come into force on the date of their approval by the Government.”

22. The Act is amended by inserting the following division after section 109.5:

“DIVISION 1.2

“COMMISSIONERS

“109.6. The Government shall appoint not more than five commissioners for the exclusive exercise of the following functions under the administrative authority of the president and chief executive officer:

(1) to decide whether a licence or an amendment to a licence may be refused in light of the conditions prescribed in any of subparagraphs 4, 8, 8.2 and 8.3 of the first paragraph of section 58, sections 59 and 59.1, subparagraphs 6, 6.0.1, 6.3 and 8 of the first paragraph of section 60, the third paragraph of section 60 and sections 61 to 62.0.2;

(2) to decide to indicate a restriction on a licence under subparagraph 4 of the second paragraph of section 65.1;

(3) to grant the holder of a licence that contains a restriction the authorization to continue to perform a contract in accordance with section 65.2.1 and to subject the authorization to certain conditions;

(4) to decide to suspend or cancel a licence under any of subparagraphs 1 to 6, 11 and 12 of the first paragraph of section 70 or the second paragraph of that section;

(5) to revoke, limit, suspend, amend or refuse to renew a permit granted under section 35.2 or 37 pursuant to section 128.3;

(6) to revoke the recognition of a person or body referred to in section 16, 35 or 37.4 pursuant to section 128.4; and

(7) to render decisions, in accordance with sections 160 to 164, on applications for review of a ruling of the Board.

“109.7. The commissioners shall be appointed for a term of up to five years. The term is renewable.

The president and chief executive officer may allow a commissioner to continue the examination of an application and render a decision although the commissioner’s term has expired.

“109.8. The Government shall determine the commissioners’ remuneration, employee benefits and other conditions of employment.”

23. Section 111 of the Act is amended

(1) by inserting the following paragraph after paragraph 5:

“(5.1) subsidizing services or bodies whose purpose is to protect guaranty plan beneficiaries;”;

(2) by inserting “a guaranty fund or” after “administer” in paragraph 11.

24. Section 112 of the Act is amended

(1) by replacing “enter a building or” by “enter a building, an establishment where the manager of a guaranty plan carries on activities or a”;

(2) by inserting “of the manager of a guaranty plan,” after “files” in paragraph 2.

25. Section 114 of the Act is amended by inserting “the manager of a guaranty plan,” after “require”.

26. Section 115 of the Act is amended by inserting “establishment where the manager of a guaranty plan carries on activities,” after “building.”.

27. Section 130 of the Act is amended

(1) by inserting “109.6,” after “sections” in the first paragraph;

(2) by replacing subparagraph 1 of the third paragraph by the following subparagraph:

“(1) the exercise of the functions assigned to it by this Act, except those conferred by sections 109.6, 130.1, 132, 173 to 179 and 185, to a member of its personnel;”.

28. Section 130.1 of the Act is amended by replacing “58.1” in the first paragraph by “58”.

29. Section 141 of the Act is amended by inserting “a commissioner,” after “vice-president,” in the first paragraph.

30. Section 145 of the Act is amended by inserting “a commissioner,” after “vice-president,” in the first paragraph.

31. Section 160 of the Act is amended by replacing “58.1” in paragraph 1 by “84”.

32. Section 164.1 of the Act is amended

(1) by striking out “or is made under section 58.1” in subparagraph 1 of the first paragraph;

(2) by inserting “84,” after “section” in subparagraph 2 of the first paragraph.

33. Section 185 of the Act is amended

(1) by inserting the following paragraph after paragraph 9:

“(9.1) determine the continuing education requirements, or the framework for continuing education requirements, with which all or certain natural persons who are licence holders and all or certain natural persons referred to in section 52 must comply, in accordance with the conditions set by resolution of the Board; the regulation must include the procedure for monitoring, supervising or evaluating compliance with the requirements, penalties for a failure to comply and, if applicable, any exemptions from the requirements;”;

(2) by inserting the following paragraph after paragraph 16:

“(16.1) determine, for the purposes of section 65.2.1, the oversight and monitoring measures applicable to the holder of a restricted licence and determine the cases, conditions, period and manner—including the sanctions for non-compliance—in which these measures apply to such a licence holder, who must in all cases assume the expenses;”;

(3) by striking out paragraph 18.1;

(4) by inserting the following subparagraph before subparagraph *a* of paragraph 19.5:

“(0.*a*) prescribe the governance rules applicable to a non-profit legal person designated by the Board to act as manager, including rules as to the composition of its board of directors and as to the content of its internal by-laws, which by-laws must be approved by the Board;”;

(5) by replacing “he” in subparagraph *a* of paragraph 19.5 by “the person”;

(6) by inserting the following subparagraph after subparagraph *c* of paragraph 19.5:

“(c.1) determine the amount that the person must pay into the guaranty fund;”;

(7) by inserting the following paragraphs after paragraph 19.5:

“(19.5.1) determine how the guaranty fund is to be managed, and in particular

(*a*) prescribe the amount and form of required contributions and prescribe how and when they are to be collected and paid as well as how they are to be administered and used;

(b) determine the target amount to be accumulated in the fund;

“(19.5.2) prescribe the financial penalties that the Board may impose if its intervention is necessary owing to a guaranty plan manager’s failure to comply with the Act or the regulation or with the policies established by the Board;”;

(8) by striking out “maximum” in subparagraph *b* of paragraph 19.6.

34. Section 196 of the Act is amended

(1) by replacing “Any offence under section 194, except paragraphs 1, 2 and 5,” in the first paragraph by “Subject to sections 196.1 and 196.1.1, any offence under section 194”;

(2) by replacing “between \$330 and \$710” and “between \$710 and \$1,420” in the first paragraph by “\$1,000 to \$5,000” and “\$3,000 to \$15,000”, respectively;

(3) by replacing “between \$659 and \$1,420” and “between \$1,420 and \$2,839” in the second paragraph by “\$2,000 to \$6,000” and “\$6,000 to \$30,000”, respectively;

(4) by replacing “between \$1,977 and \$4,259” and “between \$4,259 and \$8,518” in the third paragraph by “\$6,000 to \$18,000” and “\$18,000 to \$90,000”, respectively.

35. Section 196.1 of the Act is amended by replacing “\$659 to \$1,420” and “\$1,420 to \$5,071” in the first paragraph by “\$2,500 to \$12,500” and “\$7,500 to \$37,500”, respectively.

36. The Act is amended by inserting the following section after section 196.1:

“**196.1.1.** Any person who contravenes the second paragraph of section 56 or paragraph 5 of section 194 is liable to a fine of \$10,000 to \$75,000 in the case of an individual and \$30,000 to \$150,000 in the case of a legal person.”

37. Section 196.2 of the Act is amended by replacing “\$1,014 to \$10,141” and “\$2,028 to \$50,705” by “\$5,000 to \$25,000” and “\$15,000 to \$75,000”, respectively.

38. Section 197 of the Act is amended

(1) by striking out “any of sections 46, 48 and 64,”;

(2) by replacing “65.2,” by “65.2 or”;

(3) by striking out “or paragraph 5 of section 194”;

(4) by replacing “between \$710 to \$1,420” and “between \$1,420 and \$2,839” by “\$5,000 to \$25,000” and “\$15,000 to \$75,000”, respectively.

39. The Act is amended by inserting the following section after section 197:

“197.1. Any person who contravenes section 46 or 48 by not holding a licence of the appropriate class or subclass is liable to a fine of \$5,000 to \$25,000 in the case of an individual and \$15,000 to \$75,000 in the case of a legal person, and any person who contravenes either of those sections by not holding a licence is liable to a fine of \$10,000 to \$75,000 in the case of an individual and \$30,000 to \$150,000 in the case of a legal person.”

40. Section 198 of the Act is amended by replacing “between \$710 and \$1,420” and “between \$1,420 and \$2,839” by “\$5,000 to \$25,000” and “\$15,000 to \$75,000”, respectively.

41. Section 199 of the Act is amended

(1) by replacing “between \$1,648 and \$2,840” and “between \$7,099 and \$28,395” in the first paragraph by “\$5,000 to \$25,000” and “\$15,000 to \$75,000”, respectively;

(2) by replacing “between \$3,296 and \$5,679” and “between \$14,197 and \$70,987” in the second paragraph by “\$10,000 to \$75,000” and “\$30,000 to \$150,000”, respectively.

CITIES AND TOWNS ACT

42. Section 573.3.3.2 of the Cities and Towns Act (R.S.Q., chapter C-19), enacted by section 41 of chapter 17 of the statutes of 2011, is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts and every municipality is deemed to be a public body, and the Minister of Municipal Affairs, Regions and Land Occupancy exercises, in respect of those contracts, the responsibility conferred on the Conseil du trésor by section 21.3 of that Act and that conferred on the minister responsible by section 21.5 of that Act.”

MUNICIPAL CODE OF QUÉBEC

43. Article 938.3.2 of the Municipal Code of Québec (R.S.Q., chapter C-27.1), enacted by section 43 of chapter 17 of the statutes of 2011, is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts and every municipality is deemed to be a public body, and the

Minister of Municipal Affairs, Regions and Land Occupancy exercises, in respect of those contracts, the responsibility conferred on the Conseil du trésor by section 21.3 of that Act and that conferred on the minister responsible by section 21.5 of that Act.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

44. Section 118.1.1 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01), enacted by section 44 of chapter 17 of the statutes of 2011, is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts and the Community is deemed to be a public body, and the Minister of Municipal Affairs, Regions and Land Occupancy exercises, in respect of those contracts, the responsibility conferred on the Conseil du trésor by section 21.3 of that Act and that conferred on the minister responsible by section 21.5 of that Act.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

45. Section 111.1.1 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02), enacted by section 46 of chapter 17 of the statutes of 2011, is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts and the Community is deemed to be a public body, and the Minister of Municipal Affairs, Regions and Land Occupancy exercises, in respect of those contracts, the responsibility conferred on the Conseil du trésor by section 21.3 of that Act and that conferred on the minister responsible by section 21.5 of that Act.”

ACT RESPECTING CONTRACTING BY PUBLIC BODIES

46. Section 21.1 of the Act respecting contracting by public bodies (R.S.Q., chapter C-65.1), enacted by section 49 of chapter 17 of the statutes of 2011, is replaced by the following section:

“21.1. A contractor described in section 1 who is convicted, by a final judgment, of any offence determined by regulation is ineligible for public contracts as of the recording of the conviction in the register provided for in section 21.6. The conviction must be recorded in the register within 30 days after the date on which the judgment becomes final.”

47. Section 21.2 of the Act, enacted by section 49 of chapter 17 of the statutes of 2011, is amended by replacing the first paragraph by the following paragraph:

“**21.2.** If an associate of a contractor described in section 1 is convicted, by a final judgment, of any offence referred to in section 21.1, the contractor is ineligible for public contracts as of the recording of the situation in the register provided for in section 21.6. The situation must be recorded in the register within 30 days after the date on which the judgment becomes final.”

48. The Act is amended by inserting the following section after section 21.2, enacted by section 49 of chapter 17 of the statutes of 2011:

“**21.2.1.** Despite section 21.1 and the first paragraph of section 21.2, the Government may, in the cases, on the conditions and in the manner determined by regulation, prescribe that a contractor or an associate of a contractor must be convicted, by final judgments, of a minimum number of offences referred to in section 21.1. In such cases, the contractor becomes ineligible for public contracts once all the relevant convictions have been recorded in the register.

For the purposes of this section, if the offence is an offence under the regulatory provisions determined by regulation whose administration and enforcement is the responsibility of the Minister of Revenue under section 24.2, section 573.3.1.1 of the Cities and Towns Act (chapter C-19), article 938.1.1 of the Municipal Code of Québec (chapter C-27.1), section 113.1 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01), section 106.1 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) or section 103.1 of the Act respecting public transit authorities (chapter S-30.01), the Minister of Revenue may, on a request made by the contractor within 30 days after the date on which the judgment becomes final, disregard a conviction in computing the minimum number of convictions if it is warranted in the public interest or there are extenuating circumstances.

For the purposes of the second paragraph, if the conviction involves an associate of the contractor, the Minister of Revenue must so inform the contractor.”

49. Section 21.3 of the Act, enacted by section 49 of chapter 17 of the statutes of 2011, is replaced by the following section:

“**21.3.** The performance of a contract described in section 3 entered into with a public body or a body described in section 7 must cease if the contractor becomes ineligible for public contracts while the contract is in process and the body fails to apply to the Conseil du trésor, within 20 days after becoming ineligible, for authorization for continued performance of the contract or the Conseil du trésor does not grant the authorization within 10 days after it is applied for.

The Conseil du trésor may subject its authorization to certain conditions, including that the contractor agree to the implementation, at the contractor's own expense, of oversight and monitoring measures determined by regulation.

This section does not apply when section 65.2.1 of the Building Act (chapter B-1.1) is applicable.”

50. The Act is amended by inserting the following section after section 21.3, enacted by section 49 of chapter 17 of the statutes of 2011:

“21.3.1. A contractor that cannot continue to perform a public contract pursuant to the first paragraph of section 21.3 or the first paragraph of section 65.2.1 of the Building Act (chapter B-1.1) is deemed to have defaulted on performance of the contract.”

51. The Act is amended by inserting the following section after section 21.4, enacted by section 49 of chapter 17 of the statutes of 2011:

“21.4.1. A contractor who is ineligible for public contracts may not, for the time determined by regulation for the offence or group of offences committed, which may not exceed five years, submit a bid to obtain a contract described in section 3 with a public body or a body described in section 7, enter into such a contract by mutual agreement or enter into a subcontract that is directly related to such a contract.”

52. Section 21.5 of the Act, enacted by section 49 of chapter 17 of the statutes of 2011, is amended

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

“21.5. Despite section 21.4.1, a public body or a body described in section 7 may, with the authorization of the minister responsible, enter into a contract with a contractor who is ineligible for public contracts under section 21.1, 21.2, 21.2.1 or 21.4 if the public body or body finds itself in one of the situations described in subparagraphs 2 to 4 of the first paragraph of section 13, provided the contractor agrees to the implementation, at the contractor's expense, of oversight and monitoring measures determined by regulation.”;

(2) by inserting “, 21.2.1” after “21.2” in the second paragraph.

53. Section 21.7 of the Act, enacted by section 49 of chapter 17 of the statutes of 2011, is amended

(1) by inserting “, 21.2.1” after “21.2” in the portion before paragraph 1;

(2) by replacing paragraph 3 by the following paragraph:

“(3) the offence or offences of which the contractor was convicted or the offence or offences of which an associate of the contractor was convicted, resulting in the contractor being named in the register and, in the latter case, the name of the associate and the municipality in whose territory the associate resides;”.

54. Section 21.11 of the Act, enacted by section 49 of chapter 17 of the statutes of 2011, is amended by adding “or that the conditions prescribed in section 21.5 have been met” at the end of the first paragraph.

55. Section 21.12 of the Act, enacted by section 49 of chapter 17 of the statutes of 2011, is amended by adding “as well as the name and, if applicable, Québec business number, of every legal person of which the contractor holds shares carrying more than 50% of the voting rights attached to the shares of the capital stock of the legal person that may be exercised under any circumstances” at the end of the second paragraph.

56. Section 23 of the Act is amended

(1) by replacing “entails” in subparagraph 8 of the first paragraph by “is considered for the purposes of”;

(2) by inserting the following subparagraphs after subparagraph 8 of the first paragraph:

“(8.1) determine the cases and conditions in which and the procedure by which a contractor or an associate of the contractor must have been convicted, by a final judgment, of a minimum number of offences determined pursuant to subparagraph 8 and set the minimum number of offences;

“(8.2) determine the offences under regulatory provisions in respect of which a conviction may be disregarded by the Minister of Revenue pursuant to the second paragraph of section 21.2.1;”;

(3) by replacing subparagraph 9 of the first paragraph by the following subparagraph:

“(9) determine, for each offence or group of offences, the period of ineligibility for public contracts;”.

57. Section 59 of the Act is amended by adding “, except the second and third paragraphs of section 21.2.1, the administration of which falls under the responsibility of the Minister of Revenue” at the end.

MASTER ELECTRICIANS ACT

58. Section 21 of the Master Electricians Act (R.S.Q., chapter M-3) is amended by replacing “between \$500 and \$1,000” and “between \$1,000 and

\$2,000” in the introductory clause by “\$5,000 to \$25,000” and “\$15,000 to \$75,000”, respectively.

MASTER PIPE-MECHANICS ACT

59. Section 20 of the Master Pipe-Mechanics Act (R.S.Q., chapter M-4) is amended by replacing “between \$500 and \$1,000” and “between \$1,000 and \$2,000” in the introductory clause by “\$5,000 to \$25,000” and “\$15,000 to \$75,000”, respectively.

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

60. Section 108.1.1 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01), enacted by section 63 of chapter 17 of the statutes of 2011, is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the provisions of Chapter V.1 of that Act, except section 21.8, the contracts referred to in the first paragraph are deemed to be public contracts and a transit authority is deemed to be a public body, and the Minister of Municipal Affairs, Regions and Land Occupancy exercises, in respect of those contracts, the responsibility conferred on the Conseil du trésor by section 21.3 of that Act and that conferred on the minister responsible by section 21.5 of that Act.”

TRANSITIONAL AND FINAL PROVISIONS

61. The amounts paid into the reserve account over and above those required under section 50 of the Regulation respecting the guarantee plan for new residential buildings (R.R.Q., chapter B-1.1, r. 0.2) by La Garantie habitation du Québec inc (Qualité Habitation) and La Garantie Abris inc to cover exceptional losses may be paid into the guaranty fund as of its establishment, in accordance with an agreement to that effect between those managers and the Board.

62. The guaranty fund may, on the conditions prescribed by regulation, be used to compensate beneficiaries whose certificates were registered in a plan under the Regulation respecting the guarantee plan for new residential buildings before the coming into force of this section.

63. For a period of five years as of the coming into force of section 12 or the attainment of the target amount set by regulation, whichever occurs first, the Board may, as needed, advance the sums required to the guaranty fund, on the conditions the Board determines, when the manager of a guaranty plan is no longer able to meet the obligations of the guaranty plan, owing to its financial position.

64. To facilitate the transition between new managers and former managers, a non-profit legal person authorized by the Board to act as manager may be appointed to act, in accordance with the mandate assigned by the Board, as

provisional administrator of the managers authorized before the coming into force of section 11.

65. The results of an examination passed under section 58.1 of the Building Act (R.S.Q., chapter B-1.1), repealed by section 2, remain valid for a period of three years following the application for admission to the examination.

66. Pending cases that involve the exercise of a function described in section 109.6 of the Building Act may be continued and decided by the president and chief executive officer or a vice-president of the Board.

67. Despite section 11 of the Regulations Act (R.S.Q., chapter R-18.1), any first draft regulation under subparagraphs 8 to 13 of the first paragraph of section 23 of the Act respecting contracting by public bodies (R.S.Q., chapter C-65.1) may be adopted as early as the fifteenth day following the day it is published in the *Gazette officielle du Québec*.

68. This Act comes into force on 9 December 2011, except sections 11 to 13, 22, 29 and 30, which come into force on the date or dates to be set by the Government, sections 42 to 45, which come into force on the same date as that to be set by the Government for the coming into force of sections 41, 43, 44 and 46 of chapter 17 of the statutes of 2011, respectively, sections 46 to 55, which come into force on the same date as that to be set by the Government for the coming into force of section 49 of chapter 17 of the statutes of 2011, and section 60, which comes into force on the same date as that to be set by the Government for the coming into force of section 63 of chapter 17 of the statutes of 2011.

2011, chapter 36

AN ACT TO AMEND THE ACT RESPECTING THE QUÉBEC PENSION PLAN AND OTHER LEGISLATIVE PROVISIONS

Bill 39

Introduced by Madam Julie Boulet, Minister of Employment and Social Solidarity

Introduced 10 November 2011

Passed in principle 24 November 2011

Passed 9 December 2011

Assented to 9 December 2011

Coming into force: 1 January 2012, except

(1) sections 4 to 7, 9 to 15, paragraphs 2, 3 and 4 of section 16 and sections 17, 20 and 21, which come into force on 1 January 2013; and

(2) section 8, paragraph 1 of section 16 and sections 19, 22 and 24, which come into force on 1 January 2014

Legislation amended:

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

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

Explanatory notes

This Act amends the Act respecting the Québec Pension Plan, mainly as regards pensions and benefits payable under the Québec Pension Plan.

A person will be able to qualify for a retirement pension at age 60 without having ceased working. An additional amount for disability after retirement is also established. Furthermore, amendments are proposed to the payment of retirement pensions. Thus, the maximum period of 60 months for the retroactive payment of the retirement pension a person over 65 years of age is entitled to but has not applied for is reduced to 12 months. Earnings subsequent to the end of the contributory period may be excluded from the calculation of the additional pension in the case of beneficiaries of a retirement pension who are working and who pay contributions to the Canada Pension Plan.

A person must have paid contributions for at least four of the last six years preceding a disability to be entitled to a disability pension from the age of 60.

(Cont'd on next page)

Explanatory notes (Cont'd)

Orphan's pensions are increased and the definition of child of the contributor is amended with respect to the payment of an orphan's pension or a disabled contributor's child's pension.

The years of contribution to the pension plan after payment of the retirement pension has begun may be taken into account in determining entitlement to death benefits, and entitlement to death benefits is increased.

Lastly, administrative, consequential and transitional provisions are introduced.



Chapter 36

AN ACT TO AMEND THE ACT RESPECTING THE QUÉBEC PENSION PLAN AND OTHER LEGISLATIVE PROVISIONS

[Assented to 9 December 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE QUÉBEC PENSION PLAN

1. Section 12 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended by inserting the following paragraph after the second paragraph:

“In addition to administering the Québec Pension Plan, the Board is responsible, among other things, for encouraging financial planning for retirement. To that end, it promotes the establishment and improvement of pension plans.”

2. Section 23.6 of the Act is amended by adding the following paragraph at the end:

“The Board may also, on the conditions it fixes, allow a document to be binding on it or attributed to it without it being signed.”

3. Section 86 of the Act is replaced by the following section:

“86. A child of the contributor is

(a) the contributor’s minor child; or

(b) a minor child who has been residing with the contributor for at least one year and to whom the contributor stands *in loco parentis*, on the condition that no person other than the contributor, a person residing with the contributor or the father or mother not residing with the child maintains that child in the conditions prescribed by regulation.

The contributor and the person referred to in the first paragraph do not cease to reside together if their separation is only temporary or is a result of illness or the pursuit of studies or any other cause considered valid by the Board.”

4. Section 96 of the Act is amended

(1) by inserting “or of the additional amount for disability after retirement” after “for the purposes of the disability pension” in the second paragraph;

(2) by inserting “or of an additional amount for disability after retirement” after “The beneficiary of a disability pension” in the third paragraph.

5. Section 105 of the Act is amended

(1) by adding “and *an additional amount for disability after retirement* to the beneficiary of a retirement pension who becomes a qualified disabled contributor” at the end of paragraph *a*;

(2) by adding “if no retirement pension is payable to him under this Act or under a similar plan” at the end of paragraph *e*.

6. The Act is amended by inserting the following section after section 105:

“105.0.1. A contributor is qualified for an additional amount for disability after retirement only if

(1) he is the beneficiary of the retirement pension;

(2) the time granted to cancel his application for a retirement pension has expired;

(3) he is considered disabled under the second paragraph of section 95; and

(4) he paid contributions for at least four of the last six years wholly or partly included in his contributory period.

For the purposes of this section, the contributory period of the contributor ends at the end of the month during which the contributor became disabled. However, no month included between the month prior to the beginning of the retirement pension and the month following the month in which the contributor became disabled may be excluded under the second paragraph of section 101.”

7. Section 106 of the Act is amended

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

“However, a contributor 60 years of age or over referred to in the third paragraph of section 95 qualifies for a disability pension only if he paid contributions for at least four of the last six years wholly or partly included in his contributory period.”;

(2) by replacing “the first paragraph” in the second paragraph by “this section”.

8. Section 106.3 of the Act is amended by replacing the first paragraph by the following paragraph:

“**106.3.** A contributor is qualified for a retirement pension from the age of 60.”

9. Section 107 of the Act is amended by adding the following paragraphs at the end:

“However, in the case of a death subsequent to 31 December 2012, the contributor may be considered qualified if

(1) he was entitled, during his contributory period, to a tax credit for a severe and prolonged impairment in mental or physical functions under section 752.0.14 of the Taxation Act (chapter I-3), or to a tax credit or deduction of a similar nature;

(2) he made contributions for at least one fourth of the total number of years wholly or partly included in his contributory period, but for at least three years; and

(3) no retirement pension or disability pension was payable to him under this Act or under a similar plan.

For the purposes of death benefits, a contributor who dies after 31 December 2012 and who has not paid contributions for the number of years required may nevertheless be considered qualified if

(1) he paid at least \$500 in contributions; and

(2) no retirement pension or disability pension was payable to him under this Act or under a similar plan.”

10. The Act is amended by inserting the following section after section 107:

“**107.0.1.** Where a contributor who dies after 31 December 2012 has not paid contributions for the number of years required to qualify for survivors’ benefits under the first and second paragraphs of section 107, the contributions paid for a year subsequent to 1997 and to the end of the contributory period, within the meaning of subparagraph *a* or *b* of the first paragraph of section 101, may, for qualification purposes, be substituted, after the second paragraph of section 101 is applied, for the years included in the contributory period for which no contributions were paid. In such a case, the contributor may be considered to have paid contributions for the number of years required if he meets the conditions set out in the first and second paragraphs of section 107.”

11. Section 107.1 of the Act is amended by replacing “section 106 or 106.1 or for the survivors’ benefits under” in the first paragraph by “the first paragraph

of section 106 or section 106.1 or for the survivors' benefits under the first or second paragraph of”.

12. The Act is amended by inserting the following section after section 120:

“**120.0.1.** An additional amount for disability after retirement is added to the amount obtained under section 120 when the beneficiary of a retirement pension becomes disabled.

That amount is equivalent to the amount established in accordance with section 124.”

13. Section 120.3 of the Act is amended by inserting “, subject to section 120.4” after “the first paragraph of section 101” in the first paragraph.

14. The Act is amended by inserting the following section after section 120.3:

“**120.4.** From the year 2013, for the calculation of the basic monthly amount of the additional pension under the second paragraph of section 120.3, the amount obtained under subparagraph 2 of subparagraph *b* of the first paragraph of section 98 for each of the years subsequent to the end of the contributory period under subparagraph *a* or *b* of the first paragraph of section 101 is excluded from the total unadjusted pensionable earnings of the contributor for the year concerned.

However, for the year in which the contributory period of the contributor ends in accordance with subparagraph *a* or *b* of the first paragraph of section 101, the amount excluded from the total unadjusted pensionable earnings of the contributor for the year concerned is the amount obtained under subparagraph 2 of subparagraph *b* of the first paragraph of section 98 multiplied by the proportion that the number of months subsequent to the end of the contributory period bears to 12 less the number of months referred to in subparagraph *a* of the second paragraph of section 101.”

15. Section 128 of the Act is amended by adding the following paragraph at the end:

“However, the death benefit of a contributor who died after 31 December 2012, who is nevertheless considered qualified under the fourth paragraph of section 107, corresponds to the amount of the contributions paid, up to \$2,500.”

16. Section 136 of the Act is amended

(1) by adding “, taking into account the fact that the ratio by which the adjustment factor is multiplied in those two sections is equal to one” at the end of the definition of “c”;

(2) by replacing “payable” in the definition of “d” by “which is payable”;

(3) by adding “, and to which is added, if applicable, the additional amount for disability after retirement” at the end of the definition of “d”;

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

“Nevertheless, if the basic monthly amount thus calculated is less than zero, the amount is deemed to be nil.”

17. Section 137 of the Act is amended by inserting the following paragraph after the first paragraph:

“If the death of the contributor occurs after 31 December 2012, the monthly amount of the deceased contributor’s additional pension established as provided in section 120.3 for the month of the contributor’s death is added to that amount.”

18. Section 138 of the Act is amended by adding the following paragraph at the end:

“However, for the year 2012, the basic monthly amount of an orphan’s pension is equal to \$218.50 adjusted by multiplying that amount by the ratio between the Pension Index for the year 2012 and the Pension Index for the year 2011. For 2013 and subsequent years, that amount is adjusted in accordance with section 119.”

19. Section 157.1 of the Act is replaced by the following section:

157.1. When an application is made on or after 1 January 2014, the retirement pension is payable from the latest of the following months:

(a) the month of the contributor’s sixtieth birthday;

(b) the month following the month of the application of a contributor under 65 years of age;

(c) the month of the contributor’s sixty-fifth birthday or the eleventh month preceding the month of the application of a contributor over 65 years of age, whichever is earlier;

(d) the month designated in the contributor’s application for the first payment of the retirement pension; and

(e) January 2014.

Notwithstanding the first paragraph, the retirement pension that is payable only by reason of the allotment of unadjusted pensionable earnings following a partition under section 102.1 or 102.10.3 shall not be payable before the month following the month in which the application for partition was made.”

20. The Act is amended by inserting the following section after section 157.1:

“**157.2.** The additional amount for disability after retirement is payable for each month, commencing with the fourth month following the month in which the beneficiary of the retirement pension became disabled.”

21. Section 158 of the Act is amended by adding the following paragraph at the end:

“The additional amount for disability after retirement ceases at the end of the month in which the beneficiary ceases to be disabled or dies or at the end of the month preceding that in which he reaches 65 years of age.”

22. Sections 158.1 and 158.2 of the Act are repealed.

23. Section 173 of the Act is amended by inserting the following paragraph after the second paragraph:

“However, a beneficiary who, had it not been for the first and second paragraphs, would have been entitled to an orphan’s pension from 1 January 2012 under this Act may, upon application and if the beneficiary meets the requirements set out in section 86, receive the higher of the pensions.”

24. Section 219 of the Act is amended by striking out paragraph *k.1*.

SUPPLEMENTAL PENSION PLANS ACT

25. Section 245 of the Supplemental Pension Plans Act (R.S.Q., chapter R-15.1) is amended by striking out the second paragraph.

TRANSITIONAL AND FINAL PROVISIONS

26. Section 86 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) as it reads on 31 December 2011 applies to an orphan’s pension that is in payment for a death that occurs before 1 January 2012 and to a disabled contributor’s child’s pension that is in payment and payable without interruption for a disability that occurs before 1 January 2012. It also applies to applications regarding a death or a disability that occurs before 1 January 2012 if the application is made before 1 January 2013.

27. In the case referred to in section 105.0.1 of the Act respecting the Québec Pension Plan, enacted by section 6, the date of disability may not be prior to 1 January 2013.

28. Sections 106.3, 157.1, 158.1 and 158.2 of the Act respecting the Québec Pension Plan as they read on 31 December 2013 apply to retirement pensions that become payable before 1 January 2014.

29. The retirement pension of a contributor, for which an application is made before 1 January 2014 and which is payable after January 2014 under subparagraph *c* of the second paragraph of section 157.1 of the Act respecting the Québec Pension Plan as it reads on 31 December 2013, is payable from the month of the contributor's sixtieth birthday or January 2014, whichever comes last.

30. Sections 157.1 and 158.2 of the Act respecting the Québec Pension Plan as they read on 31 December 2013 continue to apply to applications for a retirement pension made in 2014 by contributors who are 65 years of age or over on 1 January 2014, if the retirement pension becomes payable before 1 January 2014.

31. This Act comes into force on 1 January 2012, except

(1) sections 4 to 7, 9 to 15, paragraphs 2, 3 and 4 of section 16 and sections 17, 20 and 21, which come into force on 1 January 2013; and

(2) section 8, paragraph 1 of section 16 and sections 19, 22 and 24, which come into force on 1 January 2014.

2011, chapter 37
AN ACT TO AMEND THE PHARMACY ACT

Bill 41

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services
Introduced 15 November 2011
Passed in principle 22 November 2011
Passed 8 December 2011
Assented to 9 December 2011

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

Legislation amended:

Health Insurance Act (R.S.Q., chapter A-29)
Professional Code (R.S.Q., chapter C-26)
Pharmacy Act (R.S.Q., chapter P-10)

Explanatory notes

This Act amends the Pharmacy Act to add to the activities reserved to pharmacists the renewal of prescriptions for a specified period, the adjustment of prescriptions, the substitution of another medication in the case of a complete disruption in the supply of the prescribed medication in Québec, the administration of medications to demonstrate proper usage, the prescription of certain medications when no diagnosis is required and, for pharmacists practising in a centre operated by a health or social services institution, the prescription and interpretation of laboratory analyses.



Chapter 37

AN ACT TO AMEND THE PHARMACY ACT

[Assented to 9 December 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

PHARMACY ACT

1. Section 10 of the Pharmacy Act (R.S.Q., chapter P-10) is amended

(1) by replacing “second paragraph” in subparagraph *a* of the first paragraph by “second and third paragraphs”;

(2) by adding the following subparagraphs at the end of the first paragraph:

“(g) establish standards for the form and content of pharmacists’ prescriptions within the scope of the activities described in subparagraphs 6, 7, 8 and 10 of the second paragraph of section 17 and the activity described in the third paragraph of that section;

“(h) determine conditions and procedures for the activities described in subparagraphs 6 to 10 of the second paragraph of section 17;

“(i) determine the cases in which a pharmacist may prescribe a medication under the third paragraph of section 17, as well as the applicable conditions and procedures.”;

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

“Before adopting a regulation under subparagraphs *g* to *i* of the first paragraph, the board of directors shall consult the Ordre professionnel des médecins du Québec.”

2. Section 17 of the Act is amended

(1) by replacing subparagraph 6 of the second paragraph by the following subparagraphs:

“(6) renewing a physician’s prescription, in accordance with the conditions and procedure determined by regulation, to avoid the interruption of the treatment prescribed to the patient by the physician; the renewal period cannot be longer than the original prescription period or, if the original prescription period was longer than one year, the renewal period cannot exceed one year;

“(7) adjusting a physician’s prescription, in accordance with the conditions and procedure determined by regulation, by modifying the form, dosage, quantity or directions of the prescribed medication;

“(8) in the case of a complete disruption in the supply of the prescribed medication in Québec, substitute another medication from the same therapeutic subclass, in accordance with the conditions and procedure determined by regulation;

“(9) administering a medication by oral, topical, subcutaneous, intradermal or intramuscular route or by inhalation, in accordance with the conditions and procedure determined by regulation, in order to demonstrate proper usage;

“(10) for pharmacists practising in a centre operated by an institution within the meaning of the Act respecting health services and social services (chapter S-4.2) or within the meaning of the Act respecting health services and social services for Cree Native persons (chapter S-5), prescribing and interpreting laboratory analyses for the purpose of monitoring the medication therapy, in accordance with the conditions and procedure determined by regulation.”;

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

“Despite the first paragraph, prescribing a medication when no diagnosis is required, including for preventive purposes, in the cases and in accordance with the conditions and procedure determined by regulation, is also reserved to pharmacists.

A pharmacist may engage in the professional activities described in subparagraphs 7, 8 and 9 of the second paragraph once a training certificate has been issued to the pharmacist by the Order pursuant to a regulation under paragraph *o* of section 94 of the Professional Code (chapter C-26).”

3. Section 35 of the Act is amended by replacing “second paragraph” in the first paragraph by “second and third paragraphs”.

HEALTH INSURANCE ACT

4. Section 3 of the Health Insurance Act (R.S.Q., chapter A-29) is amended by replacing “, a dentist or a midwife” in the fourth paragraph by “, a dentist, a midwife or another professional authorized by law or a regulation under subparagraph *b* of the first paragraph of section 19 of the Medical Act”.

PROFESSIONAL CODE

5. Section 39.3 of the Professional Code (R.S.Q., chapter C-26) is amended by replacing “subparagraph 5” in the third paragraph by “subparagraphs 5 and 10”.

FINAL PROVISION

- 6.** The provisions of this Act come into force on the date or dates to be set by the Government.

2011, chapter 38

AN ACT RESPECTING POLITICAL PARTY LEADERSHIP CAMPAIGNS

(introduced during the 1st Session of the 39th Legislature and allowed to continue during the 2nd Session of the 39th Legislature on 24 February 2011)

Bill 120

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 9 December 2010

Passed 9 December 2011

Assented to 9 December 2011

Coming into force: 9 December 2011

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 new rules to govern the financing of leadership campaigns of authorized parties under the Election Act or the Act respecting elections and referendums in municipalities.

The rules, modeled after those relating to the financing of political parties, apply to the solicitation and payment of contributions, to loans and sureties, to expenses incurred by candidates and the party, to claims by creditors and to returns required to be filed. Penal provisions are also introduced.

In another connection, this Act increases the amount of certain fines imposed under the Election Act.



Chapter 38

AN ACT RESPECTING POLITICAL PARTY LEADERSHIP CAMPAIGNS

[Assented to 9 December 2011]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ELECTION ACT

1. The heading of Title III of the Election Act (R.S.Q., chapter E-3.3) is replaced by the following heading:

“AUTHORIZATION AND FINANCING OF POLITICAL PARTIES, INDEPENDENT MEMBERS OF THE NATIONAL ASSEMBLY AND INDEPENDENT CANDIDATES, AND FINANCING OF POLITICAL PARTY LEADERSHIP CAMPAIGNS”.

2. Section 88 of the Act is amended by adding the following paragraphs at the end:

“(9) the payment to the official representative of the party by a leadership candidate of the cost of goods and services furnished in accordance with section 417 referred to in section 127.11;

“(10) remaining sums of money transferred in accordance with section 127.18.”

3. Section 91 of the Act is amended by inserting “Except for a contribution described in section 127.7,” at the beginning of the first paragraph.

4. Section 114 of the Act is amended by inserting the following paragraph after paragraph 3.1:

“(3.2) the total of the amounts paid to the official representative of the party for the goods and services furnished in accordance with section 417 referred to in section 127.11;”.

5. Section 115 of the Act is amended by adding the following paragraph after paragraph 5:

“(5.1) the total amount of the remaining sums of money referred to in section 127.18;”.

6. The Act is amended by inserting the following after section 127:

“CHAPTER III**“FINANCING OF A POLITICAL PARTY LEADERSHIP CAMPAIGN****“DIVISION I****“REQUIRED INFORMATION AND REGISTER**

“127.1. When an authorized political party decides to call a leadership campaign, the leader or interim leader of the party, or the person designated in writing by the leader or interim leader, as applicable, shall file with the Chief Electoral Officer a declaration stating the name of the person designated to oversee the leadership vote, the date on which the party leadership campaign is to begin, the final date for entering the race, the date of the leadership vote and the maximum amount of authorized expenses per candidate.

“127.2. The leader or interim leader of the party, or the person designated in writing by the leader or interim leader, as applicable, shall communicate in writing to the Chief Electoral Officer the given name, surname and domiciliary address of every leadership candidate and the date on which the candidate entered the race.

The leader, the interim leader or the designated person shall also communicate in writing to the Chief Electoral Officer the given name, surname and domiciliary address of every financial representative of a leadership candidate and the name of the leadership candidate on whose behalf the financial representative is acting. A document containing the written consent of each financial representative must also be filed.

For the purposes of this chapter, a person who has stated his or her intention to run as a leadership candidate and the person’s financial representative are presumed to have been, respectively, a candidate and the candidate’s financial representative from the time the intention was stated, even if that time was before the date on which the leadership campaign began.

“127.3. The Chief Electoral Officer shall keep a register of the leadership candidates, their financial representatives, any substitutes for those representatives, the person designated to oversee the leadership vote and the maximum amount of authorized expenses per candidate.

The Chief Electoral Officer shall make this register available to the public on the Chief Electoral Officer’s website.

“DIVISION II**“CONTRIBUTIONS, EXPENSES AND PAYMENT OF CLAIMS**

“127.4. Contributions may only be solicited under the responsibility of a leadership candidate’s financial representative, who shall choose persons and

authorize them in writing to solicit and collect contributions for the exclusive purposes of the candidate's campaign.

Any person authorized to solicit and collect contributions must, on request, produce a certificate of authorization signed by the candidate's financial representative.

“127.5. A leadership candidate's financial representative shall open an account in a Québec branch of a bank, trust company or financial services cooperative.

Only sums of money collected under this chapter for the candidate's leadership campaign and the loans contracted in accordance with the first paragraph of section 127.10 may be deposited into that account.

In no case may the financial representative or a deputy financial representative pay a leadership campaign expense of their candidate otherwise than out of that account.

“127.6. The official representative or a deputy official representative of the party shall, for the purposes of the party leadership campaign, use an account referred to in the third paragraph of section 99 that is held by the official representative in the name of the party.

Loans contracted under the third paragraph of section 127.10 are paid into that account.

In no case may the official representative or a deputy official representative of the party pay a leadership campaign expense otherwise than out of that account.

“127.7. Only an elector may make a contribution in support of one or more leadership candidates.

Contributions must be paid to the candidate's financial representative or to a person authorized by the financial representative in accordance with section 127.4.

The total amount of an elector's contributions may not exceed \$1,000 during a given leadership campaign.

“127.8. Section 88 except subparagraphs 5 and 8 of the second paragraph, sections 89 and 90, the second and third paragraphs of section 91, sections 95 and 95.1, the last paragraph of section 96 and sections 98 and 100 apply, with the necessary modifications, to the contributions referred to in this chapter.

A leadership candidate's financial representative who, during political activities or rallies held for the purposes of the candidate's leadership campaign, collected amounts totalling over 3% of the total contributions collected by the

representative for the purposes of that campaign shall, within 30 days after the last return the representative is required to submit under Division III of this chapter, remit to the Chief Electoral Officer an amount equivalent to the portion of the amounts that exceeds that percentage. The Chief Electoral Officer shall remit the amount to the Minister of Finance.

The Chief Electoral Officer shall issue a receipt to a contributor annually for any contributions paid in accordance with section 127.7. All cheques or orders of payment must be made to the order of the candidate.

“127.9. On the seventh day after the date on which the leadership campaign begins and every seven days after that until the leadership vote, and every 30 days after the leadership vote, a candidate’s financial representative must send the Chief Electoral Officer the contribution slips related to the contributions received by the financial representative.

Not later than five working days after receipt of the contribution slips referred to in the first paragraph, the Chief Electoral Officer shall post on the Chief Electoral Officer’s website the name of each contributing elector, the city and postal code of the elector’s domicile, the amount paid and the name of the candidate who received the contribution.

“127.10. A leadership candidate’s financial representative may contract a loan, in accordance with section 105, to fund the candidate’s leadership campaign expenses.

Any such loan must first be authorized in writing by the candidate concerned. The authorization must include the information listed in section 105.

The official representative of the party may contract a loan, in accordance with section 105, to fund the leadership campaign expenses of the party.

“127.11. For the purposes of this chapter, leadership campaign expenses are the expenses incurred for the purposes of the campaign by

- (1) the financial representative or any deputy or substitute financial representative of a leadership candidate, on behalf of that candidate; or
- (2) the official representative or any deputy or substitute official representative of the party, on behalf of the party.

Sections 401 to 404, 406 to 413, 415 to 417, 421, 423, 424, 430 and 431 apply, with the necessary modifications. For the purposes of those sections, a leadership candidate’s financial representative is the candidate’s official agent, the official representative of the party is the official agent of the party and the person designated to oversee the leadership vote is the returning officer.

“127.12. Any person to whom an amount is due for an expense incurred under this chapter by a leadership candidate’s financial representative must

present a claim to the financial representative within 60 days after the leadership vote.

If the financial representative has died or resigned, or is unable to act, and has not been replaced, the claim must be presented within the same time to the candidate.

Failure to present the claim within the time prescribed in the first paragraph entails prescription of the claim.

“127.13. Any person to whom an amount is due for an expense incurred under this chapter by the official representative of the party must present a claim to the official representative within 60 days after the leadership vote.

If the official representative has died or resigned, or is unable to act, and has not been replaced, the claim must be presented within the same time to the party leader or interim leader.

Failure to present a claim within the time prescribed in the first paragraph entails prescription of the claim.

“127.14. Subject to section 127.15, a leadership candidate’s financial representative must, within 12 months after the leadership vote, pay all claims received in accordance with the first paragraph of section 127.12, except any claim he or she contests, and all loans contracted.

“127.15. A leadership candidate’s financial representative who, because of a lack of funds in the account referred to in section 127.5, is unable to pay all claims received and loans contracted may continue to collect contributions during the 12-month period following the leadership vote for the sole purpose of paying the outstanding claims and loans.

If there remains an unpaid balance on a claim or loan at the expiry of that period, the Chief Electoral Officer may authorize the financial representative to continue collecting contributions during an additional period of 12 months for the purpose of paying that balance. That 12-month period may be renewed once, with the authorization of the Chief Electoral Officer.

Contributions collected under the first and second paragraphs are deemed to have been collected for the purposes of the leadership campaign of the candidate concerned.

Any unpaid balance on a claim or loan at the expiry of the 36-month period following the leadership vote is deemed to be a contribution for which the candidate alone is accountable. Sections 100 and 567 do not apply to such a contribution.

“DIVISION III**“RETURNS**

“127.16. Within 90 days after the leadership vote, the financial representative of each leadership candidate must, whether the candidate remained in the race, withdrew, was excluded or died, file a return of the candidate’s leadership campaign income and expenses with the official representative of the party in the form prescribed by the Chief Electoral Officer.

All relevant vouchers and, if applicable, the written authorizations referred to in the second paragraph of section 127.10, and the deeds of appointment of any deputy financial representatives appointed under section 406 and any amendment to those deeds, must be filed with the return. The vouchers must be kept by the official representative of the party for a period of five years, and be filed with the Chief Electoral Officer at the latter’s request.

“127.17. If a leadership candidate’s financial representative has not, as of the filing date of the return referred to in section 127.16, paid all claims received and loans contracted, the financial representative must, every three months after that date and until full payment of the claims and loans or until the expiry of the applicable time limit under sections 127.14 and 127.15, file a complementary return with the official representative of the party in the form prescribed by the Chief Electoral Officer.

All relevant vouchers and, if applicable, the written authorizations referred to in the second paragraph of section 127.10 must be filed with the complementary return. The vouchers must be kept by the official representative of the party for a period of five years, and be filed with the Chief Electoral Officer at the latter’s request.

On receipt of a complementary return, the official representative must forward it to the Chief Electoral Officer.

“127.18. A leadership candidate’s financial representative must send to the official representative of the party, along with the return required under section 127.16 or the last complementary return required under section 127.17, any sum of money remaining after the payment of all claims and loans.

The official representative of the party must deposit that sum in an account referred to in section 99 that is held by the official representative of the party in the party’s name.

“127.19. Within 120 days after the leadership vote, the official representative of the party must file a return of the leadership campaign expenses of the party with the Chief Electoral Officer in the form prescribed by the Chief Electoral Officer.

The official representative shall file with the return all the returns received from the financial representatives of leadership candidates under section 127.16.

All relevant vouchers relating to the return and, if applicable, the deeds of appointment of any deputy official representatives appointed under section 406 and any amendment to those deeds must be kept by the official representative of the party for a period of five years, and be filed with the Chief Electoral Officer at the latter's request.

“127.20. If an error is found in a return filed under this chapter, the financial representative or the official representative concerned may correct the error at any time within the period prescribed for filing the return.

After the date prescribed for filing the return, the financial representative or the official representative concerned must obtain leave from the Chief Electoral Officer to correct the error on establishing that it was made through inadvertence.

“127.21. If a leadership candidate or the party leader or interim leader shows to the Chief Electoral Officer that the absence, death, illness or misconduct of the candidate's financial representative or the official representative of the party or any other reasonable cause has prevented the preparation and filing of a return required under this chapter, the Chief Electoral Officer may grant an extension of not more than 30 days for the preparation and filing of the return.”

7. Section 487 of the Act is amended by replacing paragraph 3 by the following paragraph:

“(3) receive, examine and, if necessary, audit financial reports and returns of election expenses;”.

8. The Act is amended by inserting the following section after section 487:

“487.1. In respect of political party leadership campaigns, the Chief Electoral Officer shall, in particular,

- (1) verify that the party leadership candidates are complying with the law;
- (2) receive, examine and, if necessary, audit reports and returns from the candidates and the party; and
- (3) inquire into the legality of leadership campaign contributions and expenses.”

9. Section 551 of the Act is amended

- (1) by replacing “\$100 to \$1,000” by “\$500 to \$2,000”;
- (2) by replacing “\$200 to \$2,000” by “\$3,000 to \$30,000”.

10. Section 551.1 of the Act is amended by replacing “\$500 to \$2,000” by “\$5,000 to \$20,000 for a first offence, and of \$10,000 to \$30,000 for any subsequent offence within 10 years”.

11. Section 551.1.1 of the Act is amended by replacing “\$500 to \$2,000” by “\$1,000 to \$10,000 in the case of a natural person, and of \$3,000 to \$30,000 in the case of a legal person”.

12. Section 551.2 of the Act is amended

(1) by replacing “\$1,000” by “\$5,000”;

(2) by replacing “\$3,000” by “\$10,000”.

13. Section 551.3 of the Act is amended

(1) by replacing “\$1,000” by “\$5,000”;

(2) by replacing “\$3,000” by “\$10,000”.

14. Section 552 of the Act is amended

(1) by replacing “\$100 to \$1,000” by “\$500 to \$10,000”;

(2) by replacing “\$200 to \$2,000” by “\$3,000 to \$30,000”.

15. Section 553 of the Act is amended

(1) by replacing “\$100 to \$1,000” by “\$500 to \$2,000”;

(2) by replacing “\$200 to \$2,000” by “\$3,000 to \$30,000”.

16. Section 553.1 of the Act is amended by replacing “\$500 to \$2,000” by “\$5,000 to \$20,000 for a first offence, and of \$10,000 to \$30,000 for any subsequent offence within 10 years”.

17. Section 554 of the Act is amended

(1) by replacing “\$100 to \$1,000” by “\$5,000 to \$20,000”;

(2) by replacing “\$200 to \$2,000” by “\$10,000 to \$30,000”;

(3) by replacing “five” by “10”.

18. Section 555 of the Act is amended

(1) by replacing “\$100 to \$1,000” by “\$500 to \$2,000”;

(2) by replacing “\$200 to \$2,000” by “\$3,000 to \$30,000”.

19. Section 556 of the Act is amended by replacing “The following persons are liable to a fine of \$100 to \$1,000 for a first offence and of \$200 to \$2,000 for every subsequent offence within five years, in the case of a natural person, or, in the case of a legal person, to a fine of \$300 to \$3,000 for a first offence and of \$600 to \$6,000 for every subsequent offence within five years:” by “The following persons are liable to a fine of \$1,000 to \$10,000 for a first offence and 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 \$5,000 to \$30,000 for a first offence and of \$20,000 to \$60,000 for any subsequent offence within 10 years in the case of a legal person:”.

20. Section 556.1 of the Act is amended by replacing “\$200 to \$1,000” by “\$500 to \$2,000”.

21. Section 557 of the Act is amended

(1) by replacing “\$1,000 to \$10,000” by “\$5,000 to \$20,000 for a first offence, and of \$10,000 to \$30,000 for any subsequent offence within 10 years”;

(2) by replacing “\$3,000 to \$30,000” by “\$10,000 to \$50,000 for a first offence, and of \$50,000 to \$200,000 for any subsequent offence within 10 years”.

22. Section 558 of the Act is amended by replacing “\$1,000 to \$10,000” in the first paragraph by “\$5,000 to \$20,000 for a first offence, and of \$10,000 to \$30,000 for any subsequent offence within 10 years”.

23. Section 559 of the Act is amended by replacing “\$1,000 to \$10,000” in the first paragraph by “\$5,000 to \$20,000”.

24. Section 559.0.1 of the Act is amended by replacing “\$1,000 to \$10,000” by “\$5,000 to \$20,000”.

25. The Act is amended by inserting the following section after section 559.0.1:

“559.0.2. Every financial representative of a political party leadership candidate is liable to a fine of \$5,000 to \$20,000 who

(1) files a false return or declaration;

(2) produces a false or falsified invoice, receipt or other voucher; or

(3) pays a claim otherwise than as permitted by sections 127.14 and 127.15.”

26. Section 559.1 of the Act is amended by replacing “\$1,000 to \$10,000” by “\$5,000 to \$20,000”.

27. Section 560 of the Act is replaced by the following section:

“**560.** Every candidate, party leader or interim leader who allows an election expense or party leadership campaign expense to be incurred or paid otherwise than as permitted by this Act is liable to a fine of \$5,000 to \$20,000.”

28. Section 561 of the Act is amended

(1) by replacing “\$1,000 to \$10,000” by “\$5,000 to \$20,000”;

(2) by replacing “\$3,000 to \$30,000” by “\$10,000 to \$50,000”;

(3) by inserting “or the financial representative of a party leadership candidate, as applicable,” after “Chief Electoral Officer”.

29. Section 563 of the Act is amended by inserting “, to send contribution slips in accordance with section 127.9” after “IV”.

30. Section 564 of the Act is amended

(1) by inserting “127.1, 127.2 and 127.4, the second paragraph of section 127.7, the third paragraph of section 127.8, sections 127.10,” after “106.”;

(2) by replacing “and 457.11 to 457.17” by “and 457.11 to 457.17, and the first paragraph of section 127.8 and section 127.11 to the extent that they refer to any of those sections”.

31. Section 564.2 of the Act is amended

(1) by replacing “413 to 415, 429 and 429.1” in the first paragraph by “127.5, 127.6, the first and third paragraphs of section 127.7, sections 413 to 415, 429 and 429.1, and the first paragraph of section 127.8 and section 127.11 to the extent that they refer to any of those sections”;

(2) by inserting “, the first and third paragraphs of section 127.7, and section 127.8 to the extent that it refers to any of those sections” after “91” in the second paragraph.

32. Section 564.3 of the Act is amended by inserting “, the first and third paragraphs of section 127.7, and the first paragraph of section 127.8 to the extent that it refers to section 90,” after “91” in the first paragraph.

33. Section 565 of the Act is amended by replacing “liable to a fine of not more than” by “sentenced to a fine of”.

34. Section 567 of the Act is amended

(1) by replacing “560” in the first paragraph by “559.1, in section 560”;

(2) by replacing “and 91” in the first paragraph by “, 91, the first and third paragraphs of section 127.7 and the first paragraph of section 127.8 to the extent that it refers to section 90”.

**ACT RESPECTING ELECTIONS AND REFERENDUMS
IN MUNICIPALITIES**

35. The heading of Chapter XIII of Title I of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is replaced by the following heading:

“AUTHORIZATION AND FINANCING OF MUNICIPAL POLITICAL PARTIES AND INDEPENDENT CANDIDATES, FINANCING OF POLITICAL PARTY LEADERSHIP CAMPAIGNS AND CONTROL OF ELECTION EXPENSES”.

36. Section 368 of the Act is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) receive, examine and, if necessary, audit the reports and returns filed with the Chief Electoral Officer;”.

37. Section 379 of the Act is replaced by the following section:

“**379.** If the office of leader of an authorized party becomes vacant, the party must, within 30 days, appoint an interim leader and notify the Chief Electoral Officer of the appointment.”

38. Section 428 of the Act is amended by replacing paragraph 7.1 by the following paragraphs:

“(8) ancillary revenue collected at a political activity or rally in accordance with the Chief Electoral Officer’s directives;

“(9) the payment to the official representative of the party by a leadership candidate of the cost of goods and services furnished in accordance with section 461 referred to in section 499.11;

“(10) remaining sums of money transferred in accordance with section 499.18.”

39. Section 431 of the Act is amended by inserting “Except for a contribution described in section 499.7,” at the beginning.

40. Section 480 of the Act is amended by inserting the following paragraph after paragraph 4.1:

“(4.2) the total amount of the sums paid to the official representative of the party for goods and services furnished in accordance with section 461 referred to in section 499.11;”.

41. Section 481 of the Act is amended by adding the following subparagraph after subparagraph 6 of the first paragraph:

“(7) the total amount of the remaining sums of money referred to in section 499.18.”

42. The Act is amended by inserting the following after section 499:

“DIVISION VI.1

“FINANCING OF A POLITICAL PARTY LEADERSHIP CAMPAIGN

“§1. — *Required information and register*

“499.1. When an authorized political party decides to call a leadership campaign, the leader or interim leader of the party, or the person designated in writing by the leader or interim leader, as applicable, shall file with the Chief Electoral Officer a declaration stating the name of the person designated to oversee the leadership vote, the date on which the party leadership campaign is to begin, the final date for entering the race, the date of the leadership vote and the maximum amount of authorized expenses per candidate.

“499.2. The leader or interim leader of the party, or the person designated in writing by the leader or interim leader, as applicable, shall communicate in writing to the Chief Electoral Officer the given name, surname and domiciliary address of every leadership candidate and the date on which the candidate entered the race.

The leader, the interim leader or the designated person shall also communicate in writing to the Chief Electoral Officer the given name, surname and domiciliary address of every financial representative of a leadership candidate and the name of the candidate on whose behalf the financial representative is acting. A document containing the written consent of each financial representative must also be filed.

For the purposes of this division, a person who has stated his or her intention to run as a leadership candidate and the person’s financial representative are presumed to have been, respectively, a candidate and the candidate’s financial representative from the time the intention was stated, even if that time was before the date on which the leadership campaign began.

“499.3. The Chief Electoral Officer shall keep a register of the leadership candidates, their financial representatives, any substitutes for those representatives, the person designated to oversee the leadership vote and the maximum amount of authorized expenses per candidate.

The Chief Electoral Officer shall make this register available to the public on the Chief Electoral Officer's website.

“§2. — *Contributions, expenses and payment of claims*

“**499.4.** Contributions may only be solicited under the responsibility of a leadership candidate's financial representative, who shall choose persons and authorize them in writing to solicit and collect contributions for the exclusive purposes of the candidate's campaign.

Any person authorized to solicit and collect contributions must, on request, produce a certificate of authorization signed by the candidate's financial representative.

“**499.5.** A leadership candidate's financial representative shall open an account in a Québec branch of a bank, trust company or financial services cooperative.

Only sums of money collected under this division for the candidate's leadership campaign and the loans contracted in accordance with the first paragraph of section 499.10 may be deposited into that account.

In no case may the financial representative or a deputy financial representative pay a leadership campaign expense of their candidate otherwise than out of that account.

“**499.6.** The official representative or a deputy official representative of the party shall, for the purposes of the party leadership campaign, use an account referred to in the third paragraph of section 439 that is held by the official representative in the name of the party.

Loans contracted under the third paragraph of section 499.10 are paid into that account.

In no case may the official representative or a deputy official representative of the party pay a leadership campaign expense otherwise than out of that account.

“**499.7.** Only an elector of the municipality may make a contribution in support of one or more leadership candidates.

Contributions must be paid to the candidate's financial representative or to a person authorized by the financial representative in accordance with section 499.4.

The total amount of an elector's contributions may not exceed \$1,000 during a given leadership campaign.

“499.8. Section 427, section 428 except paragraph 6 and sections 430, 434, 436, 438 and 440 apply, with the necessary modifications, to the contributions referred to in this division.

A leadership candidate’s financial representative who, during political activities or rallies held for the purposes of the candidate’s leadership campaign, collected amounts totalling over 3% of the total contributions collected by the representative for the purposes of that campaign shall, within 30 days after the last return the representative must file under subdivision 3 of this division, remit to the Chief Electoral Officer an amount equivalent to the portion of the amounts that exceeds that percentage. The Chief Electoral Officer shall transfer the amount to the treasurer, who shall pay it into the general fund of the municipality.

“499.9. On the seventh day after the date on which the leadership campaign begins and every seven days after that until the leadership vote, and every 30 days after the leadership vote, a leadership candidate’s financial representative must file with the Chief Electoral Officer the receipts relating to the contributions received by the financial representative.

“499.10. A leadership candidate’s financial representative may contract a loan, in accordance with section 447 and, with the necessary modifications, section 447.1, to fund the candidate’s leadership campaign expenses.

Any such loan must first be authorized in writing by the candidate concerned. The authorization must include the information listed in section 447.

The official representative of the party may contract a loan, in accordance with section 447 and, with the necessary modifications, section 447.1, to fund the leadership campaign expenses of the party.

“499.11. For the purposes of this division, leadership campaign expenses are the expenses incurred for the purposes of the campaign by

- (1) the financial representative or any deputy or substitute financial representative of a leadership candidate, on behalf of that candidate; or
- (2) the official representative, or any deputy or substitute official representative of the party, on behalf of the party.

Sections 381, 383, 385 to 387, 450 to 456, 459 to 461, 463, 464 and 466 apply, with the necessary modifications. For the purposes of those sections, a leadership candidate’s financial representative is the candidate’s official agent and the official representative of the party is the official agent of the party.

“499.12. Any person to whom an amount is due for an expense incurred under this division by a leadership candidate’s financial representative must present a claim to the financial representative within 60 days after the leadership vote.

If the financial representative has died or resigned, or is unable to act, and has not been replaced, the claim must be presented within the same time to the candidate.

Failure to present the claim within the time prescribed in the first paragraph entails prescription of the claim.

“499.13. Any person to whom an amount is due for an expense incurred under this division by the official representative of the party must present a claim to the official representative within 60 days after the leadership vote.

If the official representative has died or resigned, or is unable to act, and has not been replaced, the claim must be presented within the same time to the party leader or interim leader.

Failure to present the claim within the time prescribed in the first paragraph entails prescription of the claim.

“499.14. Subject to section 499.15, a leadership candidate’s financial representative must, within 12 months after the leadership vote, pay all claims received in accordance with the first paragraph of section 499.12, except any claim he or she contests, and all loans contracted.

“499.15. A leadership candidate’s financial representative who, because of a lack of funds in the account referred to in section 499.5, is unable to pay all claims received and loans contracted may continue to collect contributions during the 12-month period following the leadership vote for the sole purpose of paying the outstanding claims and loans.

If there remains an unpaid balance on a claim or loan at the expiry of that period, the Chief Electoral Officer may authorize the financial representative to continue collecting contributions during an additional period of 12 months for the purpose of paying that balance. That 12-month period may be renewed once, with the authorization of the Chief Electoral Officer.

Contributions collected under the first and second paragraphs are deemed to have been collected for the purposes of the leadership campaign of the candidate concerned.

Any unpaid balance on a claim or loan at the expiry of the 36-month period following the leadership vote is deemed to be a contribution for which the candidate alone is accountable. Sections 440 and 645 do not apply to such a contribution.

“§3. — *Returns*

“499.16. Within 90 days after the leadership vote, the financial representative of each leadership candidate must, whether the candidate remained in the race, withdrew, was excluded or died, file a return of the

candidate's leadership campaign income and expenses with the official representative of the party in the form prescribed by the Chief Electoral Officer.

All relevant vouchers and, if applicable, the written authorizations referred to in the second paragraph of section 499.10, and the deeds of appointment of any deputy financial representatives appointed under section 385 and any amendment to those deeds, must be filed with the return. The vouchers must be kept by the official representative of the party for a period of five years, and be filed with the Chief Electoral Officer at the latter's request.

“499.17. If a leadership candidate's financial representative has not, as of the filing date of the return referred to in section 499.16, paid all claims received and loans contracted, the financial representative must, every three months after that date and until full payment of the claims and loans or until the expiry of the applicable time limit under sections 499.14 and 499.15, file a complementary return with the official representative of the party in the form prescribed by the Chief Electoral Officer.

All relevant vouchers and, if applicable, the written authorizations referred to in the second paragraph of section 499.10 must be filed with the complementary return. The vouchers must be kept by the official representative of the party for a period of five years, and be filed with the Chief Electoral Officer at the latter's request.

On receipt of a complementary return, the official representative must forward it to the Chief Electoral Officer.

“499.18. A leadership candidate's financial representative must send to the official representative of the party, along with the return required under section 499.16 or the last complementary return required under section 499.17, any sum of money remaining after the payment of all claims and loans.

The official representative of the party must deposit that sum in an account referred to in section 439 that is held by the official representative of the party in the party's name.

“499.19. Within 120 days after the leadership vote, the official representative of the party must file a return of the leadership campaign expenses of the party with the Chief Electoral Officer in the form prescribed by the Chief Electoral Officer.

The official representative shall file with the return all the returns received from the financial representatives of leadership candidates under section 499.16.

All relevant vouchers relating to the return and, if applicable, the deeds of appointment of any deputy official representatives appointed under section 385 and any amendment to those deeds must be kept by the official representative of the party for a period of five years, and be filed with the Chief Electoral Officer at the latter's request.

“499.20. If an error is found in a return filed under this division, the financial representative or the official representative concerned may correct the error at any time within the period prescribed for filing the return.

After the date prescribed for filing the return, the financial representative or the official representative concerned must obtain leave from the Chief Electoral Officer to correct the error on establishing that it was made through inadvertence.

“499.21. If a leadership candidate or the party leader or interim leader shows to the Chief Electoral Officer that the absence, death, illness or misconduct of the candidate’s financial representative or the official representative of the party or any other reasonable cause has prevented the preparation and filing of a return required under this division, the Chief Electoral Officer may grant an extension of not more than 30 days for the preparation and filing of the return.”

43. The Act is amended by inserting the following section after section 595:

“595.0.1. Every financial representative or deputy financial representative of a party leadership candidate is guilty of an offence who

(1) files a return, statement, invoice, receipt or other voucher that is incomplete or contains a false indication or false information; or

(2) pays a claim otherwise than as permitted by sections 499.14 and 499.15.”

44. Section 595.1 of the Act is replaced by the following section:

“595.1. Every candidate, party leader or interim leader who allows an election expense or party leadership campaign expense to be incurred or paid for otherwise than as permitted by Divisions V and VI.1 of Chapter XIII of Title I is guilty of an offence.”

45. Section 599 of the Act is amended by inserting the following paragraphs after paragraph 2:

“(3) every party leadership candidate who allows contributions to be solicited or collected, expenses to be incurred or loans to be contracted for the purposes of the candidate’s leadership campaign without a written authorization from the candidate’s financial representative;

“(4) every person who solicits or collects contributions, incurs expenses or contracts a loan for a party leadership candidate without a written authorization from the candidate’s financial representative.”

46. Section 610 of the Act is amended

(1) by inserting “, and every financial representative of a party leadership candidate or person authorized by the financial representative to solicit or collect contributions,” after “collect contributions” in paragraph 1;

(2) by adding “or 499.7” at the end of subparagraph *d* of paragraph 1.

47. The Act is amended by inserting the following section after section 625:

“625.1. Every person is guilty of an offence who contravenes

(1) any of sections 499.1, 499.2 and 499.4, the second paragraph of section 499.7, section 499.10, either of sections 434 and 436 referred to in section 499.8 or any of sections 381, 387, 460, 461, 464 and 466 referred to in section 499.11; or

(2) any of sections 499.5, 499.6, 427 except the third paragraph, 428 except paragraph 6 and 440 referred to in section 499.8, or either of the first paragraph of section 455 and section 459 referred to in section 499.11.”

48. Section 626 of the Act is replaced by the following section:

“626. Every official representative, official agent or financial representative of a leadership candidate, including one who has ceased prematurely to exercise such functions, who fails to file a report or return required under section 420, 479, 484, 485, 487, 492, 496, 499.16, 499.17 or 499.19 or the documents required to be filed with such a report or return within the time prescribed in those sections, or who fails to file the receipts required under section 499.9 within the time prescribed in that section, is guilty of an offence.”

49. Section 628 of the Act is amended

(1) by inserting “, official representative of a party or financial representative of a party leadership candidate” after “official agent”;

(2) by inserting “or party leadership campaign expenses” after “election expenses”.

50. Section 636.3 of the Act is amended by inserting “or paragraph 2 of section 625.1” after “622”.

51. Section 640 of the Act is amended by replacing “in any of sections 594 to 598” by “in section 594, paragraph 1 of section 596 or section 598”.

52. The Act is amended by adding the following section after section 640:

“640.0.1. Every person who is guilty of an offence described in any of sections 595 to 595.1, paragraph 2 of section 596 or section 597 is liable to a fine of not less than \$5,000 nor more than \$20,000.”

53. Section 641 of the Act is amended by inserting “and paragraph 1 of section 625.1” after “625”.

54. Section 641.1 of the Act is amended by replacing “and 636.3” in the first paragraph by “, paragraph 2 of section 625.1 and section 636.3”.

55. Section 659 of the Act is amended by replacing “or independent candidate and not required to appear in the financial report of the party or candidate” in the second paragraph by “, an authorized independent candidate or a leadership candidate of an authorized party and not required to appear in a financial report, return of leadership campaign income and expenses or complementary return, as applicable.”.

ACT RESPECTING SCHOOL ELECTIONS

56. Section 206.3 of the Act respecting school elections (R.S.Q., chapter E-2.3) is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) receive, examine and, if necessary, audit the reports and returns filed with the Chief Electoral Officer.”

57. Section 221.1 of the Act is amended by replacing “219.1 to” by “219.1 and”.

58. The Act is amended by adding the following section after section 221.1:

“**221.1.0.1.** Every person who commits an offence under section 219.2 is liable to a fine of not less than \$5,000 nor more than \$20,000.”

TAXATION ACT

59. Section 776 of the Taxation Act (R.S.Q., chapter I-3) is amended

(1) by inserting “or to the financial representative of a party leadership candidate” after “independent candidate” in subparagraph *a* of the first paragraph;

(2) by replacing “or independent candidate” in subparagraph *b* of the first paragraph by “, independent candidate or party leadership candidate”.

FINAL PROVISION

60. This Act comes into force on 9 December 2011.

TABLE OF AMENDMENTS TO PUBLIC ACTS IN 2011

This table contains the amendments made in 2011 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
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1—REVISED STATUTES OF QUÉBEC

c. A-2.01	Act respecting equal access to employment in public bodies 2, 2011, c. 16, s. 174
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c. D-9.2	Act respecting the distribution of financial products and services 115 , 2011, c. 26, s. 20 115.1 , 2011, c. 26, s. 20 115.2 , 2011, c. 26, s. 20 115.3 , 2011, c. 26, s. 20 115.4 , 2011, c. 26, s. 20 115.5 , 2011, c. 26, s. 20 115.6 , 2011, c. 26, s. 20 115.7 , 2011, c. 26, s. 20 115.8 , 2011, c. 26, s. 20 115.9 , 2011, c. 26, s. 20 115.10 , 2011, c. 26, s. 20 146.1 , 2011, c. 26, s. 21 230 , Ab. 2011, c. 26, s. 22 288 , 2011, c. 26, s. 23 289 , 2011, c. 26, s. 24 290 , 2011, c. 26, s. 25 290.1 , 2011, c. 26, s. 25 290.2 , 2011, c. 26, s. 25 290.3 , 2011, c. 26, s. 25 293 , 2011, c. 26, s. 26 294 , 2011, c. 26, s. 27 297 , 2011, c. 26, s. 28 299 , 2011, c. 26, s. 29 305 , 2011, c. 26, s. 30 312 , 2011, c. 26, s. 31 379 , 2011, c. 26, s. 32 403 , Ab. 2011, c. 26, s. 33 404 , Ab. 2011, c. 26, s. 33 405 , Ab. 2011, c. 26, s. 33 406 , Ab. 2011, c. 26, s. 33 407 , Ab. 2011, c. 26, s. 33
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c. T-11.01	Marine Products Processing Act 42 , 2011, c. 10, s. 98
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c. V-5.01	<p>Auditor General Act</p> <p>67, 2011, c. 19, s. 40</p>
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1996, c. 45	Act to establish a disaster assistance fund for certain areas affected by the torrential rains of 19 and 20 July 1996 3 , 2011, c. 18, s. 298 4 , 2011, c. 18, s. 299 5 , 2011, c. 18, s. 300 6 , Ab. 2011, c. 18, s. 301 7 , Ab. 2011, c. 18, s. 301 8 , Ab. 2011, c. 18, s. 301 9 , Ab. 2011, c. 18, s. 301 10 , Ab. 2011, c. 18, s. 301 11 , Ab. 2011, c. 18, s. 301 14 , 2011, c. 18, s. 302 Ab. , 2011, c. 16, Sched. I, s. 13
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2005, c. 50	Act to again amend various legislative provisions concerning municipal affairs 133 , 2011, c. 33, s. 27
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2009, c. 29	Act to amend various legislative provisions concerning specialized medical centres and medical imaging laboratories 34 , 2011, c. 27, s. 30
2009, c. 31	Act respecting the boundaries of the waters in the domain of the State and the protection of wetlands along part of the Richelieu River 28 , 2011, c. 18, s. 308
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2011, c. 16	Act to abolish the Ministère des Services gouvernementaux and to implement the Government's 2010-2014 Action Plan to Reduce and Control Expenditures by abolishing or restructuring certain bodies and certain funds 55 , 2011, c. 18, s. 310 57 , 2011, c. 18, s. 311 2 (Sched. I) , 2011, c. 18, s. 312 3 (Sched. I) , 2011, c. 18, s. 313 4 (Sched. I) , 2011, c. 18, s. 314 5 (Sched. I) , Ab. 2011, c. 18, s. 315 6 (Sched. I) , Ab. 2011, c. 18, s. 315 7 (Sched. I) , Ab. 2011, c. 18, s. 315 8 (Sched. I) , Ab. 2011, c. 18, s. 315 9 (Sched. I) , Ab. 2011, c. 18, s. 315 10 (Sched. I) , Ab. 2011, c. 18, s. 315 11 (Sched. I) , Ab. 2011, c. 18, s. 315

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2011, c. 18	Act respecting mainly the implementation of certain provisions of the Budget Speech of 17 March 2011 and the enactment of the Act to establish the Northern Plan Fund 7 , 2011, c. 34, s. 169 8 , 2011, c. 34, s. 169 9 , 2011, c. 34, s. 169

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**TABLE OF GENERAL AMENDMENTS
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Title	Reference
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An Act to abolish the Ministère des Services gouvernementaux and to implement the Government's 2010-2014 Action Plan to Reduce and Control Expenditures by abolishing or restructuring certain bodies and certain funds	2011, c. 16, ss. 132, 154, 244, 18 (Sched. I), 70 (Sched. II) (Bill 130)
An Act to amend the Environment Quality Act in order to reinforce compliance	2011, c. 20, s. 60 (Bill 89)
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2011, chapter 17	chapter L-6.1
2011, chapter 18, Schedule I	chapter F-3.2.1.1.1
2011, chapter 19	chapter G-1.03
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**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
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Reference	Title Date of coming into force
1964	An Act respecting the Revised Statutes, 1964 1965-09-09
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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
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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
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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
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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)

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1971, c. 48	An Act respecting health services and social services 1972-06-01 ss. 1-148, 150-168
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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>)
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1973, c. 54	Hearing-aid Acousticians Act 1974-10-21 s. 17
1973, c. 55	Podiatry Act 1974-10-21 s. 19
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1974, c. 6	Official Language Act 1976-01-01 ss. 78-99 1976-01-28 s. 34 1976-09-01 ss. 26-29, 39
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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.)
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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
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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. a, b)
1979, c. 17	An Act to amend the Adoption Act 1980-10-08 ss. 3 (s. 37.3), 4 (s. 41 (1 st par., subpar. f)) 1981-04-15 s. 3 (s. 37.2)
1979, c. 25	An Act respecting the legislation provided for in the Northeastern Québec Agreement and amending other legislation 1981-09-10 ss. 105 (s. 31 <i>i</i> (2 nd par.)), 111-114, 116-119, 122-128, 131-139, 142, 145 (ss. 763-765, 790, 792) 1985-07-01 s. 145 (ss. 766-779, 782-789, 791, 793, 794)
1979, c. 27	An Act to amend the Maritime Fisheries Credit Act 1980-03-13 ss. 1-4
1979, c. 31	An Act to amend the Companies Act and other legislation 1980-09-17 ss. 11, 12, 28, 29, 33 1980-12-17 s. 48 1980-12-30 ss. 19 (s. 31.1), 20 (s. 32 (part)), 30 (s. 132.1), 31 (s. 133 (part)), 35, 36, 37 (par. a), 38, 39, 45-47

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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. a and b)) 1982-07-02 s. 5 1982-08-12 s. 3 (par. c)
1981, c. 6	An Act respecting the Société du Palais des congrès de Montréal 1981-07-16 ss. 1-31

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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, 156-168, 169 (3 rd par.), 174 (par. 5), 180, 184 (1 st par. (subpar. 4)), 185 (reference to subpar. 4 of s. 184), 187 (1 st par.), 188, 222 (1 st , 3 rd par.), 230, 261, 262 (1 st par.), 263, 264, 266 (the words "or the proceeds of the

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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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1989, c. 38	Supplemental Pension Plans Act 1990-09-01 ss. 89, 107-110, 244 (1 st par. (subpar. 7)), 264 (1 st par. (subpar. 3))
1989, c. 47	An Act to amend the Automobile Insurance Act 1990-01-01 ss. 1-10, 11 (except for the words “and the amount of his indemnity” in the 2 nd par. of s. 179.3), 12-15
1989, c. 48	An Act respecting market intermediaries 1989-07-12 ss. 30, 39, 115-135, 184-203, 210-212, 215-221, 254-256, 259-262 1989-09-20 s. 204 1989-10-01 ss. 91-114 1989-11-01 ss. 58-90, 136-160 1991-05-01 ss. 1 (def. of “market intermediary in insurance business”, “market intermediary in damage insurance” and “market intermediary in insurance of persons”), 2 (1 st par.), 14 (1 st par.) 1991-09-01 ss. 1 (definitions not in force), 2 (2 nd par.), 3-13, 14 (2 nd , 3 rd , 4 th par.), 15-25, 27, 28, 29 (except second sentence of 1 st par.), 31-38, 40-48, 161-183, 205-209, 213, 214, 222-253, 257, 258
1989, c. 51	An Act to amend the Charter of human rights and freedoms concerning the commission and establishing the Tribunal des droits de la personne 1990-06-27 ss. 14, 15 1990-09-01 ss. 16 (ss. 100-102), 22 1990-12-10 ss. 1-13, 16 (ss. 103-133), 17-21
1989, c. 52	An Act respecting municipal courts and amending various legislation 1991-04-01 ss. 1-66, 68-205, 207-218, Schedule I (par. 1-59, 62-130)
1989, c. 54	An Act respecting the Public Curator and amending the Civil Code and other legislative provisions 1990-04-15 ss. 1-154, 156-207
1989, c. 55	An Act to amend the Civil Code of Québec and other legislation in order to favour economic equality between spouses 1989-07-01 ss. 1-47
1989, c. 57	An Act to amend the Bailiffs Act 1989-09-13 ss. 1-22, 24-35, 38 1990-02-14 ss. 23, 36, 37
1989, c. 66	An Act to amend the Act respecting electrical installations 1990-08-02 s. 12
1989, c. 114	An Act to amend the Act to incorporate the Roberval and Saguenay Railway Company 1989-12-13 ss. 1-4
1990, c. 4	An Act to amend various legislative provisions respecting the implementation of the Code of Penal Procedure 1990-10-01 ss. 1-292, 294-590, 592-743, 746-1126, 1128-1258 1993-11-01 ss. 744, 745, 1127
1990, c. 5	An Act to amend various legislation for the purposes of partition and assignment between spouses of benefits accrued under a pension plan 1990-09-01 ss. 1-53

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1990, c. 13	An Act respecting the marketing of agricultural, food and fish products and amending various legislation 1990-09-12 ss. 1-229
1990, c. 29	An Act respecting adoption and amending the Civil Code of Québec, the Code of Civil Procedure and the Youth Protection Act 1990-09-24 ss. 1-16
1990, c. 32	An Act to amend various legislative provisions respecting the pension plans of the public and parapublic sectors 1990-09-01 s. 46 (par. 2)
1990, c. 38	An Act to amend the Act respecting the Ministère des Transports 1991-04-01 ss. 1-3
1990, c. 41	An Act respecting the Conseil métropolitain de transport en commun and amending various legislation 1994-07-20 ss. 72, 82, 86-97, 99
1990, c. 54	An Act to amend the Act respecting the Barreau du Québec 1991-09-30 ss. 2, 78, 81 1994-01-06 s. 43
1990, c. 60	An Act to amend the Retail Sales Tax Act and other fiscal legislation 1991-01-01 ss. 1-63
1990, c. 64	An Act respecting the Ministère des Forêts 1991-01-30 ss. 1-43
1990, c. 71	An Act to repeal the Act respecting the Agence québécoise de valorisation industrielle de la recherche 1991-04-01 ss. 1-6
1990, c. 75	An Act to amend the Pharmacy Act 1998-07-01 ss. 1-10
1990, c. 77	An Act to amend the Securities Act 1991-03-15 ss. 1, 2, 5-10, 12-28, 31-58 1991-08-01 ss. 4, 29 1992-04-15 s. 30
1990, c. 78	An Act to amend the Education Act and the Act respecting private education 1997-08-13 s. 18
1990, c. 80	An Act to amend the Agricultural Products, Marine Products and Food Act 1992-01-01 s. 5 (par. 2, subpar. <i>m</i> and <i>n</i>)
1990, c. 81	An Act to amend the Act respecting the Société québécoise d'initiatives agro-alimentaires 1991-03-15 ss. 1-3
1990, c. 82	An Act to amend the Act respecting transportation by taxi 1991-05-01 ss. 2 (par. 2), 6, 7, 12 (par. 4), 13

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1990, c. 83	An Act to amend the Highway Safety Code and other legislative provisions 1991-02-01 ss. 2 (par. 1, 2, 4-7), 15-17, 20-23, 25, 48, 49, 62, 67, 92, 94, 96-111, 113-128, 130-138, 141-147, 149, 150, 158, 161, 163, 164, 167-171, 172 (ss. 473, 473.1), 173-186, 188, 189, 191-195, 203, 205, 207, 211, 212, 218, 224, 232, 235, 238, 240, 254 1991-11-13 ss. 209, 213 1991-11-14 ss. 3-6, 8-11, 13, 14, 18, 19, 24, 26-29, 31-34, 36, 37 (par. 2), 43 (par. 1), 44-47, 51 (par. 1), 52, 53 (par. 1, 3), 54, 56, 60, 61, 69, 70, 75-79, 81-85, 87-91, 93, 95, 214 (par. 1), 216 (s. 553 (1 st par.)), 217 (par. 1), 220 (par. 1), 226 (par. 1-11), 227 (par. 1, 2, 4, 6, 9), 227 (par. 3 concerning par. 6 and 6.4 of s. 619), 228, 231, 242 (par. 1), 244-250, 261, 262 1999-08-01 s. 241 (as regards s. 645.3 of the Highway Safety Code (R.S.Q., chapter C-24.2)) 2000-01-27 s. 140 (par. 1, 3)
1990, c. 86	An Act to amend the Act respecting insurance and other legislation 1991-03-15 ss. 1-5, 6 (par. 2), 7, 12, 14 (ss. 93.154-93.154.3), 16 (ss. 93.238-93.238.3), 20, 22-35, 38, 39 (ss. 285.1-285.3, 285.5-285.11, 285.17-285.26), 45-56, 61, 63, 64 1991-07-01 ss. 6 (par. 1), 8-11, 13, 14 (s. 93.154.4), 15, 16 (s. 93.238.4), 17-19, 21, 36, 37, 39 (ss. 285.4, 285.12-285.16), 40-44, 57-60, 62
1990, c. 88	An Act to again amend the Financial Administration Act 1991-01-16 s. 2 1991-04-24 s. 1
1990, c. 91	An Act to amend the Charter of the city of Québec 1990-10-01 s. 12
1990, c. 98	An Act respecting The Laurentian Mutual Management Corporation and The Laurentian Life Insurance Company Inc. 1991-01-01 ss. 1-31
1991, c. 13	An Act to amend the Act respecting the Québec Pension Plan and other legislation 1991-10-25 ss. 1-7
1991, c. 15	An Act to amend the Fuel Tax Act 1991-09-01 ss. 1 (par. 3, 4, 6 to the extent that s. 23 of the Fuel Tax Act (R.S.Q., chapter T-1), as enacted by s. 10, applies to an importer, 7, 8 to the extent that the abovementioned s. 23, as enacted by s. 10, applies to a refiner, 9 to the extent that par. 10 uses the word "vehicle", and par. 10 except, with respect to par. 10, to the extent that the abovementioned s. 23, as enacted by s. 10, applies to a motor vehicle), 8 (par. 1, 2, 4), 10 to the extent that it enacts ss. 23, 23.1, 25, 28 excluding the words "or to a wholesale dealer who does not hold a collection officer's permit required by section 27", 30 excluding: in that part preceding subparagraph 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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1991, c. 15	An Act to amend the Fuel Tax Act – <i>Cont'd</i> 1992-04-01 ss. 1 (except par. 3, 4 and 6-10, to the extent that they were put into force by O.C. 1205-91), 2-7, 8 (par. 3), 9, 10 (except ss. 23, 23.1, 25, 28, 30 and 31.1-31.5 of R.S.Q., chapter T-1 that it enacts, to the extent that they were put into force by O.C. 1205-91), 11-19, 20 (except s. 43.2 of R.S.Q., chapter T-1 that it enacts), 21-34
1991, c. 16	An Act to amend the Tobacco Tax Act 1991-10-09 ss. 1, where it replaces or enacts the definitions of the words: “manufacturer”, “package” and “tobacco”, but to the extent that s. 13.1 of the Tobacco Tax Act (R.S.Q., chapter I-2), as amended by s. 7, uses the words “package” and “tobacco”; “retail vendor” to the extent that s. 13.1 of the Tobacco Tax Act (R.S.Q., chapter I-2), as amended by s. 7, and s. 17.10 of the Tobacco Tax Act (R.S.Q., chapter I-2), as enacted by s. 21, apply to a retail vendor; “retail sale” to the extent that s. 13.1 of the Tobacco Tax Act (R.S.Q., chapter I-2), as amended by s. 7, applies to a retail sale, 7, 14 to the extent that it enacts that part preceding par. <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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1991, c. 72	An Act to amend the Act respecting the Ministère des Approvisionnements et Services and other legislation 1992-04-01 ss. 4 (par. 2 to the extent that it concerns the mail and messenger services fund) (par. 3 relating to the supplies and services fund to the extent that it concerns goods supplied by the General Purchasing Director), 15 1992-04-01 ss. 4 (par. 1, 3 with respect to the provisions not affected by O.C. 305-92), 16 1993-08-18 ss. 1 (ss. 7.2-7.5), 18
1991, c. 73	An Act to amend the Financial Administration Act and other legislation 1993-08-18 ss. 1-13
1991, c. 74	An Act to amend the Building Act and other legislation 1995-09-01 ss. 68 (par. 5) (in any respect other than the qualification of contractors and owner-builders), 70 (par. 2) (in any respect other than the qualification of contractors and owner-builders) 1997-01-15 ss. 72 (par. 2), 73 (par. 2) 2000-11-07 ss. 2 (in all respects other than the qualification of contractors and owner-builders), 3, 5, 6, 8, 9 (to the extent that it enacts section 11.1 of the Building Act (R.S.Q., chapter B-1.1) in all respects other than the qualification of contractors and owner-builders), 10-12, 14, 15, 52-55, 56 (to the extent that it enacts sections 128.1, 128.4 (with regard to the revocation of the recognition of a person referred to in section 16 of the Act), 128.5 and 128.6 of the Building Act), 60, 61, 93 (par. 1, 2), 97, 98, 100 (in all respects other than the qualification of contractors and owner-builders), 116 (to the extent that it replaces section 282 of the Building Act with regard to buildings and facilities intended for public use to which Chapter I of the Building Code approved by Order in Council 953-2000 dated 26 July 2000 applies and to the extent that it replaces section 283 of the Building Act in all respects) and section 169 to the extent that it refers to sections 20, 26, 27, 33, 34, 113, 114, 116, 119, 123-128, 132-134, 139 of the Building Act 2002-10-01 ss. 16, 17, 20-23, 24 (to the extent that it refers to ss. 37-37.4, 38.1 and 39 of the Building Act (R.S.Q., chapter B-1.1)), 50, 51, 56 (to the extent that it enacts ss. 128.3, 128.4 (with regard to the revocation of the recognition of a person referred to in s. 35) of the Building Act) 2003-01-01 s. 13 (with regard to electrical installations to which Chapter V of the Construction Code approved by Order in Council 961-2002 dated 21 August 2002 applies) 2004-10-21 s. 116 (to the extent that it replaces s. 282 of the Building Act (R.S.Q., chapter B-1.1) with regard to mechanical lifts and with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies) 2005-02-17 s. 24 (to the extent that it refers to s. 38 of the Building Act (R.S.Q., chapter B-1.1)) 2006-01-01 s. 116 (to the extent that it replaces s. 282 of the Building Act (R.S.Q., chapter B-1.1) with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies) 2006-06-21 s. 116 (with regard to public baths)
1991, c. 80	An Act to amend the Environment Quality Act 1993-06-09 ss. 1 (par. 4), 6 (s. 70.19) 1997-12-01 ss. 1 (par. 1, 2, 3), 2-5, 6 (with respect to ss. 70.1-70.18 of R.S.Q., chapter Q-2), 7-16
1991, c. 82	An Act to amend the charter of the city of Montréal 1993-01-11 ss. 6, 11-26, 29-32

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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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1992, c. 32	An Act respecting the Société de financement agricole and amending other legislative provisions 1993-06-17 ss. 1-52
1992, c. 44	An Act respecting the Société québécoise de développement de la main-d'œuvre 1992-09-01 ss. 1-15, 47-54, 67-69, 71 (par. 2), 73 (par. 2), 74, 81, 95, 96 1993-03-24 ss. 21, 23, 30, 39, 77, 78 (1 st par.), 84-91, 94 1993-04-01 ss. 16-20, 22, 24-29, 31-38, 40-46, 55-66, 70, 71 (par. 1), 72, 73 (par. 1), 75, 76, 78 (2 nd par.), 79, 80, 82, 83, 92, 93
1992, c. 50	An Act to amend the Financial Administration Act and the Act respecting the Ministère des Approvisionnements et Services 1993-08-18 ss. 1-3
1992, c. 56	An Act to amend the Environment Quality Act 1993-02-15 s. 14
1992, c. 57	An Act respecting the implementation of the reform of the Civil Code 1994-01-01 ss. 1-716, 719
1992, c. 61	An Act respecting the implementation of certain provisions of the Code of Penal Procedure and amending various legislative provisions 1993-11-01 ss. 1-8, 10-25, 27-34, 36-40, 43, 44, 47-49, 51-54, 56, 58, 60-64, 67, 71, 75-88, 91, 93-99, 101-128, 131-168, 171-174, 178-193, 195-197, 200, 201, 204, 205, 207-210, 213, 216, 218-234, 237, 239-245, 248, 250-253, 255-260, 262, 264, 266, 267, 269-273, 276, 277, 279, 280, 282, 283, 285-293, 295-301, 303, 304, 309-316, 319, 320, 322-325, 328-330, 332, 334-344, 346-348, 350, 351, 353-376, 378, 380-382, 384-387, 389-392, 396, 397, 399, 400, 402-404, 407-412, 414-416, 418-422, 424-426, 428-439, 443-446, 449-456, 458-467, 471-474, 476-479, 483-490, 492, 496-498, 500-506, 508-510, 514-516, 518, 520-525, 527, 528, 530-533, 535-538, 540, 542-544, 546-550, 552, 553, 555-560, 562, 565, 566, 568-570, 572-582, 584, 586, 587, 589, 591, 593-597, 600-608, 610-620, 622-624, 626-639, 641-645, 647-656, 658, 662-678, 680-690, 692-699, 701-704
1992, c. 63	An Act to amend the Code of Civil Procedure with respect to the recovery of small claims 1993-11-01 ss. 1-20
1992, c. 64	An Act respecting the Conseil des aînés 1993-10-27 ss. 1-24
1992, c. 66	An Act respecting the Conseil des arts et des lettres du Québec 1993-07-07 ss. 1-50
1993, c. 1	An Act to amend the Code of Civil Procedure regarding family mediation 1997-05-01 s. 4 (to the extent that that section enacts the first sentence of a. 827.2 of the Code of Civil Procedure)
1993, c. 3	An Act to amend the Act respecting land use planning and development and other legislative provisions 1997-04-16 s. 31 (par. 3)
1993, c. 12	An Act to amend the Act respecting transportation by taxi 1996-01-01 ss. 2, 4, 24 (ss. 90.6, 91.1), 27

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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	An Act respecting the Régie de l'énergie – <i>Cont'd</i> 1998-03-18 ss. 31 (1 st par. (subpar. 2, 5)), 32 (par. 3), 114 (par. 4) [as they do not apply to natural gas] 1998-05-02 ss. 121, 123, 125, 133, 1 st par. of s. 16 of R.S.Q., chapter S-41, as enacted by s. 134, 136, 145, 164 and, as they do not apply to natural gas, subpar. 1 of 1 st par. of s. 25, subpar. 1 of 1 st par. of s. 31, par. 1 and 4 of s. 32, 48-51, 53, 54 and, as it does not apply to natural gas and petroleum products, subpar. 1 of 2 nd par. of s. 116 1998-08-11 s. 114 (par. 7) and, as it does not apply to natural gas, s. 114 (par. 6) 1998-11-01 ss. 31 (1 st par. (subpar. 3)), 72, 76, 119, 120, 124 and, as they apply to steam, ss. 55-58 and, as they do not apply to natural gas, ss. 32 (par. 2), 73, 74, 80, 114 (par. 1-3, 5) and, as they do not apply to natural gas and petroleum products, s. 116 (1 st par., 2 nd par. (subpar. 2))
1996, c. 68	An Act to amend the Civil Code of Québec and the Code of Civil Procedure as regards the determination of child support payments 1997-05-01 ss. 1-4
1996, c. 69	An Act to amend the Savings and Credit Unions Act 1997-02-15* ss. 1-3, 7-13, 14 (par. 1), 15, 16 (par. 1), 17 (par. 1, 3), 18, 19, 20 (par. 1), 21-165, 167-182, 184 (*Subject to the following provisions which come into force 1997-02-15: Provisions relating to the structure of credit unions and federations 1. The new provisions relating to the structure of credit unions and federations whose fiscal period ended before 1 February 1997, and that therefore have eight months in which to hold their annual meeting, apply thereto from the time at which their respective annual meeting is held. Pending the annual meeting, such credit unions and federations may hold a special meeting for the purpose of determining the interest that is payable on permanent shares following the allocation of the annual surplus earnings. In such case, the new provisions relating to structure apply thereto only from the time at which the annual meeting is held. Credit unions and federations that do not take advantage of that extended time period may postpone until a later special meeting, held before 1 October 1997, the election of the members of their board of directors and board of audit and ethics, in which case the new provisions relating to structure will apply thereto only from the time at which that meeting is held. 2. In the case of credit unions and federations whose fiscal period ends between 1 February 1997 and 31 May 1997 and that must therefore hold their annual meeting before 1 October 1997, the same provisions will apply from the time at which their respective annual meeting are held. 3. In the case of credit unions and federations whose fiscal period ends between 1 June 1997 and 31 August 1997 and that therefore are not obliged to hold their annual meeting before 1 October 1997, the same provisions will apply, from the latter date, except where such credit unions or federations hold a special meeting before that time, in which case those same provisions apply thereto from the time at which that meeting is held. 4. Notwithstanding the foregoing, where, on 15 February 1997, credit unions are involved in a process of amalgamation, the new provisions relating to structure will apply thereto from the time at which the amalgamation becomes effective, if the amalgamation agreement complies with those provisions.

COMING INTO FORCE DETERMINED

Reference	Title	Date of coming into force
1996, c. 69	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>

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1997, c. 8	An Act to amend the Election Act and other legislative provisions as regards the permanent list of electors 1998-10-21 ss. 10 (par. 4), 11 (par. 1, the words “and a list of the addresses for which no electors’ names are entered”), 13 (where it enacts s. 198.1 of the Election Act (R.S.Q., chapter E-3.3)) 1999-09-22 ss. 5, 8 (except for the words “as such information appears in the register kept under section 54 of the Public Curator Act (chapter C-81)” in section 40.7.1 enacted by section 8)
1997, c. 16	An Act respecting the Saguenay—St. Lawrence Marine Park 1998-06-12 ss. 1-26
1997, c. 20	An Act to amend the Act to foster the development of manpower training and other legislative provisions 1998-04-01 s. 8 (s. 23.1 of R.S.Q., chapter D-7.1) 1998-02-04 ss. 13, 15 1998-04-01 s. 16
1997, c. 23	An Act to amend the Act respecting the Conseil consultatif du travail et de la main-d’œuvre 1997-11-26 ss. 1, 2
1997, c. 24	An Act to amend the Charter of the French language 1997-09-01 ss. 1, 2, 7-21, 23-26 1998-01-01 ss. 3-6, 22
1997, c. 27	An Act to establish the Commission des lésions professionnelles and amending various legislative provisions 1997-10-29 ss. 24 (enacting ss. 429.1, 429.5 (1 st par.), 429.12 of R.S.Q., chapter A-3.001), 30 (enacting s. 590 of R.S.Q., chapter A-3.001) [for the sole purpose of declaring the Minister of Labour responsible for the provisions of the latter Act concerning the Commission des lésions professionnelles], 62 1998-04-01 ss. 1-23, 24 (ss. 367-429, 429.2-429.4, 429.5 (2 nd par.), 429.6-429.11, 429.13-429.59), 25-29, 31-61, 63-68
1997, c. 29	An Act respecting the Centre de recherche industrielle du Québec 1997-06-30 ss. 1-42
1997, c. 37	An Act to amend the Act respecting safety in sports 2002-04-01 s. 2 (ss. 46.17, 46.18 of the Act respecting safety in sports (R.S.Q., chapter S-3.1))
1997, c. 39	An Act respecting certain flat glass setting or installation work 1997-07-09 ss. 1-3
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice 1997-09-24 ss. 845 (2 nd par.), 848-850 (as regards persons governed by s. 853), 853 (except the words “Until 1 December 1997”) 1997-09-24 s. 14 (1 st par.) [for the sole purposes of the preceding sections] 1997-10-29 s. 866 (s. 58.1 of the Act to establish the Commission des lésions professionnelles and amending various legislative provisions (1997, chapter 27))

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice – <i>Cont'd</i> 1998-04-01 ss. 1-10, 14-105, 111 (par. 1), 121 (par. 1), 124-184, 186-211, 216-337, 340-360, 362, 364-404, 410-565, 567 (par. 3), 568, 576 (par. 1), 577 (par. 1, 3, 4), 578-759, 761-824, 826-832, 833 (except the provisions of the second paragraph respecting proceedings already before the Commission municipale du Québec, in matters of real estate or business tax exemptions), 835-844, 845 (1 st par.), 846, 847, 848-850 (as regards the persons governed by s. 841), 851, 852, 855-864 1998-04-01 ss. 11, 12, 13, 865, 867, 876 (par. 4)
1997, c. 44	An Act respecting the Commission de développement de la métropole 1997-06-20 s. 103
1997, c. 47	An Act to amend the Education Act, the Act respecting school elections and other legislative provisions 1997-08-13 ss. 2, 3, 16, 17, 25, 29-50, 52, 54-59, 61-63, 67-71 1998-07-01 ss. 1, 4-15, 18-24, 26, 27, 28 (subject to s. 68), 51, 53, 60, 64-66
1997, c. 49	An Act to amend the Act respecting the Société de l'assurance automobile du Québec and other legislative provisions 1998-07-02 ss. 4-7, 9
1997, c. 50	An Act to amend various legislative provisions of the pension plans in the public and parapublic sectors 1997-03-22 ss. 52, 53 (effective date)
1997, c. 53	An Act to amend various legislative provisions concerning municipal affairs 1998-07-01 ss. 7 (par. 3), 18 (par. 3), 24 (par. 2), 29 (par. 2), 33 (par. 2), 36 (par. 3), 42 (par. 2), 47 (par. 2), 52 (par. 4)
1997, c. 54	An Act to amend the Act respecting lotteries, publicity contests and amusement machines 1997-09-24 ss. 1-9
1997, c. 55	An Act respecting the Agence de l'efficacité énergétique 1997-10-22 ss. 1-11, 14, 15, 35 1997-12-03 ss. 12, 13, 16-31, 34
1997, c. 58	An Act respecting the Ministère de la Famille et de l'Enfance and amending the Act respecting child day care 1997-07-02 ss. 1-19, 21 (par. 4), 24 (par. 3), 25-41, 44, 52, 59 (par. 4), 68, 98, 106 (par. 1), 121, 133, 134, 135 (par. 3), 136 (par. 3), 142-155
1997, c. 63	An Act respecting the Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail 1997-09-10 ss. 16, 17 (1 st par. (the part preceding subpar. 1, subpar. 8)), 21-29, 31, 32 1997-12-17 ss. 37, 38 (the part preceding par. 1, par. 2, 5), 40-46 1997-12-17 ss. 58-68, 107 (par. 4), 110, 119 (the part preceding par. 1, par. 2), 135, 145, 147 1998-01-01 ss. 17 (1 st par. (subpar. 1-7)), 18-20, 30, 33-36, 38 (par. 1, 3, 4, 6, 7), 39, 120-123, 136, 137 1998-04-01 ss. 17 (2 nd par.), 69-96, 97 (par. 2, 3), 98-105, 107 (par. 1, 2), 108, 111-118, 119 (par. 1), 125, 127, 129-134, 138 (par. 4), 140-143, 146

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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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2002, c. 45	<p>An Act respecting the Autorité des marchés financiers – <i>Cont'd</i></p> <p>540, 542, 543, 544 (to the extent that it enacts s. 34 of the Winding-up Act (R.S.Q., chapter L-4)), 545-547, 549-551, 554-558, 559 (par. 2), 560-562, 564-566, 568, 569 (par. 2), 570-581, 583-588, 589 (par. 2), 590 (par. 2), 591 (par. 1), 594-596, 598, 599, 601-604, 610, 611, 613, 614 (to the extent that it enacts s. 7 of the National Benefit Societies Act (R.S.Q., chapter S-31)), 615, 616 (to the extent that it enacts s. 4 of the Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32)), 617-619, 620 (to the extent that it enacts s. 30 of the Professional Syndicates Act (R.S.Q., chapter S-40)), 621, 622, 624 (par. 3), 629, 631, 638, 639, 642-652, 654-685, 687, 688, 689 (par. 1, 2, 4, 5), 695-703, 705-726, 731, 739, 740, 742-744</p> <p>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</p> <p>2004-08-01 s. 104 (1st par.)</p> <p>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</p> <p>2004-11-11 ss. 18 (par. 2), 25 (par. 2, 6), 26</p>
2002, c. 56	<p>An Act to secure the supply of hogs to a slaughterhouse enterprise in the Abitibi-Témiscamingue region</p> <p>2004-07-21 s. 1</p>
2002, c. 61	<p>An Act to combat poverty and social exclusion</p> <p>2003-03-05 ss. 1 (1st par, 2nd par. (except the second sentence)), 2-20, 21 (1st par.), 61, 62 (except as regards ss. 58 and 60), 64, 66, 69</p> <p>2003-04-01 ss. 1 (3rd par.), 46-57, 67</p> <p>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))</p> <p>2003-04-13 s. 4 (to the extent that it replaces s. 359.1 (1st par.) of the Highway Safety Code (R.S.Q., chapter C-24.2))</p>

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2002, c. 66	An Act to amend the Act respecting health services and social services as regards the medical activities, the distribution and the undertaking of physicians 2003-07-01 ss. 5-11, 13, 15 (par. 2, 3), 16-20, 22-24, 29 2003-09-01 s. 28
2002, c. 69	An Act respecting pre-hospital emergency services and amending various legislative provisions 2011-05-31 ss. 63, 67, 69-75, 170, 171
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. 71	An Act to amend the Act respecting health services and social services as regards the safe provision of health services and social services 2011-05-01 s. 15 (s. 431 (2 nd par. (par. 6.2)) of the Act respecting health services and social services (R.S.Q., chapter S-4.2))
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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))

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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 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 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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2005, c. 18	An Act respecting the Health and Welfare Commissioner – <i>Cont’d</i> 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))
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)))

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2005, c. 40	An Act to amend the Act respecting prescription drug insurance and other legislative provisions 2006-04-12 ss. 1, 2, 19, 22 (par. 1), 27 (par. 2), 30, 33-37 2006-08-30 ss. 3-7, 12, 13, 18, 21, 25 (to the extent that it enacts the title of Division III.1 and section 70.3 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)), 26, 29, 32, 39-41, 46, 47 2007-01-01 s. 14 2007-04-11 ss. 9, 15-17, 20, 22 (par. 3), 23 (to the extent that it enacts ss. 60.1-60.3 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)), 28 (to the extent that it enacts ss. 84.1, 84.2, 84.4 of the Act respecting prescription drug insurance), 38, 42, 44, 45 2007-10-01 s. 8 2008-04-21 ss. 10, 22 (par. 2), 24, 27 (par. 1) 2009-01-01 ss. 25 (to the extent that it enacts ss. 70.1 and 70.2 of the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01)), 28 (to the extent that it enacts ss. 84.3 and 84.5 of the Act respecting prescription drug insurance)
2005, c. 41	An Act to amend the Courts of Justice Act and the Act respecting municipal courts 2008-02-13 s. 20
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)) 2011-10-26 s. 15 (insofar as it enacts s. 297)
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

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Reference	Title Date of coming into force
2006, c. 29	An Act respecting contracting by public bodies 2008-10-01 ss. 1-59
2006, c. 34	An Act to amend the Youth Protection Act and other legislative provisions 2007-07-09 ss. 1-7, 9, 10 (except par. 3), 11-32, 33 (except par. 1), 34, 37, 38, 40-69, 71-75, 78 2007-11-01 ss. 8, 35, 70 (insofar as it enacts s. 132 (1 st par. (subpar. k)) of the Youth Protection Act (R.S.Q., chapter P-34.1)) 2008-07-07 ss. 10 (par. 3), 33 (par. 1), 36, 70 (insofar as it enacts s. 132 (1 st par. (subpar. 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. j)) of the Youth Protection Act)
2006, c. 41	An Act to amend the Crime Victims Compensation Act and other legislative provisions 2007-01-16 ss. 2 (to the extent that it enacts s. 5.2 of the Crime Victims Compensation Act (R.S.Q., chapter I-6)), 3, 4, 9 (to the extent that it concerns the amendment made to s. 6 of the Crime Victims Compensation Act by s. 3 of the Act to amend the Crime Victims Compensation Act and other legislative provisions), 10 2007-03-22 ss. 1, 2 (except to the extent that it enacts s. 5.2 of the Crime Victims Compensation Act (R.S.Q., chapter I-6), already in force), 5-8, 9 (except to the extent that it concerns the amendment made to s. 6 of the Crime Victims Compensation Act by s. 3 of the Act to amend the Crime Victims Compensation Act and other legislative provisions, already in force)
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)

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Reference	Title Date of coming into force
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
2006, c. 59	An Act respecting the governance of state-owned enterprises and amending various legislative provisions 2011-11-30 s. 43 (par. 1)
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”) 2011-06-19 ss. 14, 16 (par. 2 (with respect to “79,” and “, 185 and 191.2”)), 21-26, 28, 31, 35 (par. 1), 92, 93
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
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) 2011-05-01 s. 37
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)) 2011-03-02 s. 135
2008, c. 24	Derivatives Act 2009-02-01 ss. 1-54, 56, 57, 60-81, 82 (except 2 nd par.), 86-174, 175 (except 1 st par. (subpar. 21, 22)), 176-179, 182-222, 224-239 2009-09-28 ss. 55, 58, 59

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2008, c. 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
2009, c. 8	An Act to amend the Courts of Justice Act and the Act respecting the Ministère de la Justice 2011-04-14 ss. 4, 13
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 2011-09-01 ss. 18, 19 (ss. 31.74, 31.88-31.94, 31.96, 31.98-31.108 of the Environment Quality Act (R.S.Q., chapter Q-2)), 21, 22 (s. 46 (par. s (subpar. 2.3, 2.4, 2.6)) of the Environment Quality Act) enacted by par. 2, 26, 27, 30-32, 39, 40
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 2012-01-01 ss. 74-88, 90, 91, 94-111, 122, 128
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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 ss. 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. 33	An Act to amend the Environment Quality Act and other legislative provisions in relation to climate change 2011-12-14 ss. 1 (ss. 46.5-46.17 of the Environment Quality Act (R.S.Q., chapter Q-2)), 2, 6
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. 45	An Act to amend various legislative provisions concerning health 2011-05-31 ss. 4, 6, 39, 43
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
2010, c. 4	An Act to amend the Cadastre Act and the Civil Code 2011-06-06 ss. 1, 2, 3
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

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 – <i>Cont'd</i> (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).
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. 15	An Act respecting the Institut national d'excellence en santé et en services sociaux 2011-01-19 ss. 4-9, 12, 13, 54, 56-74, 76, 77, 81-87, 89-93
2010, c. 18	An Act to amend various legislative provisions respecting municipal affairs 2010-12-30 s. 83
2010, c. 30	Code of ethics and conduct of the Members of the National Assembly 2012-01-01 ss. 10-36, 41, 43-50, 56-61, 79, 91-107, 114-129
2010, c. 39	An Act to tighten the regulation of educational childcare 2011-10-15 ss. 14 (to the extent that it enacts ss. 101.3 to 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 the Educational Childcare Act), 23 (to the extent that it refers to s. 105.2 of the Educational Childcare Act), 29
2010, c. 40	An Act to enact the Money-Services Businesses Act and to amend various legislative provisions 2012-01-01 ss. 15, 16 (to the extent that it enacts ss. 22.1 to 22.6 of the Real Estate Brokerage Act (R.S.Q., chapter C-73.2)), 17, 21-24

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2011, c. 10	Unclaimed Property Act 2012-01-01 ss. 30, 57, 64, 81, 92
2011, c. 18	An Act respecting mainly the implementation of certain provisions of the Budget Speech of 17 March 2011 and the enactment of the Act to establish the Northern Plan Fund 2011-08-29 ss. 60-63, 317 (except as concerns the replacement of the Tariff of fees respecting land registration (R.R.Q., chapter B-9, r. 1) by Schedule I to the Act respecting registry offices (R.S.Q., chapter B-9))
2011, c. 35	An Act to prevent, combat and punish certain fraudulent practices in the construction industry and make other amendments to the Building Act 2011-12-14 ss. 22, 29, 30



**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
HAS YET TO BE DETERMINED BY PROCLAMATION OR ORDER
IN COUNCIL AS OF 31 DECEMBER 2011**

Provisions not in force on 31 December 2011 and rendered inapplicable or obsolete following the coming into force of other provisions are not included in this table.

Reference	Title
1969, c. 51	Manpower Vocational Training and Qualification Act s. 62
1971, c. 48	An Act respecting health services and social services s. 149
1972, c. 55	Transport Act ss. 126, 151 (par. <i>a</i>), 155 (par. <i>a</i>)
1977, c. 68	Automobile Insurance Act s. 93
1978, c. 7	An Act to secure the handicapped in the exercise of their rights s. 71
1978, c. 9	Consumer Protection Act s. 6 (par. <i>c</i> , <i>d</i>)
1979, c. 45	An Act respecting labour standards ss. 5 (par. 4), 29 (par. 4, 6), 39 (par. 6, 7), 112, 136-138
1979, c. 63	An Act respecting occupational health and safety ss. 204-215
1979, c. 64	An Act respecting the protection of persons and property in the event of disaster ss. 17, 19 (2 nd par.), 23, 45, 47
1979, c. 85	An Act respecting child day care ss. 5, 6, 97
1979, c. 86	An Act respecting safety in sports ss. 31, 39
1980, c. 39	An Act to establish a new Civil Code and to reform family law ss. 63, 64 (1 st , 2 nd par.), 70 (1 st par.)
1981, c. 31	An Act respecting the sociétés d'entraide économique and amending various legislation ss. 57-59, 124 (2 nd par. (par. 3)), 126, 127 (2 nd par.), 129 (the word and figure "or 126"), 168 (1 st par., subpar. 4 (the words "matters provided for by section 107, paragraph 3 of section 108, section 115 and paragraphs 1 to 3, 5 and")), 182-188
1982, c. 17	An Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure s. 81 (par. 3)
1982, c. 25	An Act to amend the Environment Quality Act and other legislation ss. 27-34

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1982, c. 61	An Act to amend the Charter of human rights and freedoms ss. 6 (par. 2), 21 (R.S.Q., chapter C-12, s. 86.2 (former), 1 st par.), 25, 30
1983, c. 23	An Act to promote the advancement of science and technology in Québec ss. 66-79, 83-93, 94 (1 st par.), 95 (1 st , 3 rd par.), 96 and 97, to the extent that they relate to the Fonds established by par. 3 of s. 65 and ss. 65 (par. 3), 82, 125, 126
1983, c. 38	Archives Act s. 82
1983, c. 39	An Act respecting the conservation and development of wildlife s. 46
1983, c. 43	An Act respecting restaurant and hotel workers who derive income from gratuities ss. 1, 3-6, 8, 10, 11, 12, to the extent that they refer to an allocation of gratuities or to gratuities that are allocated
1983, c. 53	An Act to amend the Agricultural Products, Marine Products and Food Act s. 3 (par. 2, 3)
1983, c. 54	An Act to amend various legislative provisions s. 81 (R.S.Q., chapter S-25.1, s. 53 (par. 3))
1984, c. 16	An Act respecting commercial fisheries and aquaculture and amending other legislation ss. 4, 11
1984, c. 41	An Act to amend the Securities Act s. 19
1985, c. 26	An Act to amend the Act to preserve agricultural land ss. 12, 17
1985, c. 34	Building Act ss. 29 (except with regard to the plumbing installations, electrical installations and installations intended to use, store or distribute gas and except with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies), 120, 121, 214 (except with regard to the Gas Distribution Act (R.S.Q., chapter D-10), the Act respecting piping installations (R.S.Q., chapter I-12.1), the Act respecting electrical installations (R.S.Q., chapter I-13.01) and the Act respecting building contractors vocational qualifications (R.S.Q., chapter Q-1)), 215 (1 st par. (except with regard to the provisions of the Regulation respecting safety in public baths (R.R.Q., 1981, c. S-3, r. 3) and except with regard to the regulations adopted under the Act respecting building contractors vocational qualifications)), 218, 219, 263-267, 274-279, 282 (except with regard to buildings and facilities intended for public use to which Chapter I of the Building Code, approved by Order in Council 953-2000 dated 26 July 2000, applies, except with regard to mechanical lifts and except with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies, except with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies, and except with regard to public baths), 284, 291 (1 st par. (except with regard to a licence issued under the Act respecting building contractors vocational qualifications and except in all respects other than the qualification of contractors and owner-builders))
1986, c. 60	An Act respecting the sale of the Raffinerie de sucre du Québec ss. 16, 17, 19

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1986, c. 62	An Act to amend the Civil Code, the Registry Office Act and the Territorial Division Act s. 4 (par. 12 (Montmorency))
1986, c. 91	Highway Safety Code s. 496
1986, c. 109	An Act to amend the Act respecting the conservation and development of wildlife and the Parks Act s. 21
1987, c. 25	An Act to amend the Environment Quality Act s. 1
1987, c. 36	An Act to again amend the Act respecting probation and houses of detention in respect of close supervision ss. 1-3
1987, c. 94	An Act to amend the Highway Safety Code and other legislation ss. 49, 50, 62, 70 (R.S.Q., chapter C-24.2, s. 519.14), 77, 78
1987, c. 102	An Act to amend the Act respecting land use planning and development, the Cities and Towns Act and the Municipal Code of Québec s. 22
1988, c. 39	An Act to amend the Act respecting the conservation and development of wildlife and the Parks Act s. 12
1988, c. 47	An Act to amend the Act respecting health services and social services and other legislation s. 10
1988, c. 51	An Act respecting income security s. 85
1988, c. 56	An Act to amend the Code of Civil Procedure in respect of the collection of support payments ss. 1 (R.S.Q., chapter C-25, ss. 553.3-553.9), 2-10, 12
1988, c. 57	An Act to ensure safety in guided land transport s. 63 (2 nd par.)
1988, c. 75	An Act respecting police organization and amending the Police Act and various legislation ss. 211, 223, 241
1988, c. 84	Education Act ss. 123, 124, 131, 137, 139, 206, 210, 354, 355, 509-515, 522, 525, 528, 529, 536
1988, c. 86	An Act to amend the charter of the city of Montréal s. 2 (par. 1)
1989, c. 7	An Act to amend the Act to preserve agricultural land s. 2
1989, c. 15	An Act to amend the Automobile Insurance Act and other legislation s. 1 (R.S.Q., chapter A-25, s. 72)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1989, c. 47	An Act to amend the Automobile Insurance Act s. 11 (R.S.Q., chapter A-25, s. 179.3, the words “and the amount of his indemnity”)
1989, c. 48	An Act respecting market intermediaries s. 26
1989, c. 52	An Act respecting municipal courts and amending various legislation s. 67, Sched. I (par. 60, 61, 131)
1989, c. 59	An Act to amend the Act respecting child day care s. 4
1990, c. 26	An Act to amend the Environment Quality Act s. 4 (R.S.Q., chapter Q-2, ss. 31.46-31.51)
1990, c. 77	An Act to amend the Securities Act ss. 3, 11
1990, c. 78	An Act to amend the Education Act and the Act respecting private education ss. 3, 13-17, 19-22
1990, c. 80	An Act to amend the Agricultural Products, Marine Products and Food Act s. 5 (par. 1, 2 (R.S.Q., chapter P-29, s. 9 (1 st par., par. <i>k</i> , <i>l</i> , <i>l.1</i> , <i>o</i> , <i>p</i>)), 3)
1990, c. 83	An Act to amend the Highway Safety Code and other legislative provisions ss. 2 (par. 3), 40-42, 129, 140 (par. 2, 4), 166, 187, 190, 241 (except as regards s. 645.3 of the Highway Safety Code (R.S.Q, chapter C-24.2)), 257
1991, c. 6	An Act respecting the construction and putting into operation of power control and transformer stations and an aluminium plant in the Deschambault-Portneuf industrial park ss. 3, 4
1991, c. 27	An Act amending the Education Act and amending the Act respecting private education s. 4
1991, c. 42	An Act respecting health services and social services and amending various legislation ss. 259 (2 nd sentence), 360 (2 nd par.), 483, 570, 573, 574 (par. 2), 575, 581 (par. 4)
1991, c. 74	An Act to amend the Building Act and other legislation ss. 13 (except with regard to electrical installations to which Chapter V of the Building Code, approved by Order in Council 961-2002 dated 21 August 2002, applies), 49 (except with regard to the qualification of contractors and owner-builders), 56 (to the extent that it enacts s. 128.4 (except with regard to the revocation of the recognition of a person referred to in s. 16 and except with regard to the revocation of the recognition of a person referred to in s. 35) of the Building Act (R.S.Q., chapter B-1.1)), 68 (par. 1-4 (except with regard to the qualification of contractors and owner-builders)), 70 (par. 1 (except with regard to the qualification of contractors and owner-builders)), 93 (par. 3 (except with regard to the qualification of contractors and owner-builders)), 106 (par. 1), 109, 114, 116 (except to the extent that it replaces s. 282 of the Building Act with regard to buildings and facilities intended for public use to which Chapter I of the Building Code, approved by Order in Council 953-2000 dated 26 July 2000, applies, except with regard to mechanical lifts and except with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies, except with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1991, c. 74	An Act to amend the Building Act and other legislation – <i>Cont'd</i> Council 896-2004 dated 22 September 2004, applies, and to the extent that it replaces s. 283 of the Building Act in all respects, and except with regard to public baths), 123 (except to the extent that it does not apply to the Bureau des examinateurs électriciens and the Bureau des examinateurs en tuyauterie), 124, 125 (par. 2), 130, 133-135, 138, 163-165
1991, c. 83	An Act to amend the charter of the city of Laval ss. 5-7
1991, c. 84	An Act to amend the Charter of the city of Québec ss. 45 (s. 601b (2 nd par.)), 50, 54-56
1991, c. 104	An Act respecting Cooperants, Mutual Life Insurance Society ss. 1-13, 14 (2 nd , 3 rd par.), 15-39
1992, c. 21	An Act to amend various legislative provisions concerning the application of the Act respecting health services and social services and amending various legislation ss. 365-369, 378
1992, c. 29	An Act to amend the Act to promote the reform of the cadastre in Québec and other legislative provisions ss. 2 (par. 2), 3
1992, c. 35	An Act to amend the Securities Act ss. 2, 13
1992, c. 36	An Act to amend the Act respecting child day care s. 3
1992, c. 43	An Act respecting the Institut québécois de réforme du droit ss. 1-19
1992, c. 56	An Act to amend the Environment Quality Act ss. 1-13, 15-23
1992, c. 61	An Act respecting the implementation of certain provisions of the Code of Penal Procedure and amending various legislative provisions s. 499
1993, c. 1	An Act to amend the Code of Civil Procedure regarding family mediation ss. 1-3, 4 (R.S.Q., chapter C-25, s. 827.4), 5
1993, c. 3	An Act to amend the Act respecting land use planning and development and other legislative provisions s. 69
1993, c. 18	An Act to amend the Animal Health Protection Act s. 1
1993, c. 39	An Act respecting the Régie des alcools, des courses et des jeux and amending various legislative provisions s. 56 (R.S.Q., chapter L-6, s. 52.12 (1 st par.))
1993, c. 45	An Act to amend the Supplemental Pension Plans Act ss. 2, 3

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1993, c. 54	An Act respecting assistance and compensation for victims of crime ss. 1-225
1993, c. 61	An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions ss. 1 (par. 2), 12, 63
1993, c. 70	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration ss. 3 (par. 1), 8, 9, 11 (par. 2, 8, 9)
1993, c. 71	An Act to amend the Act respecting the Régie des alcools, des courses et des jeux and various Acts concerning the activities under its supervision ss. 4, 5 (par. 2, 3), 16 (par. 1), 26 (par. 2 (subpar. <i>i.1</i>)), 29 (par. 2-4), 30, 39-45, 47
1993, c. 72	An Act to amend the Code of Civil Procedure and various legislative provisions ss. 10, 11 (par. 2-4), 14-16, 20, 21
1993, c. 77	An Act to amend the Pesticides Act ss. 9, 10 (as regards the repeal of s. 103 of R.S.Q., chapter P-9.3), 11
1994, c. 2	An Act respecting the Conservatoire de musique et d'art dramatique du Québec ss. 29, 30, 55, 76
1994, c. 8	An Act to amend the Health Insurance Act and the Act respecting the Régie de l'assurance-maladie du Québec ss. 2 (par. 5), 7, 9 (par. 2), 10, 15 (par. 6, 8), 21 (par. 1, 3)
1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions ss. 200 (where it repeals ss. 10 (par. <i>b, c, d, f</i>), 11 of the Architects Act (R.S.Q., chapter A-21)), 278, 294 (where it repeals ss. 21 (1 st par., 2 nd par., except the words “, provided that they are Canadian citizens or comply with section 44 of the Professional Code (chapter C-26)”), 22 (1 st par., 2 nd par. (subpar. <i>a, c, d, e</i>)) of the Chartered Accountants Act (R.S.Q., chapter C-48))
1994, c. 41	An Act to amend the Environment Quality Act and other legislative provisions ss. 1-20, 22-33
1995, c. 23	An Act to establish the permanent list of electors and amending the Election Act and other legislative provisions s. 79 (where it enacts s. 39.1)
1995, c. 51	An Act to amend the Code of Penal Procedure and other legislative provisions ss. 2, 6 (except s. 62.1 (1 st par.) of the Code of Penal Procedure), 10, 11, 13 (par. 1, 6), 14, 25, 26, 28-30
1995, c. 52	An Act to amend the Transport Act s. 2
1995, c. 65	An Act respecting the Agence métropolitaine de transport and amending various legislative provisions s. 159
1995, c. 67	An Act to amend the Cooperatives Act and other legislative provisions s. 150

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1995, c. 69	An Act to amend the Act respecting income security and other legislative provisions ss. 2, 8, 20 (par. 3)
1996, c. 12	An Act to amend the Financial Administration Act and other legislative provisions ss. 1, 2, 9
1996, c. 18	An Act to amend the Act respecting the conservation and development of wildlife ss. 4, 13
1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions ss. 8 (3 rd par., the words “or any other institution recognized for that purpose by the Minister that is situated outside Québec in a region bordering on Québec”), 38 (in subpar. 2 of 1 st par., the words “otherwise binding the policy-holder”) (in subpar. 3 of 1 st par., the words “administered by or on behalf of the policy-holder”), 39 (in subpar. 2 of 1 st par., the words “otherwise binding the plan administrator”) (in subpar. 3 of 1 st par., the words “binding the plan administrator”), 40, 45 (in 1 st sentence, the words “or the plan member” and the 2 nd sentence, which reads: “Any notice of non-renewal or of a change in the premium or assessment from the insurer must be sent to the last known address of the plan member not later than 30 days preceding the date of expiry.”), 89 (par. 1 (subpar. b)), 91 (3 rd par. of s. 10 of the Health Insurance Act, introduced by par. 2)
1996, c. 50	An Act to amend the Agricultural Products, Marine Products and Food Act and the Environment Quality Act s. 2
1996, c. 53	An Act respecting the Commission administrative des régimes de retraite et d’assurances and amending various legislative provisions as regards pension plans ss. 2, 9, 13 (par. 1)
1996, c. 54	An Act respecting administrative justice Sched. IV (par. 27)
1996, c. 56	An Act to amend the Highway Safety Code and other legislative provisions ss. 84, 108
1996, c. 62	An Act to amend the Act respecting the conservation and development of wildlife s. 1 (par. 1)
1996, c. 69	An Act to amend the Savings and Credit Unions Act ss. 4, 5, 6, 14 (par. 2), 16 (par. 2), 17 (par. 2), 20 (par. 2), 166
1996, c. 71	An Act to amend the Act respecting collective agreement decrees ss. 17, 41 (2 nd , 3 rd , 4 th , 5 th par.)
1997, c. 8	An Act to amend the Election Act and other legislative provisions as regards the permanent list of electors s. 8 (the words “as such information appears in the register kept under section 54 of the Public Curator Act (chapter C-81)” in section 40.7.1)
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice ss. 106-110, 111 (par. 2), 112-115, 116 (par. 2), 117-120, 121 (par. 2), 122, 123, 833 (2 nd par.) [those provisions respecting proceedings already before the Commission municipale du Québec, in matters of real estate or business tax exemptions], 834, 853 (the words “Until 1 December 1997” of the second and third paragraphs), 854 (the words “until 1 December 1997” of the second paragraph)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1997, c. 59	An Act to amend the Act respecting the Agence métropolitaine de transport s. 1 (s. 21.2)
1997, c. 72	An Act to again amend the Act respecting labour standards ss. 5, 6
1997, c. 77	An Act to amend the Public Health Protection Act ss. 1, 2, 8, 9, 10
1997, c. 78	An Act to amend the Act to ensure safety in guided land transport ss. 13 (par. 1), 14 (par. 2)
1997, c. 123	An Act respecting the Association de villégiature du Mont Sainte-Anne ss. 1-9, schedule
1998, c. 18	An Act to amend the Professional Code with respect to the title of psychotherapist ss. 1, 2, 3 (ss. 187.1, 187.4)
1998, c. 35	An Act to amend the Roads Act and other legislative provisions ss. 12-14, 16
1998, c. 37	An Act respecting the distribution of financial products and services ss. 28, 40
1998, c. 40	An Act respecting owners and operators of heavy vehicles ss. 87, 97, 109 (par. 1 (as regards the striking out of section 413))
1998, c. 46	An Act to amend various legislative provisions relating to building and the construction industry ss. 29, 35 (par. 1), 36, 38, 39, 40 (to the extent that the provisions do not apply to the vocational qualification of contractors and owner-builders), 55 (to the extent that the provisions do not apply to the vocational qualification of contractors and owner-builders)
1999, c. 14	An Act to amend various legislative provisions concerning de facto spouses ss. 32, 33 (on the date of coming into force of the provisions they amend, that is: s. 76 of 1993, c. 54 (in the definition of “spouse”); s. 197 of 1993, c. 54 (par. 2 of the definition of “spouse”))
1999, c. 35	An Act respecting environmental assessment of the proposed Churchill River hydroelectric development ss. 1-4
1999, c. 50	An Act to repeal the Grain Act and to amend the Act respecting the marketing of agricultural, food and fish products and other legislative provisions ss. 61, 65-67
1999, c. 51	An Act respecting the flag and emblems of Québec ss. 11, 12
1999, c. 79	An Act to amend the Act respecting the Régie des installations olympiques s. 1
1999, c. 88	An Act respecting the amalgamation of Municipalité de Mont-Tremblant, Ville de Saint-Jovite, Municipalité de Lac-Tremblant-Nord and Paroisse de Saint-Jovite ss. 5 and 8 (which come into force on the date on which the order made under s. 3 of that Act comes into force)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1999, c. 89	An Act to amend the Health Insurance Act and other legislative provisions s. 10 (new s. 9.6 of the Health Insurance Act (R.S.Q., chapter A-29) that it introduces)
2000, c. 8	Public Administration Act s. 240 (par. 4, 5)
2000, c. 9	Dam Safety Act s. 19 (4 th par.)
2000, c. 15	Financial Administration Act ss. 33-45, 58-60
2000, c. 20	Fire Safety Act s. 38 (2 nd par.)
2000, c. 22	An Act to amend the Act respecting the Régie de l'énergie and other legislative provisions ss. 45 (par. 1), 50 (par. 1 (the words "the registration fees and"))
2000, c. 26	An Act to amend the Agricultural Products, Marine Products and Food Act and other legislative provisions ss. 11, 13 (par. 1, 3, 5, 7), 38, 77
2000, c. 28	An Act respecting Nasdaq stock exchange activities in Québec ss. 2-8
2000, c. 35	An Act to amend the Transport Act s. 1
2000, c. 40	An Act to amend the Animal Health Protection Act and other legislative provisions and to repeal the Bees Act ss. 4 (except to the extent that it introduces s. 3.0.1 (1 st par.) of the Animal Health Protection Act (R.S.Q., chapter P-42)), 14 (to the extent that it introduces s. 22.5), 15-18
2000, c. 42	An Act to amend the Civil Code and other legislative provisions relating to land registration ss. 43 (where it deals with the information referred to in a. 3005 of the Civil Code, on the geodesic reference and geographic coordinates making it possible to describe an immovable), 67
2000, c. 44	Notaries Act ss. 26, 59, 62-92, 106 (where it replaces the provisions of the Notarial Act (R.S.Q., chapter N-2) respecting the preservation of notarial acts <i>en minute</i> , the keeping, surrender, deposit and provisional custody of notarial records, the issue of copies and extracts from notarial acts <i>en minute</i> and the seizure of property related to the practice of the notarial profession)
2000, c. 48	An Act to amend the Act respecting the conservation and development of wildlife and the Act respecting hunting and fishing rights in the James Bay and New Québec territories s. 14 (par. 1)
2000, c. 53	An Act respecting La Financière agricole du Québec s. 78 (to the extent that it does not govern the regulations made under the Act respecting the Société de financement agricole (R.S.Q., chapter S-11.0101))
2000, c. 54	An Act to again amend various legislative provisions respecting municipal affairs ss. 3, 6

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2000, c. 57	An Act to amend the Charter of the French language s. 6 (the words “ Cree School Board, Kativik School Board” in s. 29.1 enacted by par. 1)
2001, c. 6	An Act to amend the Forest Act and other legislative provisions ss. 57, 99 (par. 2), 119 (par. 6)
2001, c. 15	An Act respecting transportation services by taxi ss. 18 (3 rd par. (subpar. 1)), 26 (1 st par. (subpar. 3))
2001, c. 26	An Act to amend the Labour Code, to establish the Commission des relations du travail and to amend other legislative provisions ss. 25 (par. 1), 64 (par. 3 where it enacts s. 138 (1 st par. (subpar. <i>g</i> , <i>h</i>)) of the Labour Code (R.S.Q., chapter C-27)), 135
2001, c. 29	An Act to amend the Highway Safety Code as regards alcohol-impaired driving ss. 14, 16
2001, c. 35	An Act to amend the Act respecting the preservation of agricultural land and agricultural activities and other legislative provisions s. 29 (par. 1)
2001, c. 38	An Act to amend the Securities Act ss. 5 (par. 3), 12, 13, 23, 58, 64
2001, c. 57	An Act to amend the Act respecting off-highway vehicles ss. 1-3
2001, c. 58	An Act to amend the Act respecting immigration to Québec ss. 1-4
2001, c. 60	Public Health Act ss. 61-68
2002, c. 5	An Act to amend the Act respecting the Ministère du Revenu and other legislative provisions as regards the protection of confidential information ss. 12 (s. 69.1 (2 nd par, subpar. <i>n</i> (the words “or the Act respecting parental insurance (2001, chapter 9)”))), 13 (s. 69.4 (the words “or the Act respecting parental insurance (2001, chapter 9)”))
2002, c. 6	An Act instituting civil unions and establishing new rules of filiation ss. 228 (on the date of coming into force of 1993, c. 54, s. 76), 229 (on the date of coming into force of 1993, c. 54, s. 197)
2002, c. 22	An Act to amend the Act respecting administrative justice and other legislative provisions ss. 8, 10 (to the extent that it enacts s. 119.4 of the Act respecting administrative justice (R.S.Q., chapter J-3)), 24, 35
2002, c. 24	An Act respecting the Québec correctional system s. 16
2002, c. 25	An Act to ensure the implementation of the Agreement Concerning a New Relationship Between le Gouvernement du Québec and the Crees of Québec ss. 1-15

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2002, c. 27	An Act to amend the Act respecting prescription drug insurance and other legislative provisions s. 19
2002, c. 28	An Act to amend the Charter of the French language s. 1
2002, c. 29	An Act to amend the Highway Safety Code and other legislative provisions ss. 18, 19, 20 (1 st par. (subpar. 1 (regarding the reference to s. 202.2.1)), 2 nd par.), 25 (par. 2), 29
2002, c. 30	An Act to amend the pension plans of the public and parapublic sectors ss. 6 (to the extent that it enacts s. 17.2 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (R.S.Q., chapter R-9.2)) with regard to the category of employees comprised of employees on leave without pay, 10 (par. 3) with regard to the category of employees comprised of employees on leave without pay, 18 with regard to the category of employees comprised of employees on leave without pay
2002, c. 33	An Act to amend the Professional Code and other legislative provisions as regards the health sector s. 2 (where it adds s. 37.1 (par. 3 (subpar. <i>i</i>)) of the Professional Code (R.S.Q., chapter C-26))
2002, c. 45	An Act respecting the Autorité des marchés financiers ss. 116 (2 nd par.), 153 (5 th par.), 264 (except to the extent that it enacts s. 7 of the Fish and Game Clubs Act (R.S.Q., chapter C-22)), 266 (except to the extent that it enacts s. 11 of the Amusement Clubs Act (R.S.Q., chapter C-23)), 275, 280 (except to the extent that it enacts s. 14 of the Cemetery Companies Act (R.S.Q., chapter C-40)), 282 (except to the extent that it enacts s. 52 of the Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1)), 285 (except to the extent that it enacts s. 98 of the Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44)), 287, 290, 294 (except to the extent that it enacts s. 15 of the Act respecting the constitution of certain Churches (R.S.Q., chapter C-63)), 340 (except to the extent that it enacts s. 19 of the Religious Corporations Act (R.S.Q., chapter C-71)), 342, 343, 347, 361, 378, 384, 390, 400, 403, 416, 418, 483, 484, 491, 502 (except to the extent that it enacts s. 22 of the Roman Catholic Bishops Act (R.S.Q., chapter E-17)), 509 (except to the extent that it enacts s. 75 of the Act respecting fabriques (R.S.Q., chapter F-1)), 539, 544 (except to the extent that it enacts s. 34 of the Winding-up Act (R.S.Q., chapter L-4)), 548, 552, 614 (except to the extent that it enacts s. 7 of the National Benefit Societies Act (R.S.Q., chapter S-31)), 616 (except to the extent that it enacts s. 4 of the Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32)), 620 (except to the extent that it enacts s. 30 of the Professional Syndicates Act (R.S.Q., chapter S-40)), 727-729
2002, c. 61	An Act to combat poverty and social exclusion ss. 1 (2 nd par. (2 nd sentence), except to the extent that that provision applies in respect of the advisory committee on the prevention of poverty and social exclusion), 21 (2 nd par. (the words “and those of the indicators proposed by the Observatoire de la pauvreté et de l’exclusion sociale that were retained”), 31 (3 rd par.), 32 (2 nd par. (2 nd sentence)), 35-45, 58 (the words “and those of the indicators proposed by the Observatoire de la pauvreté et de l’exclusion sociale retained by the Minister”), 59 (the words “, taking into account in particular the indicators proposed by the observatory,”), 65 (except 1 st par.)
2002, c. 66	An Act to amend the Act respecting health services and social services as regards the medical activities, the distribution and the undertaking of physicians ss. 1-4, 12, 14, 15 (par. 1), 21

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2002, c. 70	An Act to amend the Act respecting insurance and other legislative provisions ss. 39 (where it replaces s. 88.1 of the Act respecting insurance (R.S.Q., chapter A-32)), 79 (where it enacts Division III.1 of Chapter V of Title III of the Act respecting insurance comprising ss. 200.0.4-200.0.13), 158-162, 165-168, 190
2002, c. 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))
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)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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, 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)
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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, 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)), 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, 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
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
2008, c. 29	An Act to amend the Education Act and other legislative provisions ss. 9-18, 21, 34, 36, 39-53
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 n.3 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)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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. 19 (except ss. 31.74, 31.88-31.94, 31.96, 31.98-31.108 of the Environment Quality Act (R.S.Q., chapter Q-2)), 20, 22 (except par. 1, 2 (s. 46 (par. s (subpar. 2.3, 2.4, 2.5, 2.6)) of the Environment Quality Act), 4), 23-25, 28, 29, 33-38
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 s. 119
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. 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. 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)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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. 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. 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
2010, c. 40	An Act to enact the Money-Services Businesses Act and to amend various legislative provisions ss. 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
2011, c. 5	An Act respecting the election process ss. 13, 14 and 16 come into force on 30 September 2012 unless the Government sets an earlier date for their coming into force
2011, c. 15	An Act to improve the management of the health and social services network ss. 41, 45
2011, c. 17	Anti-Corruption Act ss. 41, 43-47, 49, 63, 64 (on the date or dates to be set by the Government, which may not be later than 1 June 2012)
2011, c. 20	An Act to amend the Environment Quality Act in order to reinforce compliance ss. 47, 48, 49 come into force respectively on the date or dates of coming into force of ss. 35, 36 and 37 of the Act to affirm the collective nature of water resources and provide for increased water resource protection (R.S.Q., chapter C-6.2)
2011, c. 22	An Act to prohibit the resale of tickets at a price above that authorized by the producer of the event s. 1
2011, c. 26	An Act to amend various legislative provisions mainly concerning the financial sector ss. 20 (insofar as it enacts the second paragraph of section 115.2 of the Act respecting the distribution of financial products and services (R.S.Q., chapter D-9.2)), 42-44, 59-61

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2011, c. 27	An Act to amend various legislative provisions concerning health and social services in order, in particular, to tighten up the certification process for private seniors' residences ss. 7-17, 19-21, 22 (ss. 346.0.20.1-346.0.20.4 with respect to temporary certificates of compliance), 23, 25, 27, 28, 29 (except s. 531.1.3), 33, 34 and 42 come into force on 30 November 2012, unless the Government sets an earlier date or dates for their coming into force
2011, c. 30	An Act to eliminate union placement and improve the operation of the construction industry ss. 3-5, 7, 8 (insofar as it concerns the labour-referral service for the construction industry), 25-28, 44, 55-57, 62 come into force on 2 December 2012, unless their coming into force is set by the Government for an earlier date or dates; s. 48 insofar as it concerns the employee's photo comes into force on the date to be set by the Government
2011, c. 35	An Act to prevent, combat and punish certain fraudulent practices in the construction industry and make other amendments to the Building Act ss. 11-13; ss. 42-45, which come into force on the same date as that to be set by the Government for the coming into force of ss. 41, 43, 44 and 46 of chapter 17 of the statutes of 2011, respectively; ss. 46-55, which come into force on the same date as that to be set by the Government for the coming into force of section 49 of chapter 17 of the statutes of 2011; s. 60, which comes into force on the same date as that to be set by the Government for the coming into force of section 63 of chapter 17 of the statutes of 2011
2011, c. 37	An Act to amend the Pharmacy Act ss. 1-5



INFORMATION REQUIRED BY LAW TO BE PUBLISHED

None in 2011.



2011, chapter 39

AN ACT RESPECTING MARIE ALICE ELISABETH HÉLÈNE LACROIX

Bill 200

Introduced by Mr. Janvier Grondin, Member for Beauce-Nord

Introduced 10 May 2011

Passed in principle 10 June 2011

Passed 10 June 2011

Assented to 13 June 2011

Coming into force: 13 June 2011

Legislation amended: None



Chapter 39

AN ACT RESPECTING MARIE ALICE ELISABETH HÉLÈNE LACROIX

[Assented to 13 June 2011]

AS Marie Alice Elisabeth Hélène Lacroix, born on 20 March 1958 at Hôpital de la Miséricorde in the city of Québec, was registered as a child “born of unknown parents” when she was baptized, this being the customary designation for children born out of wedlock;

AS, at the time of her birth, Marie Alice Elisabeth Hélène Lacroix was placed in a foundling home, Crèche Saint-Vincent-de-Paul, in the city of Québec, as it was customary for children born of single mothers to be placed in the care of the home;

AS, under the Civil Code of Lower Canada, children born out of wedlock were considered illegitimate children, who did not enjoy the same rights as legitimate children;

AS Georgette Lacroix, Marie Alice Elisabeth Hélène Lacroix’s biological mother, had no intention of giving her child up for adoption;

AS, in order for her child to be considered a legitimate child and to benefit from the rights attached to that status, Georgette Lacroix had to adopt her own child;

AS an adoption judgment was rendered on 30 October 1961, which prevented the establishment of the bond of paternal filiation;

AS, in 2000, Marie Alice Elisabeth Hélène Lacroix found her biological father, Kleanthis Barzoukas, and until his death on 26 September 2009, they maintained an ongoing relationship;

AS, in order to dispel any doubt, Marie Alice Elisabeth Hélène Lacroix and Kleanthis Barzoukas underwent a paternity test, which confirmed their filiation;

AS, on 8 November 2007, Kleanthis Barzoukas completed the required tardy declaration of filiation form to acknowledge paternity of his daughter, Marie Alice Elisabeth Hélène Lacroix;

AS the registrar of civil status was unable to follow up on the tardy declaration of filiation form because of the adoption judgment rendered;

AS, but for the rules regarding the legitimacy of children, Georgette Lacroix could have acknowledged her daughter, Marie Alice Elisabeth Hélène Lacroix, without resorting to adoption;

AS, but for her adoption by Georgette Lacroix, Marie Alice Elisabeth Hélène Lacroix could have obtained that Kleanthis Barzoukas be declared her father;

AS Marie Alice Elisabeth Hélène Lacroix considers that it is in her interest that Kleanthis Barzoukas be acknowledged as her father and that the register of civil status be altered accordingly;

AS the acknowledgment of paternity is to be added to her present filiation and will have no impact on her filiation with her mother, Georgette Lacroix;

AS Marie Alice Elisabeth Hélène Lacroix declares that such a change is not to affect the succession of Kleanthis Barzoukas, as he settled the consequences of his death by means of a will;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** As of the coming into force of this Act, Marie Alice Elisabeth Hélène Lacroix, born on 20 March 1958 in the city of Québec, is to be known as the daughter of Kleanthis Barzoukas.
- 2.** The bond of paternal filiation established by this Act has the same effects as a judgment of the Superior Court of Québec.
- 3.** This Act does not dissolve the bond of filiation between Marie Alice Elisabeth Hélène Lacroix and her mother, Georgette Lacroix.
- 4.** This Act does not affect the succession of Kleanthis Barzoukas or of his ascendants and descendants.
- 5.** On receiving this Act and in accordance with its provisions, the registrar of civil status is to draw up the act of birth of Marie Alice Elisabeth Hélène Lacroix under article 132 of the Civil Code of Québec and alter any existing acts of civil status to bring them into conformity with this Act.
- 6.** In accordance with article 136 of the Civil Code of Québec, the registrar of civil status is to include a reference to this Act in the acts of civil status so drawn up or altered.
- 7.** This Act comes into force on 13 June 2011.

2011, chapter 40
**AN ACT RESPECTING THE HÔTEL-DIEU DE QUÉBEC
AUGUSTINIAN MONASTERY**

Bill 201

Introduced by Madam Agnès Maltais, Member for Taschereau

Introduced 10 May 2011

Passed in principle 10 June 2011

Passed 10 June 2011

Assented to 13 June 2011

Coming into force: 13 June 2011

Legislation amended: None



Chapter 40

AN ACT RESPECTING THE HÔTEL-DIEU DE QUÉBEC AUGUSTINIAN MONASTERY

[Assented to 13 June 2011]

AS the Augustines de la Miséricorde de Jésus founded the Hôtel-Dieu de Québec in 1639;

AS they own the Hôtel-Dieu de Québec monastery in Vieux-Québec;

AS the monastery is a convent complex of great heritage value that is protected under the Cultural Property Act (R.S.Q., chapter B-4) because it is situated in the historic district of Vieux-Québec and substantially all of the complex is classified under that Act;

AS the Augustines de la Miséricorde de Jésus no longer have the human and financial resources to maintain the convent complex;

AS they have created a social trust to protect this cultural heritage for the benefit of all and for other cultural, social and religious purposes;

AS they intend to transfer the monastery to the trust;

AS the transfer will result in the monastery largely losing its status as a property tax exempt immovable;

AS, without a tax exemption, the project to convert the monastery into a site of memory will not be feasible;

AS it is in the interest of the Augustines de la Miséricorde de Jésus to thus protect the monastery, which represents an important part of their cultural heritage;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. In this Act,

(1) “monastery” means the Hôtel-Dieu de Québec Augustinian monastery, comprising lots 1 315 298, 1 315 299, 1 315 300, 1 315 301 and 3 725 541 of the cadastre of Québec, registration division of Québec, including existing and future buildings and appurtenances;

(2) “tax” means

(a) a tax or surtax that Ville de Québec, the Communauté métropolitaine de Québec or a school board imposes on an immovable or by reason of an activity held there, including any form of tariff or compensation;

(b) any contribution, in money or in kind, payable under Division II.1 of Chapter IV of Title I of the Act respecting land use planning and development (R.S.Q., chapter A-19.1); or

(c) any duties on transfers of immovables.

2. The monastery is tax exempt. However, as regards a tax referred to in subparagraph *a* of paragraph 2 of section 1, any part of the monastery used to provide temporary lodging is taxable at 70% of its value on the property assessment roll, and any part of the monastery used to operate food services or shops is fully taxable.

3. Section 2 takes effect on the transfer of the monastery to a social trust created to protect the cultural heritage of the Augustines de la Miséricorde de Jésus. This section remains in effect as long as such a trust owns the monastery.

The transfer itself is tax exempt.

4. This Act comes into force on 13 June 2011.

2011, chapter 41

AN ACT RESPECTING THE RÉGIE INTERMUNICIPALE DU SECTEUR NORD DE LAC-SAINT-JEAN EST

Bill 202

Introduced by Mr. Alexandre Cloutier, Member for Lac-Saint-Jean

Introduced 10 May 2011

Passed in principle 10 June 2011

Passed 10 June 2011

Assented to 13 June 2011

Coming into force: 13 June 2011

Legislation amended: None



Chapter 41

AN ACT RESPECTING THE RÉGIE INTERMUNICIPALE DU SECTEUR NORD DE LAC-SAINT-JEAN EST

[Assented to 13 June 2011]

AS Paroisse de L'Ascension-de-Notre-Seigneur and the municipalities of Labrecque, Lamarche, Saint-Henri-de-Taillon, Saint-Nazaire and Sainte-Monique wish to enter into an agreement allowing the Régie intermunicipale du secteur Nord de Lac-Saint-Jean Est to develop and sell energy from the residual materials disposal facility situated in the territory of Paroisse de L'Ascension-de-Notre-Seigneur, even if the facility is situated in only one of the territories of those municipalities;

AS it is in the interest of the municipalities that they be granted the power to enter into such an agreement;

AS the development of energy from the residual materials disposal facility situated in the territory of Paroisse de L'Ascension-de-Notre-Seigneur is subject to various government authorizations;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** In this Act, unless the context indicates otherwise, “municipality” means Paroisse de L'Ascension-de-Notre-Seigneur and the municipalities of Labrecque, Lamarche, Saint-Henri-de-Taillon, Saint-Nazaire and Sainte-Monique.
- 2.** Despite any legislative provision, a municipality has the power to enter into an agreement with one or more other municipalities in order to have the Régie intermunicipale du secteur Nord de Lac-Saint-Jean Est develop and sell energy from the residual materials disposal facility situated in the territory of Paroisse de L'Ascension-de-Notre-Seigneur, even if the facility is situated in only one of the territories of those municipalities.
- 3.** This Act comes into force on 13 June 2011.

2011, chapter 42

AN ACT CONCERNING THE PROPOSED MULTI-FUNCTIONAL AMPHITHEATRE OF VILLE DE QUÉBEC

Bill 204

Introduced by Madam Agnès Maltais, Member for Taschereau

Introduced 26 May 2011

Passed in principle 20 September 2011

Passed 21 September 2011

Assented to 21 September 2011

Coming into force: 21 September 2011

Legislation amended: None



Chapter 42

AN ACT CONCERNING THE PROPOSED MULTI-FUNCTIONAL AMPHITHEATRE OF VILLE DE QUÉBEC

[Assented to 21 September 2011]

AS Ville de Québec proposes to build a multi-functional amphitheatre in the Parc de l'Exposition Provinciale;

AS the multi-functional amphitheatre is a public building financed by Ville de Québec and the Gouvernement du Québec;

AS, on 26 February 2011, Quebecor Media Inc. filed a proposal with the authorities of Ville de Québec that was accepted by Resolution CV-2011-0174 of its city council on 7 March 2011;

AS the proposal filed by Quebecor Media Inc. provides for a naming rights contract, a management contract, a lease relating to hockey activities, a lease relating to shows and events, and a lease with an amateur hockey team; and as the proposal also foresees the possibility of events benefiting the community;

AS the project is of an exceptional nature and as it is necessary to ensure the legal security of the proposal filed and of the ensuing contracts;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite any inconsistent provision, Ville de Québec may enter into any contract arising from the proposal made by Quebecor Media Inc. on 26 February 2011 and accepted by Resolution CV-2011-0174 passed by city council on 7 March 2011. The terms of such a contract must be substantially the same as the content of the proposal.

The competitive bidding process conducted to obtain the proposal referred to in the first paragraph and the awarding of any contract under that paragraph are deemed not to contravene sections 573 to 573.4 of the Cities and Towns Act (R.S.Q., chapter C-19) or the policy adopted under section 573.3.1.2 of that Act.

2. This Act comes into force on 21 September 2011.

2011, chapter 43

AN ACT TO AMEND THE ACT TO ESTABLISH THE SOCIÉTÉ DU CHEMIN DE FER DE LA GASPÉSIE

Bill 207

Introduced by Mr. Georges Mamelonet, Member for Gaspé

Introduced 15 November 2011

Passed in principle 9 December 2011

Passed 9 December 2011

Assented to 9 December 2011

Coming into force: 9 December 2011

Legislation amended:

Act to establish the Société du chemin de fer de la Gaspésie (2007, chapter 54)



Chapter 43

AN ACT TO AMEND THE ACT TO ESTABLISH THE SOCIÉTÉ DU CHEMIN DE FER DE LA GASPÉSIE

[Assented to 9 December 2011]

AS the Société du chemin de fer de la Gaspésie was established as a non-profit legal person by the Act to establish the Société du chemin de fer de la Gaspésie (2007, chapter 54);

AS it is in the public interest that that Act be amended in order to confer certain powers on the Société du chemin de fer de la Gaspésie;

AS it is in the public interest that the Act to establish the Société du chemin de fer de la Gaspésie and this Act be published in the land register;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Section 4 of the Act to establish the Société du chemin de fer de la Gaspésie (2007, chapter 54) is amended by inserting “, sell or otherwise dispose of” after “acquire” in paragraph 1.
- 2.** The Act to establish the Société du chemin de fer de la Gaspésie and this Act must be published in the land register, by way of a summary certified by a notary and containing a description of the property concerned, in the index of immovables for each of the registration divisions concerned and for all the lots of the cadastre of Québec or of any other cadastre owned by the Corporation du chemin de fer de la Gaspésie (C.C.F.G.) inc. on 21 December 2007, and, if applicable, in the register of public service networks and immovables situated in territory without a cadastral survey for each of the registration divisions concerned and for all the networks owned by the Corporation on that date.
- 3.** This Act comes into force on 9 December 2011.

2011, chapter 44
AN ACT RESPECTING ROSEMÈRE CURLING CLUB INC.

Bill 209

Introduced by Mr. René Gauvreau, Member for Groulx
Introduced 15 November 2011
Passed in principle 9 December 2011
Passed 9 December 2011
Assented to 9 December 2011

Coming into force: 9 December 2011

Legislation amended: None



Chapter 44

AN ACT RESPECTING ROSEMÈRE CURLING CLUB INC.

[Assented to 9 December 2011]

AS Rosemère Curling Club Inc. was incorporated under the name Rosemère Curling Club Inc. by letters patent granted under Part III of the Quebec Companies Act (R.S.Q., 1941, chapter 276) on 9 July 1956;

AS, on 28 September 1984, supplementary letters patent were granted that converted the company into a joint stock company governed by Part I of the Companies Act (R.S.Q., chapter C-38) under the name Rosemère Curling Club Inc. and its French version Club de curling de Rosemère Inc., in accordance with section 17 of that Act;

AS its authorized capital stock consists of 3,800 preferred shares having a par value of \$100 each, and 2,000 common shares having a par value of \$10 each;

AS, on 31 March 2011, the date of the end of its last fiscal year, the book value of the 1,439 issued and outstanding preferred shares was \$100 each, and that of the 1,362 issued and outstanding common shares was \$10 each;

AS the chief aim of the company is to operate three curling sheets, a swimming pool and tennis courts solely for social and sporting purposes;

AS its mode of operation and the objects it has pursued until now are similar to those of a non-profit legal person;

AS it appears necessary to the company that it be continued as a non-profit legal person governed by Part III of the Companies Act;

AS a notice stating the company's intention to be so continued has been sent to all the shareholders registered in the register;

AS, in addition, the company has had a notice of its intention published in the newspapers *La Presse* and *The Gazette* 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 an annual general meeting of the shareholders;

AS the application for letters patent of conversion to be submitted under section 221 of the Companies Act must be accompanied by a by-law approved

by at least two thirds of the members at a special meeting, in accordance with the Companies Act;

AS the Companies Act does not permit a legal person having capital stock and governed by Part I of that Act 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. Rosemère Curling Club Inc. is authorized to apply for the issue of letters patent under section 221 of the Companies Act (R.S.Q., chapter C-38) to constitute its members as a legal person governed by Part III of that Act. For that purpose, the shareholders of the company are deemed to be its members.

2. On the date the letters patent are granted by the enterprise registrar,

(1) the authorized capital stock of the company and all its issued shares are cancelled; and

(2) the holders of shares are entitled

(a) to give their shares to the legal person;

(b) to claim the amount of \$100 per preferred share and \$10 per common share according to the following procedure:

i. payment to preferred share holders will be given priority over payment to common share holders;

ii. should the payment of shares of a particular class be partial, it will be made in proportion to the number of issued shares of that class; and

iii. no payment may be made if there are reasonable grounds for believing that, after the payment, the legal person will be unable to pay its liabilities as they become due;

(c) to claim a credit of \$100 per preferred share and \$10 per common share on the amount of the subscription for the current year and for the coming years, if applicable.

3. This Act comes into force on 9 December 2011.

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