



Statutes of Québec 2012

NATIONAL ASSEMBLY OF QUÉBEC

The Honourable
PIERRE DUCHESNE, *Lieutenant-Governor*

QUÉBEC OFFICIAL PUBLISHER



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NOTE

This volume contains essentially the text of the public and private Acts assented to in 2012.

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on 31 December 2012, a list of the Acts, regulations, orders in council or ministerial orders amended, replaced or repealed by the Act, and the explanatory notes, if any.

A table of the amendments made by public Acts passed in 2012 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 laws of Québec included in the *Compilation of Québec Laws and Regulations* and other public Acts, including amendments made by the Acts passed in 2012, 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 *Compilation of Québec Laws and Regulations* assigned to certain Acts passed between 1 January 2012 and 31 December 2012.

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.

Since the beginning of the 40th Legislature, references to laws and regulations no longer include the abbreviation “R.S.Q.” or “R.R.Q.” (e.g.: Code of Penal Procedure (chapter C-25.1); Regulation respecting the form of offence reports (chapter C-25.1, r. 2)). However, references in this volume to the laws assented to during the 39th Legislature do include the abbreviation “R.S.Q.” or “R.R.Q.”.

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2012, chapter 1 AN ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

Bill 54

Introduced by Mr. Raymond Bachand, Minister of Finance

Introduced 15 February 2012

Passed in principle 22 February 2012

Passed 1 March 2012

Assented to 5 March 2012

Coming into force: 5 March 2012

Legislation amended:

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

Cinema Act (R.S.Q., chapter C-18.1)

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

Act respecting Investissement Québec (R.S.Q., chapter I-16.0.1)

Cooperative Investment Plan Act (R.S.Q., chapter R-8.1.1)

Act respecting the Société de développement des entreprises culturelles (R.S.Q., chapter S-10.002)

Explanatory notes

The purpose of this Act is to consolidate the non-tax parameters of certain fiscal measures and entrust their administration to ministers and public bodies.

The Act sets out the general rules governing the issue, amendment and revocation, by those ministers and bodies, of documents required for the application of fiscal measures, as well as the non-tax parameters that apply to the fiscal measures concerned.

Ministers and bodies are assigned powers of inspection and inquiry as well as the power to determine fees by regulation. The Act contains provisions relating to the communication of information to the Minister of Finance and penal provisions.

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



Chapter 1

AN ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

[Assented to 5 March 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE AND JURISDICTION

1. This Act governs the issue, amendment and revocation of certificates, qualification certificates and other documents that are necessary for the purposes of certain fiscal measures. It establishes the general rules that apply to the decisions to issue, amend or revoke those documents and sets out, in each of its schedules, the special rules and sectoral parameters that apply to the fiscal measures referred to in this Act.

2. The sectoral parameters set out in the schedules to this Act are administered by

- (1) Investissement Québec, as regards Schedule A;
- (2) the Minister of Agriculture, Fisheries and Food, as regards Schedule B;
- (3) the Minister of Economic Development, Innovation and Export Trade, as regards Schedule C;
- (4) the Minister of Education, Recreation and Sports, as regards Schedule D;
- (5) the Minister of Finance, as regards Schedule E;
- (6) the Minister of Natural Resources and Wildlife, as regards Schedule F;
- (7) the Minister of Transport, as regards Schedule G; and
- (8) the Société de développement des entreprises culturelles, as regards Schedule H.

CHAPTER II**INTERPRETATION AND GENERAL**

3. Unless the context indicates otherwise, any reference to a minister or body in this Act and its regulations is a reference to the ministers and bodies listed in section 2, while a reference to a responsible minister or body is a reference to the minister or body entrusted with the administration of the sectoral parameters set out in a schedule.

4. In this Act and its regulations, unless the context indicates otherwise,

“agreed proportion” has the meaning assigned by section 1.8 of the Taxation Act (R.S.Q., chapter I-3);

“business” means a business within the meaning of section 1 of the Taxation Act, or a part of such a business;

“employee” has the meaning assigned by section 1 of the Taxation Act;

“fiscal law” means a fiscal law within the meaning of the Tax Administration Act (R.S.Q., chapter A-6.002);

“fiscal measure” means a provision or a set of provisions of a fiscal law that allows a person to benefit from a deduction in computing income, taxable income, tax payable or paid-up capital, an exemption from or a reduction of an assessment, an amount deemed to have been paid on account of tax payable, a reduction of the tax on capital payable, or any other similar benefit, that is referred to in section 1.1 of a schedule, including incidental provisions that aim to recover, in whole or in part, the tax benefit so granted;

“fiscal period” has the meaning assigned by Part I of the Taxation Act;

“individual” has the meaning assigned by section 1 of the Taxation Act;

“person” has the meaning assigned by section 1 of the Taxation Act;

“prescribed” means, in the case of a form or information to be provided in a form, prescribed by the responsible minister or by the responsible minister’s deputy minister, or prescribed by the responsible body, and, in any other case, prescribed by regulation or determined in accordance with rules prescribed by regulation;

“property” has the meaning assigned by section 1 of the Taxation Act;

“subsidiary controlled corporation” has the meaning assigned by section 1 of the Taxation Act;

“subsidiary wholly-owned corporation” has the meaning assigned by section 1 of the Taxation Act;

“taxation year” has the meaning assigned by Part I of the Taxation Act.

5. In this Act and its regulations, unless otherwise provided,

(1) a legal person, whether or not established for pecuniary gain, is designated by the word “corporation”;

(2) a person is considered to be a person resident in Québec or Canada if the person is so considered for the purposes of the Taxation Act, and is considered to be a person not resident in Québec or Canada in any other case;

(3) a person or a partnership is considered not to be dealing at arm’s length with another person or partnership if the person or partnership is so considered for the purposes of Part I of the Taxation Act, and is considered to be a person or partnership dealing at arm’s length with the other person or partnership in any other case;

(4) a person is considered to be related to another person if the person is so considered for the purposes of Part I of the Taxation Act, and is considered not to be so related in any other case;

(5) a corporation is considered to be associated with another corporation in a taxation year if the corporation is so considered for the purposes of Part I of the Taxation Act, and is considered not to be so associated in any other case;

(6) a corporation is considered to be controlled, directly or indirectly in any manner whatever, by a person or a group of persons if the corporation is so considered for the purposes of Part I of the Taxation Act, and is considered not to be so controlled in any other case;

(7) a reference to a taxation year ending in another year includes a reference to a taxation year the end of which coincides with the end of the other year; and

(8) a reference to a fiscal period ending in a taxation year includes a reference to a fiscal period the end of which coincides with the end of the taxation year.

6. If a fiscal measure requires that a certificate, qualification certificate or other document be issued in respect of a property, activity, business, person or partnership, each portion of the document, issued under this Act, that attests to or certifies the existence of a fact, of a state or of elements of qualification in respect of the property, activity, business, person or partnership is deemed, for the purposes of this Act, its regulations and the fiscal measure, to be a separate document.

7. For greater certainty, the issue, under this Act, of a document in respect of an individual attesting or certifying that the individual is recognized as an

eligible employee, a specified employee or any other type of employee is not binding on the Minister of Revenue with respect to the individual's employee status for the purposes of a fiscal law.

CHAPTER III

CERTIFICATES, QUALIFICATION CERTIFICATES AND OTHER DOCUMENTS

DIVISION I

APPLICATION FOR ISSUE OF DOCUMENT

8. Any application for a certificate, qualification certificate or other document that is necessary for the purposes of a fiscal measure must, as provided for in the relevant provision of a schedule to this Act, be filed with the responsible minister or body

(1) by the person who wishes to benefit from the fiscal measure or, if such a person wishes to do so as a member of a partnership, by the partnership;

(2) by a person or a partnership in respect of an individual who works for the person or partnership, to enable that individual to benefit from the fiscal measure; or

(3) by any other person or partnership to enable a third party to benefit from the fiscal measure.

9. The application must be made in the prescribed form, contain prescribed information and be filed with the required documents. It must also contain any other information or document required by the applicable schedule to this Act and comply with any other special requirement provided for in that schedule.

10. The responsible minister or body may accept an application that is incomplete if only a few details are missing and such omissions are not likely to prevent or significantly delay the examination of the application. Otherwise, the responsible minister or body must return the application to the applicant as soon as possible, specifying which forms, information or documents are missing.

DIVISION II

ISSUE OF DOCUMENT

11. The responsible minister or body must examine with dispatch every application filed for the issue of a certificate, qualification certificate or other document. For such purpose, the responsible minister or body may contact the applicant to request any additional information or document or take any other action the responsible minister or body considers relevant.

However, should a fee determined under Chapter VII be payable in respect of such an application, the responsible minister or body is not required to examine the application unless the fee has been duly paid by the applicant.

12. The responsible minister or body, if of the opinion that all the conditions for the issue of a document are met, issues the document to the applicant. However, the content of the document may differ from what is applied for if an assessment of the applicable facts and parameters so warrants.

If the application is denied, or if the content of the issued document differs from what was applied for, the responsible minister or body must notify the applicant of the decision in writing, giving the reasons on which it is based, and inform the applicant of the right to apply for a review of the decision within the time specified in section 23. If the application was made in respect of an individual described in paragraph 2 of section 8, the responsible minister or body must also, except for the purposes of Chapter III of Schedule E, send the individual a copy of the notice.

13. The period of validity of a document issued under this Act is indeterminate, unless the applicable schedule specifies the period for which it is issued.

14. Every document issued under this Act must state, in addition to the information required by the applicable schedule, the date of its coming into force, which date may precede the date of its issue. The document must also state, if it is issued for a specified period, its period of validity.

CHAPTER IV

AMENDMENT AND REVOCATION OF A DOCUMENT

15. The responsible minister or body may amend or revoke a certificate, qualification certificate or other document that has been issued for the purposes of a fiscal measure whose sectoral parameters are under their administration, if information or documents brought to their attention so warrant.

A person or a partnership to whom such a document has been issued is required, on pain of revocation of the document, to inform the responsible minister or body of any change that may entail in the amendment or revocation of the document.

In addition to any grounds set out in a provision of a schedule to this Act, the responsible minister or body is justified in revoking such a document if

(1) a condition for the issue of the document is no longer complied with;
or

(2) the person or partnership to whom the document was issued made a false statement or omitted material information in the application for the issue

of the document or in any other document filed in support of the application, and

(a) it may reasonably be considered that the document would not have been issued had it not been for the false statement or omission, or

(b) the person or partnership made the false statement or omitted the material information knowingly or under circumstances amounting to gross negligence.

16. Before amending or revoking a document, the responsible minister or body must send a written notice of intention to the person or partnership to whom the document was issued, stating the grounds on which the intended action is based. The responsible minister or body must give the person or partnership 30 days as of the date of the notice to make representations and, if need be, to file any relevant document.

17. After the expiry of the time provided for in section 16, the responsible minister or body must, with dispatch, communicate the decision in writing to the person or partnership.

If the decision is to amend or revoke the document, the responsible minister or body must attach the reasons for the decision to the new document referred to in section 18 or to the notice of revocation referred to in section 19 and notify the person or partnership in writing of the right to apply for a review of the decision within the time specified in section 23.

18. To amend a document that was issued to a person or a partnership, the responsible minister or body replaces it with a new document with the same date of coming into force.

If the amendment applies only in respect of a part of the period of validity of the document, the new document must reflect that fact by describing both the situation prevailing before the amendment and the new situation.

The new document must be sent to the person or partnership.

19. To revoke a document, the responsible minister or body sends a notice of revocation to the person or partnership to whom the document was issued.

20. The revocation of a document becomes effective on the date specified by the responsible minister or body in the notice of revocation.

Unless otherwise provided by a special provision of the applicable schedule to this Act, the effective date of the revocation, which may precede the date of the notice of revocation, is

(1) the earliest date as of which a condition for the issue of the document is no longer met, if the document is revoked on the ground set out in subparagraph 1 of the third paragraph of section 15;

(2) the date of coming into force of the document, if the document is revoked on the ground set out in subparagraph 2 of the third paragraph of section 15 and the condition of subparagraph *a* of that subparagraph 2 is met; and

(3) the date determined by the responsible minister or body, in any other case.

21. If a document has been issued to a person or a partnership in respect of an individual described in paragraph 2 of section 8, the responsible minister or body must send the individual a copy of any notice or document sent to the person or partnership in accordance with this chapter.

In the case of a notice of intention provided for in section 16, the responsible minister or body must also give the individual 30 days as of the date of the notice to make representations and, if need be, to file any relevant document.

The second paragraph does not apply in respect of an individual to whom Chapter III of Schedule E applies. The same is true of the first paragraph except in the case of a new document issued under section 18 or a notice of revocation issued under section 19.

CHAPTER V

REVIEW

22. On the initiative of an interested person, an application may be made to the responsible minister or body for the review of any decision rendered under Chapter III or IV denying an application for a certificate, qualification certificate or other document or amending or revoking such a document. The same applies to a decision to issue a document whose content differs from what is applied for.

However, should a fee determined under Chapter VII be payable in respect of the application for review, the application is not admissible unless the fee has been duly paid by the interested person.

23. The application for review must be filed in writing within 60 days of the notification of the contested decision or the issue of the document whose content differs from what was applied for. The application for review must set out the grounds on which it is based.

However, the responsible minister or body may consider an application for review that was filed after the expiry of the time specified in the first paragraph for reasons the responsible minister or body deems reasonable in the circumstances.

24. The responsible minister or body must process the application for review with dispatch, and may maintain, quash or amend the contested decision. Before

rendering a decision, the responsible minister or body must give interested parties an opportunity to make representations or file any relevant document.

25. The responsible minister or body communicates the review decision in writing, including reasons, to interested parties.

26. For the purposes of this chapter, the person or partnership who applied for the issue of a document and, if the application for review is filed in respect of an individual described in paragraph 2 of section 8, the individual, except for the purposes of Chapter III of Schedule E, are interested parties.

CHAPTER VI

INSPECTION AND INQUIRY

27. The responsible minister or body, or a person designated by the responsible minister or body, may, for the purposes of this Act,

(1) require any information or document, examine any document and make a copy of it;

(2) require that such information or a copy of such a document be sent, including by fax machine, via telematics or on a computer medium; and

(3) for the purpose of applying Chapter IV, have access, at any reasonable time, to any establishment where the responsible minister or body, or the person designated by the responsible minister or body, has reasonable cause to believe that information necessary for the inspection is kept.

A copy of a document certified by the responsible minister or body, or by the person designated by the responsible minister or body, is admissible in evidence and has the same probative force as the original.

28. The responsible minister or body, or a person designated by the responsible minister or body, may inquire into any matter relating to the carrying out of this Act.

29. When conducting an inspection or inquiry, any person designated by a minister or body must, on request, identify himself or herself and produce a document attesting his or her capacity.

No proceedings may be brought against such a person for an act performed in good faith in the exercise of his or her functions.

CHAPTER VII**FEES**

30. The responsible minister or body may, in a regulation, require, in the cases and subject to the terms and conditions prescribed in the regulation, the payment of a fee for an act performed under this Act by the responsible minister or body.

CHAPTER VIII**COMMUNICATION OF INFORMATION**

31. At the request of the Minister of Finance, the responsible minister or body must communicate to that Minister any information held by the responsible minister or body for the purposes of this Act if such communication is necessary to formulate or evaluate the fiscal policy of the Government or to inform a person or a partnership concerning the application of the fiscal policy in respect of the person or partnership.

The communication of information is carried on despite sections 23 and 24 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1) and the first paragraph of section 59 of that Act.

32. The communication of information to the Minister of Finance for a purpose described in the first paragraph of section 31, carried on in accordance with that section or on the initiative of a responsible minister or body referred to in that first paragraph, need not be the subject of an agreement referred to in sections 68 and 68.1 of the Act respecting Access to documents held by public bodies and the Protection of personal information or be recorded in the register provided for in section 41.3 of that Act.

CHAPTER IX**REGULATIONS**

33. The Government may make regulations prescribing the measures required to carry out this Act.

34. Every regulation made under this Act comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date specified in the regulation.

A regulation made under section 33 may also, if it so provides, apply to a period that precedes the date of its publication, but that is not prior to 5 March 2012.

CHAPTER X**PENAL PROVISIONS****35.** Every person who

(1) provides false or inaccurate information to the responsible minister or body, or to a person designated by either of them to exercise all or part of the powers conferred on them by sections 27 and 28, or

(2) hinders or attempts to hinder in any way a person acting as required or permitted by this Act,

is guilty of an offence.

36. Every person who, by an act or omission, assists another person in committing an offence under section 35 or, by encouragement, advice or consent or by an authorization or an order, induces another person to commit such an offence is guilty of the same offence.

37. A person who commits an offence under section 35 is liable to a fine of not less than \$2,000 nor more than \$25,000.

38. Penal proceedings for an offence under paragraph 1 of section 35 are prescribed one year from the date on which the prosecutor became aware of the commission of the offence. However, no proceedings may be instituted for such an offence if more than five years have elapsed from the date of the commission of the offence.

CHAPTER XI**AMENDING PROVISIONS****ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES**

39. Section 4 of the Act respecting international financial centres (R.S.Q., chapter C-8.3) is amended by replacing subparagraph *a* of paragraph 2 of the definition of “designated financial corporation” by the following subparagraph:

“(a) no ultimate beneficiary in respect of the corporation or partnership, at any given time in the taxation year or fiscal period of the corporation or partnership that includes the particular time, is an individual who is an employee of the corporation or partnership in respect of whom a certificate referred to in section 19, as it read before being repealed, section 20 or any of sections 2.10 and 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) has been issued, for a period including that given time, to the corporation or partnership in relation to the international financial centre or in respect of whom it may reasonably be expected that such a certificate will be issued for such a period;”.

40. Section 6 of the Act is amended

(1) by replacing subparagraph 6 of the first paragraph by the following subparagraph:

“(6) in respect of which the corporation holds a valid certificate, issued under this Act or the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1), for a period that includes the time during which this definition applies.”;

(2) by replacing the second paragraph by the following 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 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.”

41. Section 9 of the Act is amended by adding the following paragraph at the end:

“After 30 March 2010, an application for such a qualification certificate must be filed under section 2.2 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1).”

42. Section 11 of the Act is amended

(1) by replacing “partnership” by “a partnership”;

(2) by adding the following paragraph:

“However, if the qualification certificate was issued under Chapter II of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1), the application for the issue of a certificate must be filed under section 2.2 of that schedule.”

43. Section 13 of the Act is amended

(1) by replacing “partnership” by “a partnership”;

(2) by adding the following paragraph:

“If the tax benefit is under subdivision 1 of Division III of that Chapter V, the application must, after 30 March 2010, be filed under section 3.2 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1).”

44. Section 14 of the Act is repealed.

45. Section 17 of the Act is amended

- (1) by replacing “partnership” by “a partnership”;
- (2) by adding the following paragraph:

“If the tax benefit is under subdivision 1 of Division III of that Chapter V, the application must, after 30 March 2010, be filed under section 3.2 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1).”

46. Section 19 of the Act is repealed.**47.** Sections 24 to 30 of the Act are repealed.**48.** The Act is amended by inserting the following section after section 30:

“30.1. For the purpose of amending or revoking, after 4 March 2012, a qualification certificate or a certificate issued under this Act, Chapter IV of the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) as well as sections 2.14 to 2.16, 3.9 and 3.10 of Schedule E to that Act apply, with the necessary modifications.”

49. Section 31 of the Act is amended by striking out “or before amending or revoking such a document” in the first paragraph.**50.** Section 36 of the Act is amended by inserting “, or of a similar qualification certificate or certificate issued under the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1),” after “under this Act”.**51.** Section 39 of the Act, amended by section 109 of chapter 18 of the statutes of 2011, is again amended by replacing paragraph 1 by the following paragraph:

“(1) the sums collected under sections 35 and 36 and section 30 of the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) where it applies in respect of a qualification certificate or a certificate referred to in Chapter II or III of Schedule E to that Act;”.

52. Section 51 of the Act is replaced by the following section:

“51. A person who is a corporation operating an international financial centre in a taxation year, a member of a partnership at the end of a fiscal period of the partnership that ends in a taxation year and during which the partnership operates such a centre, or an individual entitled, for a taxation year, to a deduction in computing the individual’s taxable income under section 65 or

71, shall enclose with the fiscal return required to be filed by the person for the year under section 1000 of the Taxation Act (chapter I-3) a copy of the certificate that, if the person is that corporation or that member, is referred to in section 12 and was issued for the year in respect of the person or for the fiscal period in respect of the partnership or, if the person is that individual, is referred to in section 19, as it read before being repealed, section 20 or section 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) and was issued for the year in respect of the individual.”

53. Section 63 of the Act is amended

(1) by replacing subparagraphs 1 and 2 of the first paragraph by the following subparagraphs:

“(1) except where section 104 applies for the period or part of the period in respect of the employee in relation to that employment, a qualification certificate referred to in section 14, as it read before being repealed, section 15 or section 3.3 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) was issued in respect of the employee in relation to that employment and is valid for that period or part of the period;

“(2) where section 104 applies for the period or part of the period in respect of the employee in relation to that employment, a certificate referred to in section 20 was issued for the preceding taxation year in respect of the employee in relation to that employment and has not been revoked; and”;

(2) 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 that paragraph applies, the lesser of”.

54. Section 64 of the Act is amended by replacing subparagraph 1 of the first paragraph by the following subparagraph:

“(1) a period covered by a valid certificate referred to in section 19, as it read before being repealed, section 20 or section 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) that was issued in respect of the employee in relation to that employment; or”.

55. Section 65.1 of the Act is amended by replacing paragraph 3 by the following paragraph:

“(3) section 51 is to be read as if “is referred to in section 19, as it read before being repealed, section 20 or section 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) and was issued for the year in respect of the individual” was replaced by “is referred to in section 19, as it read before being repealed, or section 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) and was issued in respect of the individual for the taxation year that includes the particular time referred to in the portion of section 65.1 before paragraph 1”.”

56. Section 66 of the Act is amended, in the first paragraph,

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

“(b) for any part of the period referred to in subparagraph *a*, the individual held a valid certificate referred to in section 19, as it read before being repealed, or section 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) that was issued in respect of the individual in relation to the establishment of the international financial centre and the certificate recognizes the individual as a specialist for that part of the period, and”;

(2) by replacing subparagraph 4 by the following subparagraph:

“(4) for any part of the period beginning at the particular time and ending at the end of the particular year or the part of the particular year, the individual held a valid certificate referred to in section 19, as it read before being repealed, or section 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures that was issued in respect of the individual in relation to that employment and the certificate recognizes the individual as a specialist for that part of the period.”

57. Section 69.2 of the Act is amended by replacing subparagraph 4 of the first paragraph of section 66 enacted by subparagraph *b* of subparagraph 2 of each of the first and third paragraphs by the following subparagraph:

““(4) the individual held a valid certificate referred to in section 19, as it read before being repealed, or section 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures that was issued in respect of the individual in relation to that employment and the certificate recognizes the individual as a specialist for the particular year or the part of the particular year.””

58. Section 69.3 of the Act is amended by replacing subparagraph 3 of the fourth paragraph by the following subparagraph:

“(3) may deduct, in computing the individual’s taxable income for a taxation year preceding the year 2001, in relation to that employment, an amount under section 737.16 of the Taxation Act (chapter I-3), or could so deduct such an amount if the corporation or partnership had not failed to apply, in respect of the individual, for a certificate referred to in section 19 or in section 737.15 of the Taxation Act, as they read before being repealed, or the qualification certificate referred to in section 14, as it read before being repealed.”

59. Section 104 of the Act is replaced by the following section:

“104. The Minister is deemed to have issued, pursuant to section 15, a qualification certificate, valid at any particular time, to a corporation or a partnership in respect of one of its employees where the employee

(1) was an employee of the corporation or partnership on 31 December 1999; and

(2) held a valid certificate issued to the corporation or partnership in respect of the employee for the taxation year 1999 and each subsequent taxation year ending before the particular time, pursuant to section 20 or 21, as it read before being repealed.”

CINEMA ACT

60. Section 168 of the Cinema Act (R.S.Q., chapter C-18.1) is amended

(1) by striking out subparagraph 2 of the first paragraph;

(2) by striking out the second paragraph.

TAXATION ACT

61. Section 737.20 of the Taxation Act (R.S.Q., chapter I-3) is amended by replacing subparagraph ii of paragraph *a* by the following subparagraph:

“ii. the individual would meet the condition set out in subparagraph i if an employer had not failed to apply, in respect of the individual, for a qualification certificate or a certificate referred to in any of sections 737.18.6, 737.18.29, 737.19, 737.22.0.0.1, 737.22.0.0.5, 737.22.0.1 and 737.22.0.5, section 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1), section 19 of the Act respecting international financial centres (chapter C-8.3), as it read before being repealed, or section 737.15, as it read before being repealed; and”.

62. Section 737.27 of the Act is amended by replacing the definition of “eligible seaman” by the following definition:

““eligible seaman” for a taxation year means an individual who is the employee of an eligible shipowner for the year and in respect of whom a

certificate has been issued by the Minister of Transport certifying that the individual is recognized as an eligible seaman in respect of the shipowner for that year;”.

63. Section 1029.8.36.59.32 of the Act is amended by replacing the definition of “qualification certificate” in the first paragraph by the following definition:

““qualification certificate” means a qualification certificate issued either under section 11 of the Cooperative Investment Plan Act, as it read before being repealed, or under section 5.5 of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1);”.

64. Section 1049.0.3 of the Act is amended by replacing paragraphs *b* and *c* of the definition of “culpable conduct” in the first paragraph by the following paragraphs:

“(b) shows indifference towards compliance with this Act, the Cooperative Investment Plan Act (chapter R-8.1.1) or the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) where it applies in respect of the deduction in respect of the second cooperative investment plan, within the meaning assigned to that expression by section 5.1 of Schedule C to that Act; or

“(c) shows a wilful, reckless or wanton disregard of this Act, of the Cooperative Investment Plan Act or the Act respecting the sectoral parameters of certain fiscal measures where it applies in respect of the deduction in respect of the second cooperative investment plan, within the meaning assigned to that expression by section 5.1 of Schedule C to that Act;”.

65. Section 1049.0.5.1 of the Act is amended by inserting “, of the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) where it applies in respect of the deduction in respect of the second cooperative investment plan, within the meaning assigned to that expression by section 5.1 of Schedule C to that Act” after “(chapter R-8.1.1)” in the portion before paragraph *a*.

66. Section 1049.13.1 of the Act is amended by replacing “sections 6 and 11” by “section 6”.

67. Section 1129.12.8 of the Act is amended by replacing the definition of “qualification certificate” by the following definition:

““qualification certificate” means a qualification certificate issued either under section 11 of the Cooperative Investment Plan Act, as it read before being repealed or under section 5.5 of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1);”.

68. Section 1129.12.12 of the Act is amended by replacing the definition of “qualification certificate” in the first paragraph by the following definition:

““qualification certificate” means a qualification certificate issued either under section 11 of the Cooperative Investment Plan Act, as it read before being repealed or under section 5.5 of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1);”.

ACT RESPECTING INVESTISSEMENT QUÉBEC

69. Section 21 of the Act respecting Investissement Québec (R.S.Q., chapter I-16.0.1) is amended by adding the following paragraph at the end:

“The Company’s administration of the sectoral parameters provided in Schedule A to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) is considered to be a mandate given to the Company by the Government.”

COOPERATIVE INVESTMENT PLAN ACT

70. Section 2 of the Cooperative Investment Plan Act (R.S.Q., chapter R-8.1.1) is amended, in the first paragraph,

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

““total assets” of a cooperative or federation of cooperatives for a year means the total assets shown in its financial statements for its last fiscal period ended in the calendar year that precedes the year in which an application for authorization to issue preferred shares for the purposes of this Act is filed in accordance with Chapter V of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures, less the revaluation surplus of its property and less the amount of its incorporeal assets that exceeds the expenditure made in that respect without taking account of any consideration for the purchase of those incorporeal assets which consists of a share of the cooperative’s or federation’s capital stock;”;

(2) by replacing “the year of the application for authorization under section 10” in the definition of “equity” by “the year in which an application for authorization to issue preferred shares for the purposes of this Act is filed in accordance with Chapter V of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1)”.

71. Section 3 of the Act is amended

(1) by replacing “the year of the application for authorization under section 10” in the portion of the first paragraph before subparagraph 1 by “the year in which the cooperative applies for authorization to issue preferred shares

for the purposes of this Act in accordance with Chapter V of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1)”;

(2) by replacing “the year of the application for authorization under section 10” in the portion of the second paragraph before subparagraph 1 by “the year in which the cooperative applies for authorization to issue preferred shares for the purposes of this Act in accordance with Chapter V of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures”;

(3) by replacing “the year of the application for authorization under section 10” in the third paragraph by “the year in which the cooperative applies for authorization to issue preferred shares for the purposes of this Act in accordance with Chapter V of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures,”.

72. Section 4 of the Act is amended by replacing “the year of the application for authorization under section 10” in the portion before paragraph 1 by “the year in which the federation of cooperatives applies for authorization to issue preferred shares for the purposes of this Act in accordance with Chapter V of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1)”.

73. Chapter III of the Act, comprising sections 10 to 16, and sections 18 and 19 of the Act are repealed.

74. Section 23 of the Act is amended

(1) by replacing “issued under section 11 or Chapter IV” in paragraph 1 by “issued under section 5.5 of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1)”;

(2) by replacing “has been revoked in accordance with section 13” in paragraph 4 by “is deemed to be revoked in accordance with section 5.8 of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures”.

75. Section 24 of the Act is replaced by the following section:

“24. The Minister makes available to the public a register of cooperatives and federations of cooperatives holding a qualification certificate issued under this Act or under section 5.5 of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) and of those whose qualification certificate has been revoked.”

76. Section 29 of the Act is amended by replacing paragraph 1 by the following paragraph:

“(1) contravenes section 25, or the second paragraph of section 15 of the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) where that paragraph applies in respect of Chapter V of Schedule C to that Act.”.

ACT RESPECTING THE SOCIÉTÉ DE DÉVELOPPEMENT DES ENTREPRISES CULTURELLES

77. Sections 27 and 27.1 of the Act respecting the Société de développement des entreprises culturelles (R.S.Q., chapter S-10.002) are repealed.

CHAPTER XII

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

DIVISION I

VALIDATION OF ACTS PERFORMED BEFORE 5 MARCH 2012

78. Decisions rendered and all other acts performed by a minister or body before 5 March 2012 that concern the issue, amendment or revocation of a certificate, qualification certificate or other document that is necessary for the purposes of a measure referred to in section 79 are validated insofar as those acts were based on standards not provided for by an Act or regulation.

Fees charged in respect of those acts are also validated, insofar as the fees were not authorized by an Act or regulation.

In this section, any reference to a Minister includes a reference to the Minister of Tourism.

79. The measures to which sections 78 and 80 refer are those listed in section 1.1 of each of the schedules to this Act as well as the following measures:

(1) the deduction in respect of a qualified investment fund provided for in Title VII.2.1 of Book IV of Part I of the Taxation Act (R.S.Q., chapter I-3);

(2) the deduction in respect of an independent trader in financial derivatives provided for in Title VII.2.5 of that Book IV;

(3) the deduction in respect of Québec business investment companies provided for in Title VI.2 of Book VII of that Part I;

(4) the tax credit for scientific research and experimental development provided for in Division II.3 of Chapter III.1 of Title III of Book IX of that Part I;

(5) the tax credit for the creation of digital productions provided for in Division II.6.0.0.6 of that Chapter III.1;

(6) the tax credit for e-business activities provided for in Division II.6.0.1.7 of that Chapter III.1;

(7) the tax credit for job creation in the optics industry in the Québec area provided for in Division II.6.6.1 of that Chapter III.1;

(8) the tax credit for job creation in the manufacturing or environmental sector in the Angus Technopole provided for in Division II.6.6.3 of that Chapter III.1;

(9) the tax credits for the development of the fields of biotechnology and nutraceuticals provided for in Division II.6.6.5 of that Chapter III.1;

(10) the tax credit for job creation in the Carrefours de l'innovation provided for in Division II.6.6.7 of that Chapter III.1;

(11) the tax credit for investment fund creation provided for in Division II.6.8 of that Chapter III.1;

(12) the tax credit relating to fund managers provided for in Division II.6.9 of that Chapter III.1;

(13) the tax credit for solicitation expenditure in respect of a foreign investment fund provided for in Division II.6.12 of that Chapter III.1;

(14) the tax credit relating to financial analysts specialized in securities of Québec corporations or in financial derivatives provided for in Division II.6.13 of that Chapter III.1;

(15) the tax credit relating to communications between corporations and stock market investors provided for in Division II.6.14 of that Chapter III.1;

(16) the tax credits to foster the participation of securities dealers on the NASDAQ Stock Exchange provided for in Division II.6.14.1 of that Chapter III.1; and

(17) the capital tax holiday in respect of a property used in the operation of recreational facilities in Québec provided for in paragraphs *b.3* and *b.4* of section 1137 and sections 1137.2 to 1137.7 of the Taxation Act.

DIVISION II

TRANSITIONAL PROVISIONS

80. The provisions of Chapters III and IV that concern the issue, amendment or revocation, after 4 March 2012, of a document that is necessary for the

purposes of a measure referred to in section 79, in relation either to a date or period that precedes 1 January 2011 or, where the measure is one listed in section 1.1 of Schedule H, to a period having begun before 1 January 2011, and the provisions of Chapter V that concern the review, after 4 March 2012, of a decision in respect of such a document, in relation to such a preceding date or period, apply on the basis of the standards applicable on that date or during that period, despite the fact that those standards are not provided for by an Act or regulation.

For that purpose, any reference to a Minister in Chapters IV and V includes a reference to the Minister of Tourism.

For the purposes of the first paragraph, a reference to standards applicable during a period or on a date is a reference to such standards established by the Minister of Finance and, if applicable, by the minister or body responsible for their application.

81. Before 5 March 2012, the first paragraph of section 22 is to be read

(1) where it applies between 30 March 2010 and 1 January 2011, as if “under Chapter III or IV” was replaced by “under Chapter II or III of Schedule E or under Division III of Chapter III of the Act respecting international financial centres (R.S.Q. chapter C-8.3)”; and

(2) where it applies between 31 December 2010 and 5 March 2012, without reference to “under Chapter III or IV”.

82. Between 30 March 2010 and 5 March 2012, the third paragraph of section 10, the second paragraph of section 12, section 23 and Divisions III and IV of Chapter III of the Act respecting international financial centres (R.S.Q., chapter C-8.3), except the second paragraph of each of sections 26 and 29, apply in respect of Chapters II and III of Schedule E as if they were part of this Act. To that end, those Divisions are to be read as if

(1) “under this subdivision” in section 23 was replaced by “under Division III of Chapter II of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1) or under Division II of Chapter III of that Act”;

(2) “to section 10” in the first paragraph of section 24 was replaced by “to section 2.3 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1)”;

(3) “to section 19 or 20, or section 21 as it read before being repealed” in the second paragraph of section 27 was replaced by “to section 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1)”; and

(4) “under this chapter” in the first paragraph of section 31 was replaced by “under Chapter II or III of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1)”.

83. Section 1 of the Regulation respecting the tariff of fees and the annual contribution payable under the Act respecting international financial centres (R.R.Q., chapter C-8.3, r. 1) is deemed to be a regulation made under section 30 by the Minister of Finance for the purposes of Chapters II and III of Schedule E and applies to those chapters until the date of coming into force of the first regulation made by that Minister under that section for the purposes of those chapters. For that purpose, that section 1 is to be read

(1) as if a reference to the Act was a reference to Chapters II and III of Schedule E to this Act;

(2) as if “section 9 of the Act” in subparagraph 1 of the first paragraph was replaced by “section 2.3 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (2012, chapter 1)”;

(3) as if “section 11 of the Act” in subparagraph 2 of the first paragraph was replaced by “section 2.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures”;

(4) as if “section 13 of the Act” in subparagraph 3 of the first paragraph was replaced by “section 2.8 or 3.3 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures”;

(5) as if “section 17 of the Act” in subparagraph 4 of the first paragraph was replaced by “section 2.10 or 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures”;

(6) as if “sections 10 and 12 of the Act” in subparagraph 5 of the first paragraph was replaced by “sections 2.3 and 2.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures”; and

(7) as if “sections 14 to 16 or sections 19 to 22 of the Act” in subparagraph 6 of the first paragraph was replaced by “sections 2.8 and 3.3 or sections 2.10 and 3.5 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures”.

84. If, before 5 March 2012, the responsible minister or body charged a fee for an act described in this Act, the responsible minister or body may continue to charge that fee until the date on which the first regulation under section 30 comes into force.

DIVISION III**ADMINISTRATION**

85. The Minister of Finance is responsible for the administration of this Act.

DIVISION IV**FINAL PROVISIONS**

86. Chapter I (except for the portion of section 2 before paragraph 1 and paragraph 5 of that section where they apply in respect of Chapter II or III of Schedule E), the first sentence of the first paragraph of section 12, the first paragraph of section 15, sections 60, 62, 69 and 77 and Schedules A to H (except for paragraph 4 of section 1.1 and Chapter V of Schedule C and the portion of section 1.1 before paragraph 3 and Chapters II and III of Schedule E) have effect from 1 January 2011.

87. The portion of section 2 before paragraph 1 and paragraph 5 of that section where they apply in respect of Chapter II or III of Schedule E, Chapter II, section 13, the first paragraph of section 22, sections 26, 39 to 46, 50, 52 to 59, 61, 81 to 83 and 85 and the portion of section 1.1 of Schedule E before paragraph 3, Chapter II of that Schedule (except for Division IV) and Chapter III of that Schedule (except for Division III) have effect from 31 March 2010.

88. This Act comes into force on 5 March 2012.

SCHEDULE A

INVESTISSEMENT QUÉBEC

CHAPTER I

MEASURES COVERED BY THIS SCHEDULE

1.1. Investissement Québec administers the sectoral parameters of the following fiscal measures:

(1) the deduction in respect of a foreign specialist working in the Montréal international trade zone at Mirabel provided for in sections 737.18.6 to 737.18.7.3, 737.18.9 to 737.18.10.1 and 737.18.13 of the Taxation Act (R.S.Q., chapter I-3);

(2) the deduction in respect of manufacturing or processing businesses in the resource regions provided for in sections 737.18.18 to 737.18.26 and 1138.2.3 of the Taxation Act and sections 33, 34 and 34.1.0.1 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5);

(3) the deduction in respect of a foreign specialist in respect of the new economy provided for in sections 737.22.0.1 to 737.22.0.4 of the Taxation Act;

(4) the tax credit for multimedia titles (general) provided for in sections 1029.8.36.0.3.8 to 1029.8.36.0.3.17 of the Taxation Act;

(5) the tax credit for corporations specialized in the production of multimedia titles provided for in sections 1029.8.36.0.3.18 to 1029.8.36.0.3.26 of the Taxation Act;

(6) the tax credit for corporations established in E-Commerce Place provided for in sections 1029.8.36.0.3.46 to 1029.8.36.0.3.59 of the Taxation Act and sections 34.1.9 to 34.1.11 of the Act respecting the Régie de l'assurance maladie du Québec;

(7) the tax credit for major employment-generating projects provided for in sections 1029.8.36.0.3.72 to 1029.8.36.0.3.78 of the Taxation Act;

(8) the tax holidays and tax credits to foster the development of the new economy provided for in sections 771, 771.1, 771.8.5, 771.12, 771.13, 1029.8.36.0.17 to 1029.8.36.0.36.1 and 1138.2.1 of the Taxation Act and sections 33 and 34 of the Act respecting the Régie de l'assurance maladie du Québec;

(9) the tax holidays and tax credits relating to the Montréal international trade zone at Mirabel provided for in sections 737.18.6, 737.18.6.1, 737.18.8

to 737.18.9.2, 737.18.11, 737.18.12, 1029.8.36.0.38 to 1029.8.36.0.93, 1130, 1137 and 1137.8 of the Taxation Act and section 34 of the Act respecting the Régie de l'assurance maladie du Québec;

(10) the tax credit for job creation in the resource regions, in the Aluminum Valley and in the Gaspésie and certain maritime regions of Québec provided for in sections 1029.8.36.72.82.1 to 1029.8.36.72.82.12 of the Taxation Act;

(11) the tax credit for job creation in the Gaspésie and certain maritime regions of Québec in the fields of marine biotechnology, mariculture and marine products processing provided for in sections 1029.8.36.72.82.13 to 1029.8.36.72.82.26 of the Taxation Act; and

(12) the tax credit for the development of e-business provided for in sections 1029.8.36.0.3.79 to 1029.8.36.0.3.83 of the Taxation Act.

CHAPTER II

SECTORAL PARAMETERS OF DEDUCTION RELATING TO FOREIGN SPECIALIST WORKING IN MONTRÉAL INTERNATIONAL TRADE ZONE AT MIRABEL

DIVISION I

INTERPRETATION AND GENERAL

2.1. In this chapter, unless the context indicates otherwise,

“eligible activity” of a recognized business carried on by a corporation in a taxation year, or by a partnership in a fiscal period, means an activity that is specified in the business certificate, within the meaning of the first paragraph of section 10.3, held by the corporation or partnership in respect of the recognized business, and that is carried on in the Montréal international trade zone at Mirabel by the corporation in the year or by the partnership in the fiscal period;

“eligible employer” means a corporation or partnership that holds a valid business certificate within the meaning of the first paragraph of section 10.3;

“foreign specialist tax holiday” means the fiscal measure provided for in Title VII.2.2 of Book IV of Part I of the Taxation Act that allows an individual to deduct an amount in computing his or her taxable income for a taxation year under section 737.18.10 of that Act;

“Montréal international trade zone at Mirabel” has the meaning assigned by section 10.1;

“recognized business” of a corporation for a taxation year, or of a partnership for a fiscal period, means a business that the corporation or partnership declares it is carrying on in the year or fiscal period, and in respect of which the

corporation or partnership holds a business certificate, within the meaning of the first paragraph of section 10.3.

Where a certificate referred to in the definition of “eligible employer” in the first paragraph is revoked retroactively, it is, for the purposes of that definition, deemed to be valid until the date of the notice of revocation.

2.2. In order for an individual who works for an eligible employer to benefit from the foreign specialist tax holiday for a taxation year, the eligible employer must have obtained a certificate in respect of the individual (in this chapter referred to as a “specialist certificate”). The certificate is valid only for the taxation year for which it was obtained.

However, subject to section 2.3, a specialist certificate obtained by an eligible employer in respect of an individual for a particular taxation year is valid only if the employment contract binding the individual to the employer was entered into before 13 June 2003.

2.3. For the purposes of this chapter, a contract resulting from the renewal, after 12 June 2003, of an employment contract referred to in the second paragraph of section 2.2 (in this section referred to as the “original contract”) is deemed not to be an employment contract separate from the original contract.

The rule set out in the first paragraph applies, with the necessary modifications, to a new employment contract that is entered into after 12 June 2003 with another eligible employer, which employer is deemed not to be an employer separate from the eligible employer (in this section referred to as the “first employer”) who entered into the original contract, provided that

- (1) the other eligible employer declares to Investissement Québec that
 - (a) it controls, directly or indirectly, the first employer,
 - (b) it is, directly or indirectly, a controlled subsidiary of the first employer, or
 - (c) as a result of a transaction referred to in section 518 or 566 of the Taxation Act, it is carrying on the business of the first employer in the course of which the individual who entered into the original contract performed duties that met the conditions of section 2.5; and
- (2) it may reasonably be considered that, but for the change of employer, the individual who entered into the original contract would have continued to be recognized as a foreign specialist in respect of the first employer, in accordance with section 2.5, until the time when the individual took up employment with the other eligible employer.

2.4. The parameters provided for in this chapter are administered by Investissement Québec only in the exercise of its powers of amendment and revocation.

DIVISION II

SPECIALIST CERTIFICATE

2.5. A specialist certificate issued to an eligible employer certifies that the individual referred to in the certificate is recognized as a specialist in respect of the employer for the taxation year for which the application for the certificate was made or for the part of the year specified in it.

2.6. An individual may be recognized as a specialist in respect of an eligible employer if the individual is an administrator or professional whose expertise is widely recognized in the individual's community and the individual's duties with the employer are carried on exclusively or almost exclusively, on a continuous basis, in that capacity in the Montréal international trade zone at Mirabel and relate to the eligible activities of the recognized business carried on by the employer.

2.7. If an individual is temporarily absent from work for reasons it considers reasonable, Investissement Québec may, for the purpose of determining whether the individual meets the conditions for recognition as a specialist in respect of an eligible employer, consider that the individual continued to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.

CHAPTER III

SECTORAL PARAMETERS OF TAX HOLIDAYS RELATING TO MANUFACTURING OR PROCESSING BUSINESSES IN RESOURCE REGIONS

DIVISION I

INTERPRETATION AND GENERAL

3.1. In this chapter, unless the context indicates otherwise,

“eligible region” means

(1) any of the following administrative regions described in the Décret concernant la révision des limites des régions administratives du Québec (R.R.Q., chapter D-11, r. 1):

(a) Bas-Saint-Laurent administrative region (01),

(b) Saguenay–Lac-Saint-Jean administrative region (02),

- (c) Abitibi-Témiscamingue administrative region (08),
- (d) Côte-Nord administrative region (09),
- (e) Nord-du-Québec administrative region (10), and
- (f) Gaspésie-Îles-de-la-Madeleine administrative region (11);
- (2) any of the following regional county municipalities:
 - (a) Municipalité régionale de comté d'Antoine-Labelle,
 - (b) Municipalité régionale de comté de La Vallée-de-la-Gatineau,
 - (c) Municipalité régionale de comté de Mékinac, and
 - (d) Municipalité régionale de comté de Pontiac; or

(3) the urban agglomeration of La Tuque, described in section 8 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001);

“qualified total payroll” of a corporation for a taxation year means the qualified total payroll of the corporation for the year, as determined for the purposes of Title VII.2.4 of Book IV of Part I of the Taxation Act;

“tax holiday relating to manufacturing or processing businesses” means any of the following fiscal measures from which a corporation may benefit:

- (1) the fiscal measure provided for in Title VII.2.4 of Book IV of Part I of the Taxation Act, under which the corporation may deduct an amount in computing its taxable income for a taxation year;
- (2) the fiscal measure provided for in section 1138.2.3 of the Taxation Act, under which the corporation may benefit from a deduction in computing its paid-up capital for a taxation year; and
- (3) the fiscal measure provided for in sections 33, 34 and 34.1.0.1 of the Act respecting the Régie de l'assurance maladie du Québec, which allows the corporation to benefit from a contribution exemption under the sixth paragraph of section 34 of that Act;

“total payroll” of a corporation for a taxation year means the total payroll of the corporation for the year, as determined for the purposes of Title VII.2.4 of Book IV of Part I of the Taxation Act.

3.2. A corporation must obtain a qualification certificate from Investissement Québec under this chapter for each taxation year ending after

31 December 2007 for which the corporation intends to benefit from a tax holiday relating to manufacturing or processing businesses.

DIVISION II

QUALIFICATION CERTIFICATE

3.3. A qualification certificate issued to a corporation under this chapter states whether or not a specified transfer of activities occurred at or before the end of the taxation year for which the application for the qualification certificate was filed. If applicable, the qualification certificate states the date of each specified transfer of activities, lists the activities it concerns and specifies the applicable tax benefit reduction factor for the year.

3.4. A transfer of activities is recognized as a specified transfer of activities if it occurs after 26 June 2007 and concerns activities of an establishment located in Québec, outside an eligible region.

However, a transfer of activities that occurred at any time in the part of the year 2007 that begins on 27 June is deemed to have occurred on or before 26 June of that year if, in the opinion of Investissement Québec, the transfer is the materialization of an agreement that was sufficiently advanced on the latter date.

3.5. A transfer of activities occurs at any time if activities are relocated from an establishment located in any place to an establishment of a corporation located in an eligible region and the relocation is carried out as part of the continuation of a business or part of a business by the corporation, as part of an outsourcing contract in favour of the corporation, or as a part of a reorganization of the business of the corporation.

The total payroll is the main factor to be taken into account in determining whether a transfer of activities occurred at any time.

3.6. The reduction factor that is applicable to a corporation for a taxation year corresponds to the proportion that the part of the corporation's qualified total payroll, for the taxation year, that relates to the activities transferred as part of a specified transfer of activities that occurred at or before the end of the year is of all the corporation's qualified total payroll for the year.

CHAPTER IV**SECTORAL PARAMETERS OF DEDUCTION RELATING TO FOREIGN SPECIALIST WORKING IN NEW ECONOMY SECTOR****DIVISION I****INTERPRETATION AND GENERAL**

4.1. In this chapter, unless the context indicates otherwise,

“biotechnology development centre” has the meaning assigned by section 9.1;

“eligible activity” of an eligible employer for a taxation year means,

(1) if the eligible employer is a corporation described in paragraph 1 of the definition of “eligible employer”, an activity of the employer that is mentioned in the corporation certificate, within the meaning of subparagraph 1 of the first paragraph of section 7.2, issued to the corporation for the year;

(2) if the eligible employer is a corporation described in paragraph 3 of the definition of “eligible employer”, an activity of the employer that is mentioned in the activities certificate, within the meaning of subparagraph 2 of the first paragraph of section 9.3, issued to the corporation for the year; or

(3) if the eligible employer is a corporation described in any of paragraphs 4 to 7 of the definition of “eligible employer”, an activity of a business of the employer that is referred to in that paragraph;

“eligible employer” for a taxation year means

(1) a corporation to which a corporation certificate, within the meaning of subparagraph 1 of the first paragraph of section 7.2, is issued for the year;

(2) a corporation that holds a valid exempt corporation certificate, within the meaning of the first paragraph of section 9.2;

(3) a corporation to which a specified corporation certificate, within the meaning of subparagraph 1 of the first paragraph of section 9.3, is issued for the year;

(4) a corporation to which an unrevoked qualification certificate has been issued in respect of a business it carries on in the year, for the purposes of Division II.6.0.1.7 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act;

(5) a corporation to which an unrevoked qualification certificate has been issued in respect of a business it carries on in the year, for the purposes of Division II.6.6.7 of that Chapter III.1;

(6) a corporation to which an unrevoked qualification certificate has been issued in respect of a business that is referred to in paragraph *a* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56 of the Taxation Act and that the corporation carries on in the year, for the purposes of Division II.6.6.5 of that Chapter III.1; or

(7) a corporation to which an unrevoked qualification certificate has been issued in respect of a business that is referred to in paragraph *b* of the definition of “recognized business” in the first paragraph of section 1029.8.36.72.56 of that Act and that the corporation carries on in the year, for the purposes of that Division II.6.6.5;

“foreign specialist tax holiday” means the fiscal measure provided for in Title VII.3.1 of Book IV of Part I of the Taxation Act, under which an individual may deduct an amount in computing his or her taxable income for a taxation year.

For the purposes of the definition of “eligible employer” in the first paragraph, the following rules must be taken into consideration:

(1) where a qualification certificate or a certificate referred to in any of paragraphs 2 and 4 to 7 of that definition is revoked retroactively, it is deemed to be valid until the date of the notice of revocation; and

(2) where a certificate referred to in paragraph 1 or 3 of that definition is revoked, it is deemed to be valid for the whole taxation year for which it was issued.

4.2. In order for an individual who works for an eligible employer to benefit from the foreign specialist tax holiday for a taxation year, the eligible employer must obtain a certificate in respect of the individual (in this chapter referred to as a “specialist certificate”) from Investissement Québec. The certificate must be obtained for each taxation year for which the individual may claim the tax holiday.

The employer must file an application for the certificate before 1 March of the calendar year that follows the taxation year concerned.

However, subject to section 4.3, a specialist certificate obtained by an eligible employer in respect of an individual for a particular taxation year is valid only if the employment contract binding the individual to the employer was entered into before 13 June 2003. This rule does not apply to a corporation described in paragraph 2 or 3 of the definition of “eligible employer” in the first paragraph of section 4.1 that carries on a business in a biotechnology development centre.

4.3. For the purposes of this chapter, a contract resulting from the renewal, after 12 June 2003, of an employment contract referred to in the third paragraph of section 4.2 (in this section referred to as the “original contract”) is deemed not to be an employment contract separate from the original contract.

The rule set out in the first paragraph applies, with the necessary modifications, to a new employment contract that is entered into after 12 June 2003 with another eligible employer, which employer is deemed not to be an employer separate from the eligible employer (in this section referred to as the “first employer”) who entered into the original contract, provided that

(1) the other eligible employer is a corporation described in the third paragraph;

(2) the other eligible employer declares to Investissement Québec that

(a) it controls, directly or indirectly, the first employer,

(b) it is, directly or indirectly, a controlled subsidiary of the first employer, or

(c) as a result of a transaction referred to in section 518 or 566 of the Taxation Act, it is carrying on the business of the first employer in the course of which the individual who entered into the original contract performed duties that met the conditions of section 4.5; and

(3) it may reasonably be considered that, but for the change of employer, the individual who entered into the original contract would have continued to be recognized as a specialist in respect of the first employer, in accordance with section 4.5, until the time when the individual took up employment with the other eligible employer.

The corporation to which subparagraph 1 of the second paragraph refers is,

(1) if the first employer is a corporation described in any of paragraphs 1 and 4 to 7 of the definition of “eligible employer” in the first paragraph of section 4.1, a corporation described in that paragraph;

(2) if the first employer is a corporation described in paragraph 2 of the definition of “eligible employer” in the first paragraph of section 4.1, a corporation described in that paragraph that does not carry on a business in a biotechnology development centre; or

(3) if the first employer is a corporation described in paragraph 3 of the definition of “eligible employer” in the first paragraph of section 4.1, either of the following corporations:

(a) if the new employment contract is entered into between 12 June 2003 and 31 March 2004, a corporation described in that paragraph, and

(b) if the new employment contract is entered into after 30 March 2004, a corporation described in that paragraph that does not carry on a business in a biotechnology development centre.

4.4. Where an eligible employer is not a corporation that is described in paragraph 2 or 3 of the definition of “eligible employer” in the first paragraph of section 4.1 and that carries on a business in a biotechnology development centre, the parameters provided for in this chapter are administered by Investissement Québec only in the exercise of its powers of amendment and revocation.

DIVISION II

SPECIALIST CERTIFICATE

4.5. A specialist certificate issued to an eligible employer certifies that the individual referred to in the certificate is recognized as a specialist in respect of the employer for the taxation year for which the application for the certificate was made or for the part of the year specified in it.

4.6. An individual may be recognized as a specialist in respect of an eligible employer if

(1) unless the employer is a corporation described in paragraph 2 of the definition of “eligible employer” in the first paragraph of section 4.1, the individual’s duties with the employer are exclusively or almost exclusively, on a continuous basis, attributable to eligible activities of the employer; and

(2) the individual’s duties with the employer consist exclusively or almost exclusively, on a continuous basis, in carrying on any of, or a combination of, the following activities:

- (a) training activities;
- (b) research and development;
- (c) specialized tasks with respect to innovation management, marketing, transfer of technologies or innovation financing;
- (d) if the employer is a corporation described in any of paragraphs 1, 4 and 5 of the definition of “eligible employer” in the first paragraph of section 4.1, the development and operation of technological systems or infrastructures; and
- (e) if the employer is a corporation described in paragraph 6 or 7 of the definition of “eligible employer” in the first paragraph of section 4.1, or a corporation described in paragraph 2 or 3 of that definition that carries on a business in a biotechnology development centre, another activity in connection with biotechnology.

4.7. If an individual is temporarily absent from work for reasons it considers reasonable, Investissement Québec may, for the purpose of determining whether the individual meets the conditions for recognition as a specialist in respect of

an eligible employer, consider that the individual continued to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.

4.8. An eligible employer to which a specialist certificate is issued for a taxation year must promptly send a copy of the certificate to the individual concerned so that it may be attached to his or her fiscal return for the year.

CHAPTER V

SECTORAL PARAMETERS OF TAX CREDIT FOR MULTIMEDIA TITLES (GENERAL)

DIVISION I

INTERPRETATION AND GENERAL

5.1. In this chapter, unless the context indicates otherwise,

“chroma key shooting” means any studio shooting in front of a plain coloured screen, generally blue or green, allowing, by means of electronic wizardry, the incorporation of objects, images or special effects in the final image;

“completion date” of the final version of a title means, subject to the third paragraph, its distribution date or the date of the distribution of the first title of a series of titles of which the title is part;

“computer-aided special effects and animation” means special effects and animation sequences, as generally understood in the industry, created using digital technology, excluding effects that are strictly sound effects, subtitles and animation sequences essentially created by means of editing techniques;

“tax credit for multimedia titles” means the fiscal measure provided for in Division II.6.0.1.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“title” means an organized set of information.

For the purposes of the definition of “completion date” of the final version of a title in the first paragraph, the following rules must be taken into account:

(1) the titles that are part of the same collection do not constitute a series of titles if the script or, if there is no script, the action of the title, and the subject matter are substantially different from one title to another;

(2) the distribution date of a title distributed over the Internet is the date on which it is put online; and

(3) the distribution date of a title designed to be used with a game console or on a computer is the date from which the master copy is ready to be reproduced for commercialization purposes.

The completion date of the final version of a title developed by a corporation under a subcontract is the date on which the title is delivered to the client of the corporation.

5.2. To benefit from the tax credit for multimedia titles, a corporation must obtain a qualification certificate (in this chapter referred to as an “initial qualification certificate”) from Investissement Québec in respect of each title for which the corporation intends to claim the credit.

A corporation must also obtain a certificate (in this chapter referred to as a “production work certificate”) from Investissement Québec in respect of each such title. Certificates must be obtained for each taxation year for which the corporation intends to claim the tax credit for multimedia titles.

A corporation to which a production work certificate has been issued in respect of a title must obtain from Investissement Québec, after the completion of a final version of the title, a qualification certificate (in this chapter referred to as a “final qualification certificate”). The application for a final qualification certificate must be filed within two months after the completion date of the final version of the title.

DIVISION II

INITIAL QUALIFICATION CERTIFICATE

5.3. An initial qualification certificate issued to a corporation certifies that the title referred to in the certificate is recognized as an eligible multimedia title or as an eligible related title, as the case may be. In addition, the certificate states

- (1) whether or not the title is being produced to order;
- (2) whether or not the title is intended to be commercialized; and
- (3) whether or not the title is available in a French version.

Investissement Québec may no longer issue an initial qualification certificate in respect of a title where, on the completion date of the final version, the title meets neither the conditions to be recognized as an eligible multimedia title nor the conditions to be recognized as an eligible related title.

5.4. To be recognized as an eligible multimedia title, a title must, subject to section 5.9,

- (1) be produced by the corporation referred to in section 5.2;

(2) contain a substantial volume of three of the following four types of information, in digital form: text, sound, still images and animated images; and

(3) be published on an electronic medium and controlled by software allowing interactivity.

However, a title is deemed to meet the condition of subparagraph 2 of the first paragraph if it is intended for users with a disability.

Similarly, a title that is part of another title produced by a corporation having no establishment in Québec is deemed to meet the conditions of subparagraphs 2 and 3 of the first paragraph if it is established to Investissement Québec's satisfaction that the other title meets those conditions.

For the purposes of subparagraph 3 of the first paragraph, a title is controlled by software allowing interactivity if the user participates in the action of the title. In determining whether that condition is met, the following elements must be taken into account:

- (1) the feedback capability of the title;
- (2) the control that the user may exert on the action of the title; and
- (3) the adaptation potential of the title to the user's needs.

5.5. To be recognized as an eligible related title, a title must, subject to section 5.9,

- (1) be produced by the corporation referred to in section 5.2;
- (2) contain a substantial volume of three of the following four types of information: text, sound, still images and animated images; and
- (3) be linked to a main multimedia title that is subject to an intellectual property right or a licence held by the corporation referred to in section 5.2 or by another corporation with which the corporation is associated, so that it is related to that right or licence.

However, a title is deemed to meet the condition of subparagraph 2 of the first paragraph if it is intended for users with a disability.

Similarly, a title that is part of another title produced by a corporation having no establishment in Québec is deemed to meet the conditions of subparagraphs 2 and 3 of the first paragraph if it is established to Investissement Québec's satisfaction that the other title meets those conditions.

5.6. A particular title is considered to be a main multimedia title in relation to another title (in this section referred to as a "related title"), if

(1) it is produced by the corporation that produces the related title or by a corporation associated with it;

(2) it meets the conditions of subparagraphs 2 and 3 of the first paragraph of section 5.4 or those of the first paragraph of section 6.4; and

(3) it is established to Investissement Québec's satisfaction that the total labour expenditure, in respect of the title, of the corporation that produces it is at least \$1,000,000 or that it is reasonable to expect that that total will be at least \$1,000,000.

In addition, where the particular title is produced by a corporation associated with the corporation that produces the related title, it may be considered to be a main multimedia title, in relation to the related title, only if it is established to Investissement Québec's satisfaction that the corporations are associated with each other throughout the period commencing at the beginning of the design stage of the related title and ending on the completion date of the final version, or that it is reasonable to expect that they will be associated with each other throughout that period.

The conditions for recognition as an eligible related title are deemed never to have been met in respect of a given title where it appears, on the last day of the twelve-month period following the completion date of the final version of the given title or, if it is earlier, on the last day of the thirty-six-month period following the completion date of the final version of the main multimedia title to which the given title is linked, that the total labour expenditure, in respect of the main multimedia title, of the corporation that produces it is less than \$1,000,000. The same applies where it appears, at a particular time in the period referred to in the second paragraph, that the corporation that produces the given title and the corporation that produces the main multimedia title are no longer associated with each other.

In this section, the total labour expenditure of a corporation in respect of a particular title is the aggregate of all amounts each of which is the amount of the corporation's qualified labour expenditure for a particular taxation year, in respect of the particular title, within the meaning of the first paragraph of section 1029.8.36.0.3.8 of the Taxation Act, the portion of the corporation's qualified labour expenditure for a particular taxation year that may reasonably be attributed to the particular title, within the meaning of the first paragraph of section 1029.8.36.0.3.18 of that Act, or the amount that would be the amount of the corporation's qualified labour expenditure for a particular taxation year in respect of the particular title, within the meaning of the first paragraph of section 1029.8.36.0.3.8 of that Act, if the corporation were a qualified corporation within the meaning of that first paragraph. However, only the amounts that are incurred and paid on or before the day that is 12 months after the completion date of the final version of the related title linked to the particular title and that relate exclusively to the production of the particular title may be taken into account.

5.7. A title is considered to be produced to order if production began after an order was placed with the corporation by a person or partnership other than a corporation associated with it.

5.8. A title is considered to be intended for commercialization only if it is available to the public and genuine commercialization efforts are made.

5.9. The following titles may be recognized neither as eligible multimedia titles nor as eligible related titles:

(1) titles that essentially are interpersonal communication services such as electronic bulletin board systems, discussion forums or videoconferencing, or transactional services such as online shopping, electronic ticketing, cybermalls or online payment systems;

(2) titles designed to advertise a for-profit corporation, present its activities or promote its products or services; and

(3) titles that encourage violence, sexism or discrimination.

However, subparagraph 2 of the first paragraph does not operate to exclude a title that meets the conditions of the first paragraph of section 5.5 solely because it is designed to promote the main multimedia title to which it is linked.

DIVISION III

PRODUCTION WORK CERTIFICATE

5.10. A production work certificate issued to a corporation for a taxation year specifies the work carried out in the year, in respect of the title referred to in the certificate, that is recognized as eligible production work.

The certificate also states the name of the individuals who, in the taxation year and while in the service of the corporation or of a subcontractor not dealing at arm's length with it, are directly engaged in such work. In addition, the certificate specifies the functions performed by each individual in the course of the work, the period during which the individual engaged in such work, the number of hours spent by the individual on such work and, if applicable, the name of the subcontractor not dealing at arm's length for which the individual works.

The production work certificate states the name of any person or partnership, other than a subcontractor not dealing at arm's length, with which the corporation entered into a subcontract, specifies which work referred to in the first paragraph is performed under the subcontract, and states the proportion, expressed as a percentage, that the services rendered to the corporation by the person or partnership in connection with such work is of all the services rendered to the corporation by the person or partnership.

Investissement Québec issues a production work certificate in relation to a title to a corporation only if the corporation holds a valid initial qualification certificate in respect of the title.

An individual is deemed, in a particular period in which the individual works for the corporation or for a subcontractor not dealing at arm's length with it, to spend all the hours of work completed in the service of the corporation or subcontractor engaging in work recognized as eligible production work in respect of a title if, during the period, the individual spends at least 90% of those hours engaging in such work.

In this section, "subcontractor not dealing at arm's length" with a corporation means a person or partnership in respect of whom the following conditions are met:

(1) the corporation and the person or partnership have entered into a subcontract concerning the carrying out of work referred to in the first paragraph; and

(2) the corporation is not dealing at arm's length with the person or partnership at the time the subcontract is entered into.

5.11. To be recognized as eligible production work in relation to a title, work must be engaged in for the purpose of completing a stage in the production of the title and in the period commencing at the beginning of the design stage and ending 36 months after the completion date of the final version. Such work includes activities relating to the writing of the title's script, the development of its interactive structure, the acquisition and production of its constituent elements, its computer development and the system architecture. In the case of a title that is recognized as an eligible related title, such work also includes eligible computer-aided special effects and animation activities.

However, activities relating to mastering, media duplication, the acquisition of copyrights, the promotion, distribution or dissemination of a title, other than activities relating to the system architecture, may not be recognized as eligible production work in respect of a title.

Activities relating to the system architecture include the design, installation and maintenance of a network and of the servers required to operate a title, as well as the management of the system security and of the data access.

Activities that contribute directly to the creation of computer-aided special effects and animation and to chroma keying, such as motion capture, correction of animation curves, rendering, image retouching, graphics, filming, the use of computerized and automated animation benches, the use of computer-assisted automated cameras and chroma key shooting, are considered to be eligible computer-aided special effects and animation activities.

DIVISION IV**FINAL QUALIFICATION CERTIFICATE**

5.12. A final qualification certificate issued to a corporation in relation to a title confirms the content of the valid initial qualification certificate the corporation holds in respect of the title. It also specifies the completion date of the final version of the title.

5.13. Investissement Québec must revoke the initial qualification certificate that was issued to a corporation in relation to a title if the corporation fails to file an application for a final qualification certificate in respect of the title within the time limit set out in the third paragraph of section 5.2 or if such an application is denied. The effective date of the revocation is the date of coming into force of the initial qualification certificate.

CHAPTER VI**SECTORAL PARAMETERS OF TAX CREDIT FOR CORPORATIONS
SPECIALIZED IN PRODUCTION OF MULTIMEDIA TITLES****DIVISION I****INTERPRETATION AND GENERAL**

6.1. In this chapter, unless the context indicates otherwise,

“chroma key shooting” means any studio shooting in front of a plain coloured screen, generally blue or green, allowing, by means of electronic wizardry, the incorporation of objects, images or special effects in the final image;

“completion date” of the final version of a title means, subject to the third paragraph, its distribution date or the date of the distribution of the first title of a series of titles of which the title is part;

“computer-aided special effects and animation” means special effects and animation sequences, as generally understood in the industry, created using digital technology, excluding effects that are strictly sound effects, subtitles and animation sequences essentially created by means of editing techniques;

“eligible title” means a title that is recognized by Investissement Québec under section 6.4 or 6.5 as an eligible multimedia title or as an eligible related title;

“tax credit for corporations specialized in the production of multimedia titles” means the fiscal measure provided for in Division II.6.0.1.3 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“title” means an organized set of information.

For the purposes of the definition of “completion date” of the final version of a title in the first paragraph, the following rules must be taken into account:

- (1) the titles that are part of the same collection do not constitute a series of titles if the script or, if there is no script, the action of the title, and the subject matter are substantially different from one title to another;
- (2) the distribution date of a title distributed over the Internet is the date on which it is put online; and
- (3) the distribution date of a title designed to be used with a game console or on a computer is the date from which the master copy is ready to be reproduced for commercialization purposes.

The completion date of the final version of a title developed by a corporation under a subcontract is the date on which the title is delivered to the client of the corporation.

6.2. To benefit from the tax credit for corporations specialized in the production of multimedia titles, a corporation must obtain a certificate (in this chapter referred to as a “specialized corporation certificate”) from Investissement Québec, in respect of its activities for the purposes of Division II.6.0.1.3 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act.

A corporation must also obtain a certificate (in this chapter referred to as a “production work certificate”) from Investissement Québec, in respect of the group of titles for which the corporation intends to claim the tax credit.

The certificates referred to in the first and second paragraphs must be obtained for each taxation year for which the corporation wishes to benefit from the fiscal measure.

A corporation to which a production work certificate has been issued in relation to a group of titles must also obtain from Investissement Québec, after the completion of the final version of a title included in that group, a qualification certificate in respect of the title (in this chapter referred to as a “final qualification certificate”). The application for a final qualification certificate must be filed within two months after the completion date of the final version of the title.

DIVISION II

SPECIALIZED CORPORATION CERTIFICATE

6.3. The specialized corporation certificate issued to a corporation for a taxation year certifies that all or substantially all of the activities it carries on in Québec consist in producing, for itself or for another person or a partnership, eligible titles and, if applicable, in engaging in scientific research and

experimental development relating to those titles. It specifies, as the case may be,

(1) that at least 75% of the eligible titles produced by the corporation in the year were not produced to order, are to be commercialized and are available in a French version, or that at least 75% of its gross revenue for the year is derived from such eligible titles;

(2) that at least 75% of the eligible titles produced by the corporation in the year were not produced to order and are to be commercialized, or that at least 75% of its gross revenue for the year is derived from such eligible titles; or

(3) that less than 75% of the eligible titles produced by the corporation in the year were not produced to order and are to be commercialized, and that less than 75% of its gross revenue for the year is derived from such eligible titles.

The specialized corporation certificate identifies the titles being produced by the corporation in the taxation year that are either titles described in the first paragraph of section 6.9 or titles that are not eligible titles for any other reason.

6.4. To be recognized as an eligible multimedia title, a title must, subject to section 6.9,

(1) contain a substantial volume of three of the following four types of information, in digital form: text, sound, still images and animated images; and

(2) be published on an electronic medium and controlled by software allowing interactivity.

However, a title is deemed to meet the condition of subparagraph 1 of the first paragraph if it is intended for users with a disability.

Similarly, a title that is part of another title produced by a corporation having no establishment in Québec is deemed to meet the conditions of the first paragraph if it is established to Investissement Québec's satisfaction that the other title meets those conditions.

For the purposes of subparagraph 2 of the first paragraph, a title is controlled by software allowing interactivity if the user participates in the action of the title. In determining whether that condition is met, the following elements must be taken into account:

(1) the feedback capability of the title;

(2) the control that the user may exert on the action of the title; and

(3) the adaptation potential of the title to the user's needs.

6.5. To be recognized as an eligible related title, a title must, subject to section 6.9,

(1) contain a substantial volume of three of the following four types of information: text, sound, still images and animated images; and

(2) be linked to a main multimedia title that is subject to an intellectual property right or a licence held by the corporation that produces it or by another corporation with which the corporation is associated, so that it is related to that right or licence.

However, a title is deemed to meet the condition of subparagraph 1 of the first paragraph if it is intended for users with a disability.

Similarly, a title that is part of another title produced by a corporation having no establishment in Québec is deemed to meet the conditions of the first paragraph if it is established to Investissement Québec's satisfaction that the other title meets those conditions.

6.6. A particular title is considered to be a main multimedia title in relation to another title (in this section referred to as a "related title"), if

(1) it is produced by the corporation that produces the related title or by a corporation associated with it;

(2) it meets the conditions of subparagraphs 2 and 3 of the first paragraph of section 5.4 or those of the first paragraph of section 6.4; and

(3) it is established to Investissement Québec's satisfaction that the total labour expenditure, in respect of the title, of the corporation that produces it is at least \$1,000,000 or that it is reasonable to expect that that total will be at least \$1,000,000.

In addition, where the particular title is produced by a corporation associated with the corporation that produces the related title, it may be considered to be a main multimedia title, in relation to the related title, only if it is established to Investissement Québec's satisfaction that the corporations are associated with each other throughout the period commencing at the beginning of the design stage of the related title and ending on the completion date of the final version, or that it is reasonable to expect that they will be associated with each other throughout that period.

The conditions for recognition as an eligible related title are deemed never to have been met in respect of a given title where it appears, on the last day of the twelve-month period following the completion date of the final version of the given title or, if it is earlier, on the last day of the thirty-six-month period following the completion date of the final version of the main multimedia title to which the given title is linked, that the total labour expenditure, in respect of the main multimedia title, of the corporation that produces it is less than

\$1,000,000. The same applies where it appears, at a particular time in the period referred to in the second paragraph, that the corporation that produces the given title and the corporation that produces the main multimedia title are no longer associated with each other.

In this section, the total labour expenditure of a corporation in respect of a particular title is the aggregate of all amounts each of which is the amount of the corporation's qualified labour expenditure for a particular taxation year, in respect of the particular title, within the meaning of the first paragraph of section 1029.8.36.0.3.8 of the Taxation Act, the portion of the corporation's qualified labour expenditure for a particular taxation year that may reasonably be attributed to the particular title, within the meaning of the first paragraph of section 1029.8.36.0.3.18 of that Act, or the amount that would be the amount of the corporation's qualified labour expenditure for a particular taxation year in respect of the particular title, within the meaning of the first paragraph of section 1029.8.36.0.3.8 of that Act, if the corporation were a qualified corporation within the meaning of that first paragraph. However, only the amounts that are incurred and paid on or before the day that is 12 months after the completion date of the final version of the related title linked to the particular title and that relate exclusively to the production of the particular title may be taken into account.

6.7. A title is considered to be produced to order if production began after an order was placed with the corporation by a person or partnership other than a corporation associated with it.

6.8. A title is considered to be intended for commercialization only if it is available to the public and genuine commercialization efforts are made.

6.9. The following titles may be recognized neither as eligible multimedia titles nor as eligible related titles:

- (1) titles that essentially are interpersonal communication services such as electronic bulletin board systems, discussion forums or videoconferencing, or transactional services such as online shopping, electronic ticketing, cybermalls or online payment systems;
- (2) titles designed to advertise a for-profit corporation, present its activities or promote its products or services; and
- (3) titles that encourage violence, sexism or discrimination.

However, subparagraph 2 of the first paragraph does not operate to exclude a title that meets the conditions of the first paragraph of section 6.5 solely because it is designed to promote the main multimedia title to which it is linked.

DIVISION III**PRODUCTION WORK CERTIFICATE**

6.10. A production work certificate issued to a corporation for a taxation year specifies the work carried out in the year by the corporation or, if applicable, on its behalf, in respect of any eligible title it produces, that is recognized as eligible production work.

The certificate also states the name of the individuals who, in the taxation year and while in the service of the corporation or of a subcontractor not dealing at arm's length with it, are directly engaged in such work. In addition, the certificate specifies the functions performed by each individual in the course of the work, the percentage of the individual's working time devoted to such work and, if applicable, the name of the subcontractor not dealing at arm's length for which the individual works.

The production work certificate states the name of any person or partnership, other than a subcontractor not dealing at arm's length, with which the corporation entered into a subcontract, specifies which work referred to in the first paragraph is performed under the subcontract, and states the proportion, expressed as a percentage, that the services rendered to the corporation by the person or partnership in connection with such work is of all the services rendered to the corporation by the person or partnership.

An individual is deemed, in a particular period in which the individual works for the corporation or for a subcontractor not dealing at arm's length with it, to spend all of the individual's working time for the corporation or subcontractor engaging in work recognized as eligible production work in respect of an eligible title the corporation produces if, during the period, the individual spends at least 90% of working time engaging in such work.

In this section, "subcontractor not dealing at arm's length" with a corporation means a person or partnership in respect of whom the following conditions are met:

(1) the corporation and the person or partnership have entered into a subcontract concerning the carrying out of work referred to in the first paragraph; and

(2) the corporation is not dealing at arm's length with the person or partnership at the time the subcontract is entered into.

6.11. To be recognized as eligible production work in relation to an eligible title, work must be engaged in for the purpose of completing a stage in the production of the title and in the period commencing at the beginning of the design stage and ending 36 months after the completion date of the final version. Such work includes activities relating to the writing of the title's script, the development of its interactive structure, the acquisition and production of its constituent elements, its computer development and the system architecture.

If the eligible title is a title that is recognized as an eligible related title, such work also includes eligible computer-aided special effects and animation activities.

However, activities relating to mastering, media duplication, the acquisition of copyrights, the promotion, distribution or dissemination of an eligible title, other than activities relating to the system architecture, may not be recognized as eligible production work in respect of an eligible title.

Activities relating to the system architecture include the design, installation and maintenance of a network and of the servers required to operate a title, as well as the management of the system security and of the data access.

Activities that contribute directly to the creation of computer-aided special effects and animation and to chroma keying, such as motion capture, correction of animation curves, rendering, image retouching, graphics, filming, the use of computerized and automated animation benches, the use of computer-assisted automated cameras and chroma key shooting, are considered to be eligible computer-aided special effects and animation activities.

DIVISION IV

FINAL QUALIFICATION CERTIFICATE

6.12. A final qualification certificate issued to a corporation in respect of a title that has been taken into consideration for the purpose of issuing a specialized corporation certificate to the corporation for a taxation year confirms that the title is an eligible title and states

- (1) whether or not the title is being produced to order;
- (2) whether or not the title is intended to be commercialized; and
- (3) whether or not the title is available in a French version.

6.13. If a corporation fails to file an application for a final qualification certificate in respect of a particular title within the time limit set out in the fourth paragraph of section 6.2 or if such an application is denied, Investissement Québec must amend or revoke, as applicable, each of the specialized corporation certificates issued to the corporation for a taxation year in which the title was being produced. Similarly, Investissement Québec may amend such a certificate if the characteristics of the title that are confirmed by the final qualification certificate differ from those taken into account when the certificate was issued.

CHAPTER VII**SECTORAL PARAMETERS OF TAX CREDIT FOR CORPORATIONS
ESTABLISHED IN E-COMMERCE PLACE****DIVISION I****INTERPRETATION AND GENERAL****7.1.** In this chapter,

“E-Commerce Place” means all the buildings located in Montréal at 1350 and 1360, boulevard René-Lévesque Ouest;

“tax credit relating to E-Commerce Place” means the fiscal measure provided for in Division II.6.0.1.6 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year or, if a corporation so elects for a taxation year, the fiscal measure provided for in subdivision 3.1 of Division I of Chapter IV of the Act respecting the Régie de l’assurance maladie du Québec, under which it is deemed to have made an overpayment to the Minister of Revenue under that Division I.

7.2. To benefit from the tax credit relating to E-Commerce Place, a corporation must obtain the following certificates from Investissement Québec:

(1) a certificate for the purposes of Division II.6.0.1.6 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act (in this chapter referred to as a “corporation certificate”); and

(2) a certificate in respect of each individual for whom the corporation claims the tax credit (in this chapter referred to as an “employee certificate”).

The certificates must be obtained for each taxation year for which the corporation intends to claim the tax credit.

However, Investissement Québec may deliver such certificates for a particular taxation year only if the following conditions are met in respect of the corporation that applied for them:

(1) a corporation certificate was issued to the corporation for the most recent taxation year, prior to the particular year, for which it filed a written application for that purpose before 12 June 2003;

(2) a corporation certificate was issued to the corporation for each taxation year that is between that prior year and the particular year; and

(3) at the time the certificates must be issued for the particular year, no certificate referred to in subparagraph 1 or 2 has been revoked.

If, at a particular time, Investissement Québec revokes a corporation certificate issued to the corporation for a given taxation year not prior to the taxation year referred to in subparagraph 1 of the third paragraph, any certificate issued to the corporation for a taxation year subsequent to the given year is deemed to be revoked by Investissement Québec at that time. In such a case, the effective date of the deemed revocation is the date of coming into force of the certificate that is deemed to be revoked. The same applies to any employee certificate issued for the given year, except that the effective date of the deemed revocation is the date specified in the notice of revocation of the corporation certificate.

7.3. For the purpose of applying, for a particular taxation year, the third paragraph of section 7.2 in respect of a particular corporation resulting from a corporate reorganization involving at least one other corporation that held a valid corporation certificate for its taxation year ending immediately before the time of the reorganization or that includes that time (in this section and in section 7.4 referred to as the “reorganization year”), any corporation certificate issued to the other corporation, or, if there is more than one, to any of the other corporations, for any of its taxation years that is the reorganization year, the year referred to in subparagraph 1 of that third paragraph or a year between those two taxation years, or that is deemed to have been issued to the corporation because of this paragraph, is, subject to the second paragraph, deemed to have been issued to the particular corporation for the same taxation year. This paragraph is deemed to have applied before 1 January 2011 in respect of any other corporation resulting from a corporate reorganization, if a corporation certificate was issued to the other corporation before that date.

However, if a corporation certificate that was issued to a given corporation and to which the first paragraph would otherwise apply is revoked by Investissement Québec, none of the corporation certificates that were issued, or that are deemed to have been issued, to the given corporation are deemed to have been issued to the particular corporation under the first paragraph.

If, at a particular time, the application of the second paragraph causes the conditions of subparagraphs 1 and 2 of the third paragraph of section 7.2 to cease to be met in respect of the particular corporation for a particular taxation year, any certificate issued to the particular corporation is deemed to be revoked by Investissement Québec at that time. In such a case, the effective date of the deemed revocation is the date of coming into force of the certificate that is revoked.

In this section and in section 7.4, “corporate reorganization” means

- (1) an amalgamation of corporations;
- (2) the winding-up of a wholly-owned subsidiary into its parent; or
- (3) a reorganization in the course of which a corporation transfers to another corporation all of its activities referred to in the unrevoked corporation

certificate issued to the corporation for the taxation year that includes the time of the transfer, which time is considered to be the time of the reorganization, provided that all the issued shares of each class of shares of the capital stock of each of the two corporations that are parties to the transfer are owned by the same person or are owned by the same group of persons and are distributed among its members in such a manner that the proportion of issued shares of any class of shares of the capital stock of either of the two corporations that are owned by each member is identical to the proportion of issued shares of the corresponding class of shares of the capital stock of the other corporation that are owned by that member.

For the purposes of subparagraph 2 of the fourth paragraph, a corporation is a wholly-owned subsidiary of another corporation (in this section referred to as the “parent”), if at least 90% of all the issued shares of each class of shares of its capital stock are owned by the parent.

For the purposes of the first paragraph and of section 7.4, either the parent or the other corporation referred to in subparagraph 3 of the fourth paragraph is considered to be the corporation resulting from a corporate reorganization, depending on whether the reorganization is described in subparagraph 2 or 3 of that fourth paragraph.

The corporation certificate held for the reorganization year by the corporation that transferred all its activities referred to in the certificate is deemed to be revoked by Investissement Québec as of the time of the reorganization. However, this presumption does not apply in respect of the second paragraph.

DIVISION II

CORPORATION CERTIFICATE

7.4. A particular corporation certificate issued to a corporation for a taxation year certifies that at least 75% of the activities carried on by the corporation in the premises it occupies in E-Commerce Place for the year consist in developing and supplying products and services relating to e-business or are activities relating to the operation of e-business solutions. The particular certificate also lists the corporation’s activities that are recognized as such.

If the corporation is a particular corporation referred to in the first paragraph of section 7.3 for the taxation year, the particular certificate must specify the time of the corporate reorganization as well as the names of all other corporations holding a valid corporation certificate for the reorganization year which, at the time of issue, had not been revoked by Investissement Québec. It also specifies, if applicable, for each of the other corporations listed in the certificate that, for a preceding taxation year, was itself a particular corporation referred to in the first paragraph of section 7.3, both the time of the preceding reorganization from which it resulted and the names of all other corporations holding a valid corporation certificate for the year of that preceding reorganization which, at the time of issue, had not been revoked by Investissement Québec.

If part of the premises is not yet available for occupation, the corporation must establish to Investissement Québec's satisfaction that it has entered into a lease to occupy that part of the premises at the earliest date possible. Once that fact is established, the corporation is deemed, for the purposes of the first paragraph, to carry on, in that part of the premises and throughout the period during which it may not occupy it, the activities that it carries on elsewhere and that are listed in the particular certificate.

7.5. Subject to section 7.7, each of the following activities is an activity consisting in developing and supplying products and services relating to e-business:

- (1) consulting in information technology or e-business solutions and processes;
- (2) the development, integration or implementation of information systems or technology infrastructures;
- (3) the design or development of e-commerce solutions;
- (4) the development of security services relating to e-commerce activities;
- (5) the development of distribution software packages; and
- (6) the development of electronic banking relating to e-commerce activities.

7.6. Subject to section 7.7, each of the following activities is an activity relating to the operation of e-business solutions:

- (1) the processing of electronic transactions through a transactional website; and
- (2) the management, operation, maintenance or evolution of systems, applications or infrastructures, namely,
 - (a) the management of processing centres relating to e-business,
 - (b) the management of remote operation centres,
 - (c) the maintenance or evolution of e-business applications or solutions,
 - (d) the management of local or wide area networks,
 - (e) the operation of 24/7 technical assistance services to businesses and customers,
 - (f) the management of customer service centres deriving from e-commerce activities,

(g) the operation of technological outsourcing services, and

(h) the operation of business process outsourcing services relating to the operation of an e-business solution (back office), or the management of business processes in connection with the internal operation of an e-business solution (internal back office) if those processes involve the centralization, consolidation and coordination of back office activities of the corporation in the same place and if the centralization of the corporation's business processes allows more than one of its establishments in Québec and elsewhere to be served.

7.7. The following activities are neither activities consisting in developing and supplying products and services relating to e-business, nor activities relating to the operation of e-business solutions:

- (1) the repair, maintenance and reconditioning of hardware or equipment;
- (2) the manufacturing of machines, instruments, components, parts, hardware or equipment;
- (3) the assembly of parts or components, such as the assembly of television sets, computer monitors, calculators or cash registers;
- (4) audio or video signal distribution services via television broadcasting, telephony, cable broadcasting, satellites or other cellular networks;
- (5) the operation of radio or television broadcasting satellites, studios or networks;
- (6) cinematography, including postproduction, and audiovisual production, including television programs, that do not relate to a global e-business solution;
- (7) teleconferencing services;
- (8) an Internet access service, unless it is provided in the course of supplying an e-business solution;
- (9) the publishing of books or newspapers and the production of disks;
- (10) training provided by a specialized school or body;
- (11) a telemarketing activity;
- (12) an activity relating to surveys; and
- (13) the business processes relating to human resources management, credit card processing and any activity that does not refer to an e-business activity or to the management, maintenance or evolution of centralized computerized systems or infrastructures.

DIVISION III**EMPLOYEE CERTIFICATE**

7.8. An employee certificate issued to a corporation certifies that the individual referred to in the certificate is recognized as an eligible employee of the corporation for the taxation year for which the application for the certificate was made or for the part of the year specified in it.

7.9. An individual may be recognized as an eligible employee of a corporation, if

(1) the individual works full-time for the corporation, that is, at least 26 hours per week, for an expected minimum period of 40 weeks;

(2) all or substantially all of the individual's duties consist in undertaking, supervising or directly supporting work relating to an activity of the corporation referred to in section 7.5 or 7.6; and

(3) the individual performs his or her duties either in the corporation's premises that are situated in E-Commerce Place, or elsewhere but in connection with contracts attributable to the business carried on by the corporation in those premises.

For the purposes of subparagraph 2 of the first paragraph, an individual's administrative tasks are not to be considered as part of duties consisting in undertaking, supervising or directly supporting work relating to an activity of the corporation referred to in section 7.5 or 7.6.

In this section, "administrative tasks" include tasks relating to commercialization, operations management, accounting, finance, legal affairs, public relations, communications, contract solicitation, and human and physical resources management.

7.10. The number of employee certificates that Investissement Québec may issue to a corporation for a taxation year may not exceed the result obtained by dividing the total area of the premises occupied by the corporation in E-Commerce Place by the area of the average reasonable space intended for the exclusive use of an individual recognized as an eligible employee of the corporation for the year and that is needed by that individual to perform his or her duties.

The area of the average reasonable space is assessed taking into account the nature of the duties performed and the proportion that, for the same work shift, each type of work station of the corporation for which an employee certificate may be issued is of all such work stations.

7.11. If an individual is temporarily absent from work for reasons it considers reasonable, Investissement Québec may, for the purpose of determining whether the individual meets the conditions for recognition as an eligible

employee of a corporation, consider that the individual continued to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.

CHAPTER VIII

SECTORAL PARAMETERS OF TAX CREDIT FOR MAJOR EMPLOYMENT-GENERATING PROJECTS

DIVISION I

INTERPRETATION AND GENERAL

8.1. In this chapter, unless the context indicates otherwise,

“eligible contract” of a corporation means a contract that is entered into by the corporation and that is recognized as an eligible contract under a current certificate issued in its respect;

“qualifying period” of a corporation, in relation to a contract, means, depending on whether the first day on which activities in connection with the contract are carried on is or is not prior to 2 January 2007, the 24- or 36-month period that begins

(1) if the corporation certificate in relation to the contract was issued to the corporation after 19 December 2007, on 31 December 2008 or, if it is earlier, on that first day, or

(2) in any other case, on that first day;

“tax credit for major employment-generating projects” means the fiscal measure provided for in Division II.6.0.1.8 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year.

8.2. To benefit from the tax credit for major employment-generating projects, in relation to a particular contract, a corporation must obtain the following certificates from Investissement Québec:

(1) a certificate in respect of the corporation, in relation to the particular contract (in this chapter referred to as a “corporation certificate”);

(2) a certificate in respect of the particular contract (in this chapter referred to as a “contract certificate”); and

(3) a certificate in respect of each individual for whom, in relation to the particular contract, the corporation claims the tax credit (in this chapter referred to as an “employee certificate”).

Employee certificates must be obtained for each taxation year for which the corporation intends to benefit from the tax credit. However, Investissement Québec may not issue an employee certificate to a corporation for a taxation year that begins after 31 December 2016.

Investissement Québec may issue a certificate referred to in subparagraph 1 or 2 of the first paragraph to a corporation only if it filed an application for that purpose with Investissement Québec before 1 April 2008.

The revocation by Investissement Québec of a contract certificate in respect of a particular contract entails the revocation of the related corporation certificate. In such a case, the notice of revocation of the contract certificate is considered to be a notice of revocation of the corporation certificate as well.

Investissement Québec may issue an employee certificate to a corporation in relation to a particular contract, for a particular taxation year, only if the corporation certificate held by the corporation, in relation to the contract, is valid for all or part of the particular year.

If, at a particular time, Investissement Québec revokes a corporation certificate issued to a corporation, in relation to a particular contract, any employee certificate issued to the corporation, in relation to the contract, for a taxation year subsequent to the given year that includes the date on which the revocation becomes effective is deemed to be revoked by Investissement Québec at that time. In such a case, the effective date of the deemed revocation is the date of coming into force of the certificate that is deemed to be revoked. The same applies to such an employee certificate issued for the given year, except that the effective date of the deemed revocation is the date specified in the notice of revocation of the corporation certificate.

8.3. If the carrying out of a particular contract devolves on a particular corporation and the particular corporation resulted from a corporate reorganization involving another corporation that held, immediately before the reorganization, in relation to the particular contract, a corporation certificate and a contract certificate that had not been revoked, the following rules apply:

(1) the particular corporation, the other corporation and any other corporation involved in a preceding reorganization, in respect of which this subparagraph applied in relation to the particular contract, are, for the purpose of applying sections 8.5 and 8.16 to those corporations, deemed to be a single corporation, unless their corporation certificate, in relation to the contract, is revoked;

(2) for the purposes of the third paragraph of section 8.2, the particular corporation is deemed to have filed its application for a corporation certificate and a contract certificate, in relation to the particular contract, on or before 31 March 2008; and

(3) for the purposes of subparagraph 1 of the first paragraph of section 8.8, the particular corporation is deemed to have entered into the particular contract before 1 January 2008.

Subparagraph 1 of the first paragraph is deemed to have applied, in relation to the particular contract, before 1 January 2011 in respect of any other corporation involved in a corporate reorganization, if a corporation certificate and a contract certificate, in relation to the contract, were issued to the corporation resulting from the reorganization for a period beginning before that date.

If the reorganization is described in subparagraph 3 of the seventh paragraph, the other corporation must provide to the particular corporation a copy of any certificate, in relation to the particular contract, issued to it by Investissement Québec or, if the other corporation itself resulted from a preceding corporate reorganization, any copy of such a certificate that was provided to it by the other corporation involved in that preceding reorganization.

The corporation certificate and the contract certificate, in relation to the particular contract, held by the other corporation immediately before the reorganization are deemed to be revoked by Investissement Québec as of the time of the reorganization. The same applies to any employee certificate held by the corporation for the taxation year that ends immediately before the time of the reorganization or that includes that time.

The corporation certificate issued to the particular corporation, in relation to a particular contract entered into by the particular corporation after 31 December 2007 or following an application it filed after 31 March 2008, is deemed to be revoked by Investissement Québec as of the date of its coming into force, if, after the time of the corporate reorganization from which it resulted, Investissement Québec revokes any of the following certificates, in relation to the contract:

(1) the corporation certificate issued to another corporation referred to in subparagraph 1 of the first paragraph, following the last application for a corporation certificate that was filed before 1 April 2008;

(2) the corporation certificate issued to any other corporation referred to in that subparagraph 1, following an application filed after 31 March 2008;

(3) the corporation certificate issued to another corporation referred to in that subparagraph 1 that is the last corporation to have entered into the particular contract before 1 January 2008; or

(4) the corporation certificate issued to any other corporation referred to in that subparagraph 1 that entered into the particular contract after 31 December 2007.

The fifth paragraph does not apply if the effective date of the revocation of any of the certificates referred to in subparagraphs 1 to 4 of that paragraph

precedes the time of the corporate reorganization in which the other corporation is involved.

In this section, “corporate reorganization” means

- (1) an amalgamation of corporations;
- (2) the winding-up of a wholly-owned subsidiary into its parent; or
- (3) the carrying on, as of a particular time, of a business by a corporation, if the business was, immediately before that time, carried on by another corporation and the other corporation was carrying out, in the course of the business, a contract that was an eligible contract of the other corporation.

For the purposes of subparagraph 2 of the seventh paragraph, a corporation is a wholly-owned subsidiary of another corporation (in this chapter referred to as the “parent”) if at least 90% of all the issued shares of each class of shares of its capital stock are owned by the parent.

For the purposes of this chapter, either the parent or the corporation described in subparagraph 3 of the seventh paragraph is considered to be the corporation resulting from a corporate reorganization, depending on whether the reorganization is described in subparagraph 2 or 3 of that paragraph.

DIVISION II

CORPORATION CERTIFICATE

8.4. A corporation certificate issued to a corporation, in relation to a particular contract, certifies that the corporation operates in the field of information technologies under the contract. The corporation certificate also confirms that, in the opinion of Investissement Québec, the carrying out of the contract will result in the creation of at least 150 jobs in the 36-month period that is specified in the corporation certificate and that begins on the earlier of

- (1) 31 December 2008; and
- (2) the date on which activities in connection with the contract are first carried on.

However, if the corporation certificate, in relation to a contract, is issued to a particular corporation resulting from a corporate reorganization described in the seventh paragraph of section 8.3, Investissement Québec must instead specify in the corporation certificate the 24- or 36-month period that applied to the other corporation involved in the reorganization, in relation to the contract.

8.5. Investissement Québec is justified in revoking a corporation certificate, in relation to a particular contract, issued to a corporation, if it is evident, at the end of the corporation’s qualifying period in relation to the contract, that

the number of jobs created, during that period, because of the carrying out of the contract, did not exceed 149 at any time. The effective date of the revocation is the date of coming into force of the corporation certificate.

If a corporation certificate, in relation to a particular contract, issued to a corporation is revoked at a particular time by Investissement Québec under the first paragraph, the contract certificate in respect of the contract and any employee certificate, in relation to the contract, issued to the corporation are deemed to be revoked at that time by Investissement Québec. The effective date of each deemed revocation is the date of coming into force of the certificate that is deemed to be revoked.

8.6. To determine whether a corporation meets the job creation requirement to which sections 8.4 and 8.5 refer, in relation to a particular contract, Investissement Québec must only count the number of jobs created each of which is held by an individual in respect of whom an employee certificate has been issued to the corporation, in relation to the contract.

However, the first paragraph applies with reference to the following rules:

(1) if an employee certificate in respect of an individual could be issued to the corporation, in relation to the particular contract, but for section 8.18, Investissement Québec may count the job held by the individual; and

(2) if, in any period, the corporation carries out two or more particular contracts that are eligible contracts of the corporation and two or more employee certificates are issued to it in respect of the same individual who works for the corporation, in relation to the particular contracts, Investissement Québec may only count the job held by the individual in relation to one of those contracts.

DIVISION III

CONTRACT CERTIFICATE

8.7. A contract certificate issued to a corporation certifies that the contract referred to in the certificate is recognized as an eligible contract. It also lists the activities carried on under the contract.

8.8. A contract entered into by a corporation may be recognized as an eligible contract, if

(1) the contract is entered into after 31 December 2004 and before 1 January 2008;

(2) the activities carried on under the contract consist in

(a) developing and supplying products and services relating to e-business;

(b) activities relating to the operation of e-business solutions; or

(c) activities of a customer relations centre that provides support, at a transactional level, to a sales and marketing service and whose technological environment uses various media in the context of technological convergence in computer telephony;

(3) the majority of the activities carried on under the contract are not activities in respect of which the corporation avails itself of a fiscal measure referred to in another chapter of this schedule; and

(4) subject to the second paragraph, the contract is not a subcontract entered into with a person or partnership with whom the corporation is not dealing at arm's length.

Subparagraph 4 of the first paragraph does not apply if

(1) the corporation establishes to Investissement Québec's satisfaction that the contract relates to services that are ultimately provided to a customer who is a person or partnership with whom the corporation is dealing at arm's length and that relate to a business all or substantially all of which is carried on outside Québec by the customer; and

(2) the activity subcontracted to the corporation under the contract was not carried on in Québec before the contract was entered into.

8.9. Subject to section 8.12, each of the following activities consist in developing and supplying products and services relating to e-business:

(1) consulting in information technology or e-business solutions and processes;

(2) the development, integration or implementation of information systems or technology infrastructures;

(3) the design or development of e-commerce solutions;

(4) the development of security services relating to e-commerce activities;

(5) the development of distribution software packages; and

(6) the development of electronic banking relating to e-commerce activities.

8.10. Subject to section 8.12, each of the following activities is an activity relating to the operation of e-business solutions:

(1) the processing of electronic transactions through a transactional website; and

(2) the management, operation, maintenance or evolution of systems, applications or infrastructures, namely,

- (a) the management of processing centres relating to e-business,
- (b) the management of remote operation centres,
- (c) the maintenance or evolution of e-business applications or solutions,
- (d) the management of local or wide area networks,
- (e) the operation of technological outsourcing services, and
- (f) the operation of business process outsourcing services relating to the operation of an e-business solution (back office), or the management of business processes in connection with the internal operation of an e-business solution (internal back office) if those processes involve the centralization, consolidation and coordination of back office activities of the corporation in the same place and if the centralization of the corporation's business processes allows more than one of its establishments in Québec and elsewhere to be served.

8.11. Subject to the second paragraph and section 8.12, each of the following activities is an activity related to the operation of a customer relations centre:

- (1) e-commerce customer relations management, if the products sold are related to information technologies;
- (2) technical assistance to businesses and customers (help desk) related to the use of an e-business solution or of a product that supports such a solution, provided such assistance relates to the technical aspects of the product; and
- (3) customer service directly related to the use of an e-commerce solution.

An activity described in the first paragraph is considered to be an activity related to the operation of a corporation's customer relations centre only if

- (1) the corporation carries on activities consisting mostly in dealing with incoming calls, unless the corporation provides e-commerce customer relations management services;
- (2) the corporation carries on activities in a specialized field and its employees have specialized training; and
- (3) the corporation's technological environment uses various media, allowing for the convergence of new technologies.

An activity described in subparagraph 2 of the first paragraph does not include the management of subscriptions to a cellular telephony service, such as the management of plan changes and the management of the warranties of a product that supports an e-business solution.

8.12. The following activities are neither activities consisting in developing and supplying products and services relating to e-business, nor activities related to the operation of e-business solutions, nor activities related to the operation of a customer relations centre:

- (1) the installation, repair, maintenance and reconditioning of hardware or equipment;
- (2) the manufacturing of machines, instruments, components, parts, hardware or equipment;
- (3) the assembly of parts or components, such as the assembly of television sets, computer monitors, calculators or cash registers;
- (4) traditional audio or video signal distribution services via television broadcasting, telephony, cable broadcasting, satellites or other cellular networks that do not support e-business solutions;
- (5) the operation of radio or television broadcasting satellites, studios or networks;
- (6) cinematography, including postproduction, and audiovisual production, including television programs, that do not relate to a global e-business solution;
- (7) teleconferencing services;
- (8) the publishing of books or newspapers, and the production of disks, with a view to commercializing, promoting and financing applications;
- (9) training provided by a specialized school or body;
- (10) a telemarketing activity;
- (11) an activity relating to surveys; and
- (12) the business processes relating to human resources management, credit card processing and any activity that does not refer to an e-business activity or to the management, maintenance or evolution of centralized computerized systems or infrastructures.

DIVISION IV

EMPLOYEE CERTIFICATE

8.13. An employee certificate issued to a corporation, in relation to a particular contract, certifies that the individual referred to in the certificate is recognized as an eligible employee of the corporation, in relation to the contract, for the taxation year for which the application for the certificate was made or for the part of the year specified in it.

8.14. An individual may be recognized as an eligible employee of a corporation, in relation to a particular contract, if

(1) the individual works full-time for the corporation, that is, at least 26 hours per week, for an expected minimum period of 40 weeks;

(2) at least 75% of the individual's duties consist in undertaking, supervising or directly supporting activities carried on under one or more eligible contracts of the corporation; and

(3) the particular contract is an eligible contract referred to in subparagraph 2.

For the purposes of subparagraph 2 of the first paragraph, an individual's administrative tasks are not to be considered as part of duties consisting in undertaking, supervising or directly supporting activities carried on under an eligible contract of the corporation.

In this section, "administrative tasks" include tasks relating to commercialization, operations management, accounting, finance, legal affairs, public relations, communications, contract solicitation, and human and physical resources management.

8.15. If an individual is temporarily absent from work for reasons it considers reasonable, Investissement Québec may, for the purpose of determining whether the individual meets the conditions for recognition as an eligible employee of a corporation, consider that the individual continued to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.

8.16. Investissement Québec may not, for a particular period, issue any employee certificate to a corporation, in relation to a particular contract if, during that particular period, which is included in the job maintenance period, in relation to the contract, determined in accordance with the second paragraph, the corporation does not maintain at least 150 jobs that relate to the activities carried on under the contract.

The job maintenance period, in relation to a particular contract entered into by a corporation, is the period beginning on the last day, included in the corporation's qualifying period, in relation to the contract, where at least 150 jobs created by the corporation during the qualifying period were held by individuals whose duties with the corporation were related to the activities carried on under the contract, and ending

(1) where a reduced activity period is determined in accordance with the third paragraph, in relation to the particular contract, on the day that precedes the day on which the reduced activity period begins; and

(2) in any other case, on the last day during which the corporation carried on activities under the particular contract.

Subject to the fourth paragraph, a corporation's reduced activity period, in relation to a particular contract, is

(1) where the contract has an expected term of four years or less, the period, if any, not exceeding six months that ends on the day specified in the particular contract as the last day for its carrying out and that begins after the end of the corporation's qualifying period in relation to the contract; and

(2) in any other case, the 12-month period ending on

(a) 31 December 2016, if the particular contract has an indefinite term, or

(b) the day specified in the particular contract as the last day for its carrying out, if it has a set term.

However, no reduced activity period is determined, in relation to a particular contract entered into by a corporation, if the corporation failed to maintain at least 150 jobs that relate to the activities carried on under the contract, for at least half of the 12-month period ending on the day preceding the day on which the reduced activity period, in relation to the contract, would otherwise have begun. The same applies if, before the day on which the reduced activity period would otherwise have begun, the corporation prematurely terminates the carrying out of the particular contract before 1 January 2017, either because the corporation has been placed under a receiving order issued under the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3) or has made an assignment of property under that Act, or by reason of superior force or any other event that affected it.

8.17. In determining the number of jobs that relate to the carrying on of activities under a particular contract, Investissement Québec must only count the number of jobs each of which is held by an individual who meets the conditions of section 8.14, in relation to the contract, for recognition as an eligible employee of the corporation. However, if the corporation carries out, in any period, two or more particular contracts that are eligible contracts of the corporation and an individual who works for it meets the conditions of section 8.14 in relation to those particular contracts, Investissement Québec may only count the job held by the individual in relation to one of those contracts.

8.18. Investissement Québec may not issue an employee certificate in respect of an individual to a corporation for a taxation year or part of the taxation year, if such a certificate in respect of the individual has been issued, for the same year or part of year, under another chapter of this schedule.

CHAPTER IX**SECTORAL PARAMETERS OF TAX HOLIDAYS AND TAX CREDITS
TO FOSTER DEVELOPMENT OF NEW ECONOMY****DIVISION I****INTERPRETATION AND GENERAL**

9.1. In this chapter, unless the context indicates otherwise,

“biotechnology development centre” means a set of buildings or parts of a building each of which meets the following conditions:

(1) it has been designated as forming part of one of the centres mentioned in the first paragraph of section 9.5 either by Investissement Québec after 31 December 2010 under that paragraph, or by Investissement Québec or the Minister of Finance before 1 January 2011;

(2) the designation has not been cancelled; and

(3) it is located at one of the addresses mentioned in respect of that centre in the third paragraph of section 9.5;

“Centre national des nouvelles technologies de Québec” means all of the buildings and parts of a building each of which is located at one of the addresses mentioned in the third paragraph of section 9.7 and meets the following conditions:

(1) it was designated as forming part of that centre either by Investissement Québec after 31 December 2010 under the first paragraph of section 9.7, or by Investissement Québec or the Minister of Finance before 1 January 2011; and

(2) the designation has not been cancelled;

“Cité du multimédia” means all of the buildings each of which is located in Montréal at

(1) 711 or 731, rue de la Commune;

(2) 10 or 111, rue Duke;

(3) 33 or 87, rue Prince;

(4) 50, 75 or 80, rue Queen; or

(5) 700, rue Wellington;

“designated site” means

(1) a biotechnology development centre;

- (2) a new economy centre;
- (3) the Centre national des nouvelles technologies de Québec; or
- (4) the Cité du multimédia;

“fiscal measure relating to an innovative project” means any of the following fiscal measures that a corporation holding a certificate for carrying on a business in a qualified centre referred to in the first paragraph of section 9.2 may benefit from:

- (1) a tax credit on qualified wages;
- (2) a tax credit relating to the acquisition or rental of property;
- (3) a tax credit relating to the rental of an eligible facility;
- (4) the fiscal measure provided for in sections 771, 771.1.1, 771.8.5, 771.12 and 771.13 of the Taxation Act, which allows the corporation to deduct an amount under subparagraphs i to iii of paragraph j of subsection 1 of section 771 of that Act in computing its tax payable for a taxation year under Part I of that Act;
- (5) the fiscal measure provided for in section 1138.2.1 of the Taxation Act, under which the corporation may deduct an amount in computing its paid-up capital for a taxation year; and
- (6) the fiscal measure provided for in sections 33 and 34 of the Act respecting the Régie de l’assurance maladie du Québec, which allows the corporation to obtain a contribution exemption under subparagraphs a and a.1 of the seventh paragraph of section 34 of that Act;

“information technology development centre” means one or more of the following buildings or parts of a building:

- (1) in the case of the centre in Gatineau, the buildings located at 200, rue Montcalm and at 490, boulevard Saint-Joseph;
- (2) in the case of the centre in Laval, the building located at 440, boulevard Armand-Frappier;
- (3) in the case of the centre in Montréal, all of the buildings or parts of a building designated by the Minister of Finance as forming part of the centre, each of which is located at one of the addresses mentioned in the definition of “Cité du multimédia”;
- (4) in the case of the centre in Québec, all of the buildings or parts of a building designated by the Minister of Finance as forming part of the centre, each of which is located at one of the addresses mentioned in the third paragraph of section 9.7; and

(5) in the case of the centre in Sherbrooke, the buildings located at 740, rue Galt Ouest and at 2424, rue King Ouest;

“new economy centre” means a set of buildings or parts of a building each of which meets the following conditions:

(1) it was designated as forming part of one of the centres listed in the second paragraph of section 9.6 either by Investissement Québec after 31 December 2010 under the first paragraph of that section, or by Investissement Québec or the Minister of Finance before 1 January 2011; and

(2) the designation has not been cancelled;

“qualified centre” means

(1) a biotechnology development centre;

(2) an information technology development centre; or

(3) a new economy centre;

“tax credit on qualified wages” means the fiscal measure provided for in Division II.6.0.3 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, which allows a corporation carrying on its business in a qualified centre to be deemed under section 1029.8.36.0.19, 1029.8.36.0.20 or 1029.8.36.0.30 of that division to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“tax credit on specified wages” means the fiscal measure provided for in Division II.6.0.3 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, which allows a corporation carrying on its business in a designated site to be deemed under section 1029.8.36.0.22 or 1029.8.36.0.31 of that division to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“tax credit relating to the acquisition or rental of property” means the fiscal measure provided for in Division II.6.0.3 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, which allows a corporation carrying on a business in a qualified centre to be deemed under section 1029.8.36.0.25 or 1029.8.36.0.32 of that division to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“tax credit relating to the new economy” means a fiscal measure that a corporation holding a certificate referred to in subparagraph 1 of the first paragraph of section 9.3 may benefit from and that is

(1) if the corporation carries on a business in a biotechnology development centre, any of the following fiscal measures:

(a) a tax credit on specified wages,

- (b) a tax credit relating to the acquisition or rental of property, and
 - (c) a tax credit relating to the rental of an eligible facility; and
- (2) in any other case, a tax credit on specified wages;

“tax credit relating to the rental of an eligible facility” means the fiscal measure provided for in Division II.6.0.3 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, which allows a corporation carrying on a business in a biotechnology development centre to be deemed under section 1029.8.36.0.25.1 or 1029.8.36.0.32.1 of that division to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year.

9.2. To benefit from a fiscal measure relating to an innovative project, a corporation must hold a valid certificate for carrying on a business in a qualified centre (in this chapter referred to as an “exempt corporation certificate”). In the case of the tax credit relating to the acquisition or rental of property, the corporation must also hold a valid certificate in respect of each property for which it claims the tax credit (in this chapter referred to as a “property certificate”).

If the fiscal measure is the tax credit on qualified wages, the corporation must obtain a certificate from Investissement Québec in respect of each individual for whom it claims the tax credit (in this chapter referred to as an “eligible employee certificate”). Such certificates must be obtained for each taxation year for which the corporation intends to claim the tax credit.

If the corporation carries on a business in a biotechnology development centre, the corporation must, to benefit from the tax credit relating to the rental of an eligible facility, obtain from the person who owns the facility, in relation to the centre, for which the corporation claims the tax credit a copy of the certificate relating to the facility that the person obtained from Investissement Québec (in this chapter referred to as a “facility certificate”).

However, Investissement Québec may not, for a particular taxation year, issue a certificate referred to in the second paragraph to a corporation unless, at the time the certificate is to be issued, the exempt corporation certificate held by the corporation is still valid or the date of coming into force of its revocation is subsequent to the first day of the particular taxation year.

9.3. To benefit from a tax credit relating to the new economy, a corporation must obtain the following certificates from Investissement Québec:

- (1) a certificate for carrying out an activity that relates to the new economy in a designated site (in this chapter referred to as a “specified corporation certificate”); and

(2) a certificate in respect of its activities that relate to the new economy, in relation to a designated site in which it carries on a business (in this chapter referred to as an “activities certificate”).

Depending on which tax credit relating to the new economy the corporation intends to benefit from, the corporation must obtain one or more of the following certificates from Investissement Québec:

(1) in the case of the tax credit on specified wages, a certificate in respect of each individual for whom the corporation claims the tax credit (in this chapter referred to as a “specified employee certificate”); and

(2) if the corporation carries on a business in a biotechnology development centre and the tax credit concerned is the tax credit relating to the acquisition or rental of property, a property certificate in respect of each property for which the corporation claims the tax credit.

The certificates referred to in the first paragraph must be obtained for each taxation year for which the corporation intends to claim a tax credit relating to the new economy. Similarly, the certificate referred to in subparagraph 1 of the second paragraph must be obtained for each taxation year for which the corporation intends to benefit from the tax credit in respect of wages that relates to the new economy.

However, Investissement Québec may not, for a particular taxation year, issue a certificate referred to in the first paragraph and subparagraph 1 of the second paragraph to a corporation that holds an exempt corporation certificate issued following an application filed on or before 11 June 2003 and, after that date, either was entitled to obtain a specified corporation certificate because of subparagraph *f* of the first paragraph of section 771.13 of the Taxation Act or elected to become a corporation holding such a certificate, unless

(1) a specified corporation certificate was issued to the corporation for the preceding taxation year that is the particular year referred to in the seventh paragraph of section 9.25 or the year for which it made the election, as the case may be;

(2) a specified corporation certificate was issued to the corporation for each taxation year that is between that preceding year and the particular year; and

(3) at the time the certificates are to be issued for the particular year, none of the following certificates have been revoked:

(a) the exempt corporation certificate; and

(b) the certificates referred to in subparagraphs 1 and 2.

Similarly, Investissement Québec may not, for a particular taxation year, issue a certificate referred to in the first paragraph and subparagraph 1 of the

second paragraph to a corporation that is not referred to in the fourth paragraph, unless

(1) a specified corporation certificate was issued to the corporation for the most recent preceding taxation year for which the corporation filed a written application for that purpose before 12 June 2003;

(2) a specified corporation certificate was issued to the corporation for each taxation year that is between that preceding year and the particular year; and

(3) at the time the certificates are to be issued for the particular year, none of the certificates referred to in subparagraphs 1 and 2 have been revoked.

If, at a particular time, Investissement Québec revokes the exempt corporation certificate issued to the corporation referred to in the fourth paragraph, any certificate referred to in the first paragraph and subparagraph 1 of the second paragraph issued to the corporation for a taxation year following an application filed after 11 June 2003 is deemed to be revoked by Investissement Québec at that time. If, at a particular time, Investissement Québec revokes a specified corporation certificate issued to the corporation referred to in the fourth or fifth paragraph for a given taxation year that, if the corporation is referred to in the fifth paragraph, does not precede the taxation year referred to in subparagraph 1 of that paragraph, the same applies in respect of any certificate issued to the corporation for a taxation year following the given year. In such cases, the effective date of the deemed revocation is the date of coming into force of the certificate that is deemed to be revoked. Any specified employee certificate and any activities certificate issued for the given year are also deemed to be revoked by Investissement Québec at that time, except that the effective date of their deemed revocation is the date specified in the notice of revocation of the specified corporation certificate.

The revocation by Investissement Québec of the exempt corporation certificate issued to a corporation gives rise to the application of the presumption in the sixth paragraph only if the date on which the revocation becomes effective precedes the date of coming into force of the election referred to in the fourth paragraph.

If the corporation carries on a business in a biotechnology development centre, the sixth paragraph applies only in respect of a certificate issued to it for a taxation year that begins before 31 March 2004 whose date of coming into force precedes that date. The same applies to the fourth and fifth paragraphs, which only operate for the purposes of the sixth paragraph. However, when the sixth paragraph applies to a taxation year that includes 31 March 2004, it is to be read as follows:

“If, at a particular time, Investissement Québec revokes the exempt corporation certificate issued to the corporation referred to in the fourth paragraph, any certificate referred to in the first paragraph and subparagraph 1 of the second paragraph issued to the corporation for the taxation year that includes 31 March 2004 is deemed to be amended by Investissement Québec at that

time to replace the date of its coming into force by 31 March 2004. If, at a particular time, Investissement Québec revokes a specified corporation certificate issued to the corporation referred to in the fourth or fifth paragraph for a given taxation year that, if the corporation is referred to in the fifth paragraph, does not precede the taxation year referred to in subparagraph 1 of that paragraph, the same applies in respect of any certificate issued to the corporation for the taxation year that is subsequent to the given year and includes 31 March 2004.”

To benefit from the tax credit relating to the rental of an eligible facility, the corporation carrying on a business in a biotechnology development centre must obtain from the person who owns the facility for which the corporation claims the tax credit a copy of the facility certificate that the person obtained from Investissement Québec in respect of the facility.

9.4. For the purpose of applying, for a particular taxation year, the fourth or fifth paragraph of section 9.3 in respect of a particular corporation resulting from a corporate reorganization involving at least one other corporation that held a valid specified corporation certificate for its taxation year that ended immediately before the time of the reorganization or included that time (in this section and in section 9.25 referred to as the “reorganization year”), one or more of the following presumptions apply, as the case may be:

(1) where the other corporation or, if there are more than one, any of the other corporations is referred to in the fourth paragraph of section 9.3 or is deemed to hold an exempt corporation certificate because of the application of this subparagraph, the exempt corporation certificate held or deemed to be held by that corporation is, subject to the third paragraph, deemed to be held by the particular corporation, and each of the specified corporation certificates that were issued to it or are deemed to have been issued to it because of the application of this subparagraph is, subject to the third paragraph, deemed to have been issued to the particular corporation;

(2) where subparagraph 1 does not apply in respect of the other corporation or, if there are more than one, in respect of any of the other corporations, any specified corporation certificate that was issued to the corporation for any of its taxation years that is the reorganization year, the year referred to in subparagraph 1 of the fifth paragraph of section 9.3 or a year between those two taxation years, or that is deemed to have been issued to the corporation for such a year because of the application of this subparagraph, is, subject to the third paragraph, deemed to have been issued to the particular corporation for the same taxation year.

The first paragraph is deemed to have applied before 1 January 2011 in respect of any other corporation resulting from a corporate reorganization, if a specified corporation certificate was issued to that other corporation before that date.

If the exempt corporation certificate held by a given corporation, or a specified corporation certificate issued to it that would otherwise be referred to in the first paragraph is revoked by Investissement Québec, one of the following rules applies, as the case may be:

(1) in the case of the revocation of the exempt corporation certificate, neither that certificate nor any of the specified corporation certificates issued to the given corporation is deemed to be held by, or to have been issued to, the particular corporation under subparagraph 1 of the first paragraph;

(2) in the case of the revocation of a specified corporation certificate referred to in subparagraph 1 of the first paragraph, neither the exempt corporation certificate held or deemed to be held by the given corporation, nor any of the specified corporation certificates that were issued or are deemed to have been issued to it is deemed to be held by, or to have been issued to, the particular corporation under that subparagraph 1;

(3) in the case of the revocation of a specified corporation certificate referred to in subparagraph 2 of the first paragraph, none of the specified corporation certificates that were issued or are deemed to have been issued to the given corporation are deemed to have been issued to the particular corporation under that subparagraph 2.

However, the revocation by Investissement Québec of the exempt corporation certificate held by a given corporation gives rise to the application of the third paragraph only if the effective date of the revocation precedes the date of the acquisition of control referred to in the seventh paragraph of section 9.25 or before the date of coming into force of the election referred to in the fourth paragraph of section 9.3.

If, at a particular time, because of the application of the third paragraph, the particular corporation can no longer meet, for a particular taxation year, neither the conditions of subparagraphs 1 and 2 of the fourth paragraph of section 9.3 nor the conditions of subparagraphs 1 and 2 of the fifth paragraph of that section, any certificate described in the first paragraph of section 9.3 or in subparagraph 1 of the second paragraph of that section that was issued to it is deemed to be revoked by Investissement Québec at that time. In such a case, the effective date of the deemed revocation is the date of coming into force of the certificate that is deemed to be revoked.

In this section and in section 9.25, “corporate reorganization” means

(1) an amalgamation of corporations;

(2) the winding-up of a wholly-owned subsidiary into its parent; or

(3) a reorganization in the course of which a corporation transfers to another corporation all of its activities referred to in the unrevoked activities certificate issued to the corporation for the taxation year that includes the time of the transfer, which time is considered to be the time of the reorganization, provided

that all the issued shares of each class of shares of the capital stock of each of the two corporations that are parties to the transfer are owned by the same person or are owned by the same group of persons and are distributed among its members in such a manner that the proportion of issued shares of any class of shares of the capital stock of either of the two corporations that are owned by each member is identical to the proportion of issued shares of the corresponding class of shares of the capital stock of the other corporation that are owned by that member.

For the purposes of subparagraph 2 of the sixth paragraph, a corporation is a wholly-owned subsidiary of another corporation (in this section referred to as the “parent”), if at least 90% of all the issued shares of each class of shares of its capital stock are owned by the parent.

For the purposes of this section and of section 9.25, either the parent or the other corporation referred to in subparagraph 3 of the sixth paragraph is considered to be the corporation resulting from a corporate reorganization, depending on whether the reorganization is described in subparagraph 2 or 3 of that sixth paragraph.

The specified corporation certificate held for the reorganization year by the corporation that transferred all its activities referred to in the valid activities certificate it holds for the same year is deemed to be revoked by Investissement Québec as of the time of the reorganization. However, this presumption does not apply in respect of the third paragraph.

DIVISION II

DESIGNATION OF QUALIFIED CENTRE OR DESIGNATED SITE

9.5. Subject to the second paragraph, Investissement Québec may designate a building or part of a building as forming part of one of the following centres, provided that it is located at the address or at one of the addresses mentioned in the third paragraph for each of those centres:

- (1) the Centre de développement des biotechnologies de Laval;
 - (2) the Centre de développement des biotechnologies de Lévis;
 - (3) the Centre de développement des biotechnologies de Saint-Hyacinthe;
- and
- (4) the Centre de développement des biotechnologies de Sherbrooke.

Investissement Québec may determine the maximum area of a biotechnology development centre. However, the total area of all the centres may not exceed 29,120 square metres at any time.

The address or addresses of the biotechnology development centres are:

- (1) for the centre in Laval, 500, boulevard Cartier Ouest;
- (2) for the centre in Lévis, 205, route Monseigneur-Bourget;
- (3) for the centre in Saint-Hyacinthe, 3405, rue Casavant Ouest and 4375, avenue Beaudry; and
- (4) for the centre in Sherbrooke, 3201, rue Jean-Mignault and 1580, rue Ida-Métivier.

9.6. Investissement Québec may designate a building or part of a building as forming part of a new economy centre. However, the designated maximum area may not exceed 130,000 square metres for the whole of Québec at any time.

The following, listed by administrative region, are the new economy centres that have been designated:

- (1) for the Bas-Saint-Laurent region,
 - (a) the Centre de la nouvelle économie de La Pocatière,
 - (b) the Centre de la nouvelle économie de Matane,
 - (c) the Centre de la nouvelle économie de Rimouski, and
 - (d) the Centre de la nouvelle économie de Rivière-du-Loup;
- (2) for the Saguenay–Lac-Saint-Jean region,
 - (a) the Centre de la nouvelle économie d’Alma,
 - (b) the Centre de la nouvelle économie de Chicoutimi,
 - (c) the Centre de la nouvelle économie de Jonquière,
 - (d) the Centre de la nouvelle économie de La Baie, and
 - (e) the Centre de la nouvelle économie de Saint-Félicien;
- (3) for the Capitale-Nationale region, the Centre de la nouvelle économie de Pont-Rouge;
- (4) for the Mauricie region,
 - (a) the Centre de la nouvelle économie de Grand-Mère,
 - (b) the Centre de la nouvelle économie de Shawinigan, and

- (c) the Centre de la nouvelle économie de Trois-Rivières;
- (5) for the Abitibi-Témiscamingue region, the Centre de la nouvelle économie de Rouyn-Noranda;
- (6) for the Côte-Nord region,
 - (a) the Centre de la nouvelle économie de Baie-Comeau, and
 - (b) the Centre de la nouvelle économie de Sept-Îles;
- (7) for the Gaspésie-Îles-de-la-Madeleine region,
 - (a) the Centre de la nouvelle économie de Caplan, and
 - (b) the Centre de la nouvelle économie de Gaspé;
- (8) for the Chaudière-Appalaches region,
 - (a) the Centre de la nouvelle économie de Lévis,
 - (b) the Centre de la nouvelle économie de Saint-Georges, and
 - (c) the Centre de la nouvelle économie de Thetford Mines;
- (9) for the Lanaudière region, the Centre de la nouvelle économie de Lachenaie;
- (10) for the Laurentides region,
 - (a) the Centre de la nouvelle économie de Boisbriand,
 - (b) the Centre de la nouvelle économie de Lachute, and
 - (c) the Centre de la nouvelle économie de Sainte-Adèle;
- (11) for the Montérégie region,
 - (a) the Centre de la nouvelle économie d'Acton Vale,
 - (b) the Centre de la nouvelle économie de Bromont,
 - (c) the Centre de la nouvelle économie de Longueuil,
 - (d) the Centre de la nouvelle économie de Mont-Saint-Hilaire,
 - (e) the Centre de la nouvelle économie de Saint-Hyacinthe,
 - (f) the Centre de la nouvelle économie de Saint-Jean-sur-Richelieu,

- (g) the Centre de la nouvelle économie de Saint-Joseph-de-Sorel,
- (h) the Centre de la nouvelle économie de Salaberry-de-Valleyfield, and
- (i) the Centre de la nouvelle économie de Varennes; and
- (12) for the Centre-du-Québec region,
 - (a) the Centre de la nouvelle économie de Bécancour,
 - (b) the Centre de la nouvelle économie de Drummondville,
 - (c) the Centre de la nouvelle économie de Sainte-Monique, and
 - (d) the Centre de la nouvelle économie de Victoriaville.

9.7. Investissement Québec may designate a building or part of a building as forming part of the Centre national des nouvelles technologies de Québec, provided that it is located at one of the addresses mentioned in the third paragraph. However, the designated maximum area may not exceed 47,900 square metres at any time.

For the purposes of the first paragraph, the 10,700-square-metre area that is attributable to the Centre de développement des technologies de l'information de Québec must not be taken into account in calculating the maximum area.

The addresses of the buildings or parts of a building that may form part of the Centre national des nouvelles technologies de Québec are the following:

- (1) 350, 390, 410, 420, 570, 585, 600, 680, 750 and 820, boulevard Charest Est;
- (2) 400, boulevard Jean-Lesage;
- (3) 779, rue Saint-François;
- (4) 335, 337, 575, 633, 683, 690, 726, 770 and 771, rue Saint-Joseph Est; and
- (5) 330 and 390, rue Saint-Vallier Est.

9.8. Investissement Québec may, in relation to a designation provided for in this division, enter into an agreement with any person who owns a building included in whole or in part in a qualified centre or a designated site. It may also amend such an agreement. In addition, it is deemed to be a party to any such agreement to which the Minister of Finance is a party.

9.9. The power of Investissement Québec under this division to designate buildings or parts of a building as forming part of certain qualified centres or

certain designated sites includes the power to cancel such a designation by Investissement Québec or by the Minister of Finance.

DIVISION III

EXEMPT CORPORATION CERTIFICATE

9.10. An exempt corporation certificate held by a corporation certifies that the business that the corporation declares it is carrying on is an innovative project carried out in a qualified centre.

If part of the corporation's premises that are located in the qualified centre is not yet available for occupation, the corporation must establish to Investissement Québec's satisfaction that it has entered into a lease to occupy that part of the premises at the earliest date possible. Once that fact is established, the corporation is deemed, for the purposes of the first paragraph, to carry out, in that part of the premises and throughout the period during which it may not occupy it, the portion of the innovative project the corporation carries out elsewhere in Québec.

The parameters provided for in this division are administered by Investissement Québec only within the scope of its powers of amendment and revocation.

9.11. To be considered an innovative project, a business must,

(1) if it is carried on in an information technology development centre or in a new economy centre, meet the following criteria:

(a) be a project in the information technology sector,

(b) include planned investigation for the purpose of acquiring new technical or scientific knowledge, or consist in work to translate research discoveries or other knowledge into applications, prior to commercial production, and

(c) have as purpose the development of a product, service or production or manufacturing process which, at the time the application for the exempt corporation certificate is filed,

i. does not exist in Québec in the form described in the business plan,

ii. has not generated income other than income incidental to its development, and

iii. is a product, service or process whose development requires specialized skills in an emerging sector; or

(2) if it is carried on in a biotechnology development centre, meet the following criteria:

(a) belong to any segment of the biotechnology sector, including human health, animal or plant agrobiotechnology, the environment, and human or animal nutrition,

(b) be in a start-up or development phase,

(c) have as purpose the discovery of a substance or the invention, improvement or development of a product, compound or process presenting a competitive advantage in Québec, and

(d) require specialized skills in a scientific or technological field whose development in Québec is considered strategic for research, development or valorization activities.

DIVISION IV

ELIGIBLE EMPLOYEE CERTIFICATE

9.12. An eligible employee certificate issued to a corporation certifies that the individual referred to in the certificate is recognized as an eligible employee of the corporation for the taxation year for which the application for the certificate was made or for the part of the year specified in it.

9.13. An individual may be recognized as an eligible employee of a corporation if

(1) the individual works full time for the corporation, that is, at least 26 hours per week, for an expected minimum period of 40 weeks;

(2) the individual's work for the corporation allows him or her to acquire specialized skills in an emerging sector of activity;

(3) the individual performs his or her duties mainly in the qualified centre where the corporation carries on a business; and

(4) the individual is working exclusively or almost exclusively on an innovative project for which the corporation holds an exempt corporation certificate.

For the purposes of subparagraph 4 of the first paragraph, the time spent by an individual on the performance of administrative tasks is not considered to be spent on the innovative project.

In this section, "administrative tasks" include tasks relating to commercialization, accounting, communications, clerical support, human resources management, implementation of technology on a customer's premises, contract solicitation, general, legal or financial services, and customer service.

9.14. For the purposes of subparagraph 3 of the first paragraph of section 9.13, an individual who works for a corporation is deemed to perform his or her duties in the qualified centre where the corporation carries on business during the period in which the individual receives refresher training outside the centre, provided all the conditions of that section are otherwise met and the individual receives his or her usual remuneration during that period.

If the qualified centre is a biotechnology development centre, the individual is deemed to perform his or her duties in the centre when using a person's specialized facility, in relation to the centre, that the corporation is renting in the course of carrying on a business.

The individual is deemed to perform his or her duties in the qualified centre when performing them elsewhere in Québec because part of the corporation's premises located in the centre is not available for occupation. In such a case, the presumption applies only for the period referred to in the second paragraph of section 9.10 and only if the evidence required by that paragraph is provided to Investissement Québec's satisfaction.

9.15. The number of eligible employee certificates that Investissement Québec may issue to a corporation for a taxation year, in respect of a qualified centre where it carries on a business, may not exceed the result obtained by dividing the total area of the premises occupied by the corporation in the qualified centre by the area of the average reasonable space intended for the exclusive use of an individual recognized as an eligible employee of the corporation for the year and that is needed by that individual to perform his or her duties.

The area of the average reasonable space is assessed taking into account the nature of the duties performed and the proportion that, for the same work shift, each type of work station of the corporation for which an eligible employee certificate may be issued is of all such work stations.

9.16. If an individual is temporarily absent from work for reasons it considers reasonable, Investissement Québec may, for the purpose of determining whether the individual meets the conditions for recognition as an eligible employee of a corporation, consider that the individual continued to work and to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.

DIVISION V

PROPERTY CERTIFICATE

9.17. A property certificate certifies that the property referred to in the certificate is,

(1) where the certificate is issued to a corporation holding a specified corporation certificate and carrying on a business in a biotechnology development

centre, a specialized property that relates to an activity related to biotechnologies mentioned in the valid activities certificate held by the corporation in relation to the centre; or

(2) where the certificate is held by a corporation which, at the time of the application for the certificate, held, or met the conditions to obtain, an exempt corporation certificate, a specialized property that relates to the innovative project carried out by the corporation.

If the certificate is described in subparagraph 2 of the first paragraph, Investissement Québec takes into account the criteria provided for in that subparagraph only in exercising its powers of amendment and revocation.

9.18. Investissement Québec may not issue a property certificate in respect of incorporeal property (other than specialized application software or system software), inventory, property consumed in connection with an activity related to biotechnologies, promotional material, furniture or general use equipment.

As regards a certificate described in subparagraph 2 of the first paragraph of section 9.17, the first paragraph applies only within the scope of the power of revocation of Investissement Québec. For that purpose, that paragraph is to be read as if “in connection with an activity related to biotechnologies” was replaced by “in connection with the carrying out of the innovative project”.

9.19. If a corporation holding a valid specified corporation certificate and carrying on business in a biotechnology development centre holds a property certificate described in subparagraph 2 of the first paragraph of section 9.17, what is certified in the certificate is deemed to remain valid if the property referred to in the certificate relates to an activity related to biotechnologies mentioned in the valid activities certificate held by the corporation in relation to the centre.

DIVISION VI

FACILITY CERTIFICATE

9.20. A facility certificate issued to a person certifies that the facility referred to in the certificate and owned by the person is recognized as an eligible facility in relation to a biotechnology development centre.

9.21. No facility certificate may be issued to a person in respect of a facility owned by the person unless the person submits to Investissement Québec, with the certificate application, a rate schedule specifying the various rental fees charged for using the facility.

A person who owns a facility and amends the related rate schedule must diligently submit the amended rate schedule to Investissement Québec. If the person fails to comply with this requirement, Investissement Québec may

revoke the certificate issued to the person in respect of the facility as of the date on which the rate schedule is amended.

9.22. A facility may be recognized as an eligible facility in relation to a biotechnology development centre, if

- (1) it is a facility described in section 9.23 in relation to the centre; and
- (2) the rate schedule sent to Investissement Québec in respect of the facility provides for rental fees that are reasonable in the circumstances.

9.23. Only the following facilities may be recognized as eligible facilities in relation to a biotechnology development centre:

(1) a person's facility that is set up by the person in the biotechnology development centre outside the premises occupied by a corporation holding a specified corporation certificate or an exempt corporation certificate, and comprises exclusively or almost exclusively properties each of which

- (a) is a specialized property used in the field of biotechnology;
- (b) before being placed in the biotechnology development centre, has not been used for any purpose, nor acquired to be used for a purpose other than its rental; and

(c) is intended to be rented on an ad hoc basis to two or more persons; and

(2) a facility used in the field of biotechnology that is,

- (a) if the biotechnology development centre is the one in Laval,
 - i. a specialized facility of the Centre québécois d'innovation en biotechnologie that is located in that biotechnology development centre, or
 - ii. a specialized facility of the Institut national de la recherche scientifique (INRS) that is located in the Cité de la biotechnologie et de la santé humaine du Montréal Métropolitain;

- (b) if the biotechnology development centre is the one in Lévis,
 - i. the chemistry and biology laboratories of the chemistry and biology department of the Cégep de Lévis-Lauzon that are located in Lévis, or
 - ii. a specialized facility of TRANS BIO TECH Centre collégial de transfert en biotechnologies that is located in Lévis;

(c) if the biotechnology development centre is the one in Saint-Hyacinthe,

i. a specialized facility of the Centre de recherche et de développement des aliments that is located in Saint-Hyacinthe,

ii. a specialized facility of Cintech agroalimentaire that is located in Saint-Hyacinthe, or

iii. a specialized facility of the Institut de biotechnologie vétérinaire et alimentaire (IBVA) that is located in Saint-Hyacinthe; or

(d) if the biotechnology development centre is the one in Sherbrooke,

i. a specialized facility of the Centre de recherche clinique of the Centre hospitalier universitaire de Sherbrooke that is located on the premises of the hospital centre, or

ii. a specialized facility of the faculty of medicine of the Université de Sherbrooke that is located on the Campus de la santé of the university.

For the purposes of this section, “Cité de la biotechnologie et de la santé humaine du Montréal métropolitain” means a site located in the territory of Ville de Laval and established by the Minister of Finance as the Cité de la biotechnologie et de la santé humaine du Montréal métropolitain.

9.24. The person who owns a facility and rents it to a corporation holding a valid exempt corporation certificate or a valid specified corporation certificate must give the corporation a copy of the facility certificate issued to the person in respect of the facility, as well as a copy of the current rate schedule in respect of the facility.

DIVISION VII

SPECIFIED CORPORATION CERTIFICATE

9.25. A particular specified corporation certificate issued to a corporation for a taxation year certifies that the corporation is carrying out in the year, in a designated site that is specified in the certificate, an activity that is listed in the activities certificate issued to it for the year in relation to the site.

If the corporation is a particular corporation referred to in the first paragraph of section 9.4 for the taxation year, the particular certificate must specify the time of the corporate reorganization, as well as the names of all other corporations holding a specified corporation certificate for the reorganization year which, at the time of issue, had not been revoked by Investissement Québec. It also specifies, if applicable, for each of the other corporations mentioned in the particular certificate which, for a preceding taxation year, was itself a particular corporation referred to in the first paragraph of section 9.4, both the time of the preceding reorganization from which it resulted and the names of all other corporations holding a specified corporation certificate for the year

of that preceding reorganization which, at the time of issue, had not been revoked by Investissement Québec.

The particular certificate must also specify the date of coming into force of the specified corporation certificate issued to the corporation for the first taxation year in which it carried out, in a designated site, an activity listed in the activities certificate issued to it for the year in relation to the site. However, in the following circumstances, the date that must be specified in the particular certificate is,

(1) where the corporation is a particular corporation referred to in the first paragraph of section 9.4, the date that is the earliest among all dates each of which is the date of coming into force of the exempt corporation certificate held by another corporation whose name would be mentioned in the particular certificate if the second paragraph were read as follows, or, if the other corporation does not hold such a certificate, the date of the first specified corporation certificate issued to it:

“If the corporation is a particular corporation referred to in the first paragraph of section 9.4 for the taxation year, the particular certificate must specify the time of the corporate reorganization, as well as the names of all other corporations holding a specified corporation certificate for the reorganization year. It also specifies, if applicable, for each of the other corporations mentioned in the particular certificate which, for a preceding taxation year, was itself a particular corporation referred to in section 9.4, both the time of the preceding reorganization from which it resulted and the names of all other corporations holding a specified corporation certificate for the year of that preceding reorganization.”; or

(2) if the corporation is referred to in the fourth paragraph of section 9.3 and is not a particular corporation referred to in the first paragraph of section 9.4, the date of coming into force of the exempt corporation certificate it holds.

If the corporation is carrying on a business in a biotechnology development centre, the particular certificate must specify the rate that, subject to subparagraphs *b* to *d* of the first paragraph of section 1029.8.36.0.22.1 of the Taxation Act, is applicable to the tax credit on specified wages. The rate specified is 30%, except in the circumstances described in the first or second paragraph of section 9.26, in which case the rate is 40%. In addition, if the corporation is a particular corporation referred to in the first paragraph of section 9.27, Investissement Québec must specify in the particular certificate, in support of the 40% rate, the information that would be required by the second paragraph if it were read as if the reference to section 9.4 was replaced, wherever it appears, by a reference to section 9.27.

If part of the corporation's premises located in the designated site is not available for occupation, the corporation must establish to Investissement Québec's satisfaction that it has entered into a lease to occupy that part of the premises at the earliest date possible. Once that fact is established, the

corporation is deemed, for the purposes of the first paragraph, to carry out, in that part of the premises and throughout the period of the taxation year during which it may not occupy it, the activities that it is carrying out elsewhere in Québec and that are listed in the activities certificate issued to it for the year in relation to the site.

If, in a taxation year, a corporation carries on a business in more than one designated site and Investissement Québec issues a specified corporation certificate in respect of each of those sites to the corporation for the year, the certificates are deemed to be one and the same specified corporation certificate. For that purpose, the following rules apply in respect of the latter certificate:

- (1) its date of coming into force is the date that is the earliest of the dates of coming into force of the certificates that form it; and
- (2) it will be considered revoked only when all the certificates that form it are revoked.

A corporation holding an exempt corporation certificate must inform Investissement Québec diligently if, at a particular time in a particular taxation year, control of a corporation holding a specified corporation certificate is acquired, in accordance with subparagraph *f* of the first paragraph of section 771.13 of the Taxation Act, by the corporation, by a person or group of persons controlling it or by a group described in that subparagraph *f* to which the corporation belongs as a member or as a corporation controlled by one or more members of the group. In such a case, Investissement Québec must issue a specified corporation certificate for the year to the corporation and to any other corporation holding an exempt corporation certificate that is likewise part of the group, unless the corporation or any such other corporation has notified Investissement Québec that it elects to maintain its exempt corporation status despite the acquisition of control.

A particular corporation holding an exempt corporation certificate makes the election referred to in the fourth paragraph of section 9.3 or in the first paragraph of section 9.26, for a taxation year, by filing with Investissement Québec an application for a specified corporation certificate for the year.

9.26. A rate of 40% is specified in the specified corporation certificate issued for a particular taxation year to a corporation that carries on a business in a biotechnology development centre, holds an exempt corporation certificate issued to it following an application filed before 12 June 2003 and, after 30 March 2004, was entitled to obtain a specified corporation certificate because of subparagraph *f* of the first paragraph of section 771.13 of the Taxation Act or elected to become a corporation holding such a certificate, if

- (1) a specified corporation certificate was issued to the corporation for the preceding taxation year that is the particular year referred to in the seventh paragraph of section 9.25 or the year for which it made the election;

(2) a specified corporation certificate was issued to the corporation for each taxation year that is between that preceding year and the particular year; and

(3) at the time the specified corporation certificate is to be issued for the particular year, none of the following certificates have been revoked:

(a) the exempt corporation certificate; and

(b) the certificates referred to in subparagraphs 1 and 2.

The 40% rate is also specified in the specified corporation certificate issued for a particular taxation year to a corporation that carries on a business in a biotechnology development centre, but to which the first paragraph does not apply, if

(1) a specified corporation certificate was issued to the corporation for the most recent preceding taxation year for which the corporation filed a written application for that purpose before 12 June 2003;

(2) a specified corporation certificate was issued to the corporation for each taxation year that is between that preceding year and the particular year; and

(3) at the time the specified corporation certificate is to be issued to the corporation for the particular year, none of the certificates referred to in subparagraphs 1 and 2 have been revoked.

If, at a particular time, Investissement Québec revokes the exempt corporation certificate issued to the corporation referred to in the first paragraph, any specified corporation certificate issued to the corporation is deemed to be amended by Investissement Québec at that time to replace the specified rate of 40% by a rate of 30%. If, at a particular time, Investissement Québec revokes a specified corporation certificate issued to the corporation referred to in the first or second paragraph for a given taxation year which, if the corporation is referred to in the second paragraph, does not precede the taxation year referred to in subparagraph 1 of that paragraph, the same applies to any specified corporation certificate issued to the corporation for a taxation year subsequent to the given year.

The revocation by Investissement Québec of the exempt corporation certificate issued to a corporation gives rise to the application of the presumption in the third paragraph only if the effective date of the revocation precedes the date of coming into force of the election referred to in the first paragraph.

9.27. For the purpose of applying, for a particular taxation year, the first or second paragraph of section 9.26 in respect of a particular corporation resulting from a corporate reorganization involving at least one other corporation that held a valid specified corporation certificate for its taxation year that ended immediately before the time of the reorganization or included that time (in this

section and in section 9.25 referred to as the “reorganization year”), one or more of the following presumptions apply, as the case may be:

(1) where the other corporation or, if there are more than one, any of the other corporations is referred to in the first paragraph of section 9.26 or is deemed to hold an exempt corporation certificate because of the application of this subparagraph, the exempt corporation certificate held or deemed to be held by that corporation is, subject to the third paragraph, deemed to be held by the particular corporation, and each of the specified corporation certificates that were issued to it or are deemed to have been issued to it because of the application of this subparagraph is, subject to the third paragraph, deemed to have been issued to the particular corporation; or

(2) where subparagraph 1 does not apply in respect of the other corporation or, if there are more than one, in respect of any of the other corporations, any specified corporation certificate that was issued to the corporation for any of its taxation years that is the reorganization year, the year referred to in subparagraph 1 of the second paragraph of section 9.26 or a year between those two taxation years, or that is deemed to have been issued to the corporation for such a year because of the application of this subparagraph, is, subject to the third paragraph, deemed to have been issued to the particular corporation for the same taxation year.

The first paragraph is deemed to have applied before 1 January 2011 in respect of any other corporation resulting from a reorganization, if a specified corporation certificate was issued to that other corporation before that date.

If the exempt corporation certificate held by a given corporation, or a specified corporation certificate issued to it that would otherwise be referred to in the first paragraph is revoked by Investissement Québec, one of the following rules applies, as the case may be:

(1) in the case of the revocation of the exempt corporation certificate, neither that certificate nor any of the specified corporation certificates issued to the given corporation is deemed to be held by, or to have been issued to, the particular corporation under subparagraph 1 of the first paragraph;

(2) in the case of the revocation of a specified corporation certificate referred to in subparagraph 1 of the first paragraph, neither the exempt corporation certificate held or deemed to be held by the given corporation, nor any of the specified corporation certificates that were issued or are deemed to have been issued to it is deemed to be held by, or to have been issued to, the particular corporation under that subparagraph 1; or

(3) in the case of the revocation of a specified corporation certificate referred to in subparagraph 2 of the first paragraph, none of the specified corporation certificates that were issued or are deemed to have been issued to the given corporation are deemed to have been issued to the particular corporation under that subparagraph 2.

However, the revocation by Investissement Québec of the exempt corporation certificate held by a given corporation gives rise to the application of the third paragraph only if the effective date of the revocation precedes the date of the acquisition of control referred to in the seventh paragraph of section 9.25 or before the date of coming into force of the election referred to in the first paragraph of section 9.26.

If, at a particular time, because of the application of the third paragraph, the particular corporation can no longer meet, for a taxation year, neither the conditions of subparagraphs 1 and 2 of the first paragraph of section 9.26 nor the conditions of subparagraphs 1 and 2 of the second paragraph of that section, any specified corporation certificate that was issued to it is deemed to have been amended by Investissement Québec at that time to replace, in accordance with the third paragraph of section 9.26, the rate of 40% by a rate of 30%.

In this section, “corporate reorganization” means

- (1) an amalgamation of corporations;
- (2) the winding-up of a wholly-owned subsidiary into its parent; or
- (3) a reorganization in the course of which a corporation transfers to another corporation all of its activities referred to in the unrevoked activities certificate issued to the corporation for the taxation year that includes the time of the transfer, which time is considered to be the time of the reorganization, provided that all the issued shares of each class of shares of the capital stock of each of the two corporations that are parties to the transfer are owned by the same person or are owned by the same group of persons and are distributed among its members in such a manner that the proportion of issued shares of any class of shares of the capital stock of either of the two corporations that are owned by each member is identical to the proportion of issued shares of the corresponding class of shares of the capital stock of the other corporation that are owned by that member.

For the purposes of subparagraph 2 of the sixth paragraph, a corporation is a wholly-owned subsidiary of another corporation (in this section referred to as the “parent”), if at least 90% of all the issued shares of each class of shares of its capital stock are owned by the parent.

For the purposes of this section, either the parent or the other corporation referred to in subparagraph 3 of the sixth paragraph is considered to be the corporation resulting from a corporate reorganization, depending on whether the reorganization is described in subparagraph 2 or 3 of that sixth paragraph.

The specified corporation certificate held for the reorganization year by the corporation that transferred all its activities referred to in the valid activities certificate it holds for the same year is deemed to be revoked by Investissement Québec as of the time of the reorganization. However, this presumption does not apply in respect of the third paragraph.

DIVISION VIII**ACTIVITIES CERTIFICATE**

9.28. An activities certificate issued, for a taxation year, to a corporation carrying on a business in a designated site certifies that each of the activities mentioned in the certificate is recognized,

(1) if the designated site is a biotechnology development centre, as an activity related to biotechnologies;

(2) if the designated site is a new economy centre, as an activity related to the new economy; or

(3) if the designated site is the Centre national des nouvelles technologies de Québec or the Cité du multimédia, as an activity related to information technologies.

If the designated site is a biotechnology development centre and the corporation does not hold an exempt corporation certificate, the activities certificate also specifies, for the purpose of establishing the beginning of the period referred to in paragraph *b* or *c* of the definition of “eligibility period” in the first paragraph of section 1029.8.36.0.17 of the Taxation Act, the date of coming into force of the first specified corporation certificate issued to the corporation following an application filed after 30 March 2004.

9.29. Subject to section 9.32, an activity may be recognized as an activity related to biotechnologies if

(1) the activity is an innovative activity in the field of biotechnology; and

(2) the activity is related to

(a) human health,

(b) animal or plant agrobiotechnology,

(c) the environment, or

(d) human or animal nutrition.

9.30. Subject to section 9.32, an activity may be recognized as an activity related to the new economy if

(1) the activity is an innovative activity; and

(2) the activity is carried out in any of the following sectors:

(a) information technologies, including electronic data processing, telecommunications, geomatics, measurement and control instrumentation, multimedia and consulting services,

(b) production technologies, including design and engineering, manufacturing and assembly, automated handling of materials and manufacturing information systems,

(c) biotechnologies, including human and animal health, farming, agri-food, forestry and the environment,

(d) materials technologies, including chemical and metallic materials, polymers and composite materials, and

(e) scientific and technological services, including engineering services, testing laboratories, scientific and technical consulting services and the design of computer systems.

9.31. Subject to section 9.32, an activity may be recognized as an activity related to information technologies if

(1) the activity is an innovative activity; and

(2) the activity is carried out in the sectors of information technology and communications, including electronic data processing, telecommunications, multimedia and consulting services.

9.32. The following activities may be recognized neither as activities related to biotechnologies, nor as activities related to the new economy or activities related to information technologies:

(1) the repair, maintenance and reconditioning of electronic or computer hardware;

(2) the manufacturing of machines, instruments, components, parts, hardware or equipment;

(3) the assembly of parts or components, such as the assembly of television sets, computer monitors, calculators or cash registers;

(4) audio or video signal distribution services via television broadcasting, telephony, cable broadcasting, satellites or other cellular networks;

(5) distribution services such as those of newspaper chains, periodicals, video clubs and television stations;

(6) the operation of radio or television broadcasting satellites, studios or networks;

(7) the operation of telephone services or electromagnetic telecommunications services, such as a call centre or a telephone network;

(8) activities related to print media, non-digital film, including post-production, or non-digital audiovisual production, including a television program;

(9) activities carried out by a primary supplier, in particular a museum, a library or an information bank;

(10) activities carried out by an Internet access provider;

(11) teleconferencing services;

(12) the publishing of books and the production of disks; and

(13) activities related to market analysis and market development, financial packaging, business plan preparation, capital property financing, advertising, promoting, manufacturing, processing or commercializing.

DIVISION IX

SPECIFIED EMPLOYEE CERTIFICATE

9.33. A specified employee certificate issued to a corporation certifies that the individual referred to in the certificate is recognized as a specified employee of the corporation for the taxation year for which the application for the certificate was made or for the part of the year specified in it.

9.34. An individual may be recognized as a specified employee of a corporation if

(1) the individual works full time for the corporation, that is, at least 26 hours per week, for an expected minimum period of 40 weeks;

(2) the individual undertakes, supervises or directly supports, in a designated site where the corporation carries on a business, work relating to an activity of the corporation that is mentioned in the activities certificate issued to the corporation, in relation to the site, for the year for which the application for an employee certificate is filed; and

(3) the individual performs his or her duties exclusively or almost exclusively in the designated site.

9.35. For the purposes of subparagraph 3 of the first paragraph of section 9.34, an individual who works for a corporation is deemed to perform his or her duties in a designated site where the corporation carries on a business during the period in which the individual receives refresher training outside

the site, provided all the conditions of that section are otherwise met and the individual receives his or her usual remuneration during that period.

An individual is also deemed to perform, in the designated site, the duties that the individual performs in a research centre equipped with specialized equipment or in a natural setting, if

(1) the research centre or natural setting is located neither in another establishment of the corporation, nor in the establishment of a client or of a person with whom the corporation is not dealing at arm's length; and

(2) it would be unreasonable to require that those duties be performed in the designated site.

If the designated site is a biotechnology development centre, the individual is deemed to perform his or her duties in the centre when using a person's specialized facility, in relation to the centre, that the corporation is renting in the course of carrying out an activity mentioned in the valid activities certificate it holds in relation to the centre.

The individual is also deemed to perform his or her duties in the designated site when performing them elsewhere in Québec because part of the corporation's premises located in the site is not available for occupation. In such a case, the presumption applies only for the period referred to in the fifth paragraph of section 9.25 and only if the evidence required by that paragraph is provided to Investissement Québec's satisfaction. The latter presumption also has effect for the purposes of subparagraph 2 of the first paragraph of section 9.34.

9.36. The number of specified employee certificates that Investissement Québec may issue to a corporation for a taxation year, in respect of a designated site where the corporation carries on a business, may not exceed the result obtained by dividing the total area of the premises occupied by the corporation in the designated site by the area of the average reasonable space that is intended for the exclusive use of an individual recognized as a specified employee of the corporation for the year and that is needed by that individual to perform his or her duties.

The area of the average reasonable space is assessed taking into account the nature of the duties performed and the proportion that, for the same work shift, each type of work station of the corporation for which a specified employee certificate may be issued is of all such work stations.

9.37. If an individual is temporarily absent from work for reasons it considers reasonable, Investissement Québec may, for the purpose of determining whether the individual meets the conditions for recognition as a specified employee of a corporation, consider that the individual continued to work and to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.

CHAPTER X**SECTORAL PARAMETERS OF TAX HOLIDAYS AND TAX CREDITS
RELATING TO MONTRÉAL INTERNATIONAL TRADE ZONE AT
MIRABEL****DIVISION I****INTERPRETATION AND GENERAL**

10.1. In this chapter, unless the context indicates otherwise,

“fiscal measure relating to the Montréal international trade zone at Mirabel” means any of the following fiscal measures from which a corporation to which the certificate referred to in the first paragraph of section 10.3 is or has been issued, or a corporation that is a member of a partnership to which such a certificate has been issued or, in the case of the measure described in paragraph 6, another person who is a member of such a partnership may benefit:

- (1) the tax credit for wages;
- (2) the tax credit for customs brokerage services;
- (3) the tax credit for the acquisition costs or rental expenses of a property;
- (4) the fiscal measure provided for in Title VII.2.2 of Book IV of Part I of the Taxation Act, which allows the corporation to deduct an amount in computing its taxable income, for a taxation year, under section 737.18.11 of that Act;
- (5) the fiscal measure provided for in sections 1130, 1137 and 1138.2.1 of the Taxation Act, which allows the corporation to deduct an amount in computing its paid-up capital for a taxation year under paragraphs *d* and *e* of section 1137 of that Act; and
- (6) the fiscal measure provided for in sections 33 and 34 of the Act respecting the Régie de l’assurance maladie du Québec, which allows the corporation or the other person to obtain a contribution exemption under subparagraph *b* of the seventh paragraph of section 34 of that Act;

“Montréal international trade zone at Mirabel” means the zone that consists of the lots of the official cadastre of Mirabel bearing numbers 1 554 289, 1 554 299, 1 555 365, 1 689 485, 1 689 486, 1 689 487, 1 689 505, 1 689 506, 1 689 507, 1 689 508, 1 689 509, 1 689 548, 1 689 549, 1 689 551, 1 689 552, 1 689 555, 1 689 780, 1 689 781, 1 689 783, 1 689 784, 1 689 785, 1 689 786, 1 689 787, 1 689 789, 1 689 790, 1 689 791, 1 689 793, 1 689 794, 1 689 795, 1 689 796, 1 689 797, 1 689 798, 1 689 799, 1 689 897, 1 689 898, 1 689 899, 1 689 900, 1 689 901, 1 689 902, 1 689 903, 1 689 904, 1 689 905, 1 689 906, 1 689 907, 1 689 908, 1 689 910, 1 689 911, 1 689 913, 1 689 981, 1 689 992, 1 690 004, 1 690 006, 1 690 007, 1 809 917, 1 809 918, 1 809 923, 2 362 199,

2 362 203, 2 362 326, 2 455 559, 2 455 561, 2 455 562, 2 455 563, 2 455 564, 2 455 565, 2 455 567 and 3 495 456;

“tax credit for customs brokerage services” means the fiscal measure provided for in Division II.6.0.5 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“tax credit for the acquisition costs or rental expenses of a property” means the fiscal measure provided for in Division II.6.0.6 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“tax credit for the construction, renovation or alteration of strategic buildings” means the fiscal measure provided for in Division II.6.0.7 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“tax credit for wages” means the fiscal measure provided for in Division II.6.0.4 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year.

10.2. For the purposes of this Act and despite sections 1175.27, 1175.28.15 and 1175.28.17 of the Taxation Act, every person who is a member of a partnership that holds the certificate referred to in the first paragraph of section 10.3 is considered to be the person who benefits from, or avails himself, herself or itself of, the fiscal measure described in paragraph 6 of the definition of “fiscal measure relating to the Montréal international trade zone at Mirabel” in section 10.1, according to the agreed proportion in respect of the person for the partnership’s fiscal period that ends in the person’s taxation year for which the measure applies.

10.3. To benefit from a fiscal measure relating to the Montréal international trade zone at Mirabel, a corporation or, if it avails itself of the measure as a member of a partnership, the partnership must hold a valid certificate in respect of the business carried on in the zone (in this chapter referred to as a “business certificate”). The same applies if another person who is a member of the partnership intends to avail himself, herself or itself of the fiscal measure described in paragraph 6 of the definition of “fiscal measure relating to the Montréal international trade zone at Mirabel” in section 10.1.

Depending on which fiscal measure relating to the Montréal international trade zone at Mirabel the corporation or the partnership of which the corporation is a member intends to benefit from, the corporation or the partnership must obtain one or more of the following certificates from Investissement Québec:

(1) in the case of the tax credit for wages, a certificate in respect of each individual for whom the corporation claims the tax credit (in this chapter referred to as an “employee certificate”);

(2) in the case of the tax credit for customs brokerage services, a certificate in respect of each contract for which the corporation claims the tax credit (in this chapter referred to as a “contract certificate”); and

(3) in the case of the tax credit for the acquisition costs or rental expenses of a property, a certificate in respect of each property for which the corporation claims the tax credit (in this chapter referred to as a “property certificate”).

The certificates referred to in subparagraphs 1 and 2 of the second paragraph must be obtained, as the case may be, for each taxation year for which the corporation intends to benefit from the tax credit relating to the Montréal international trade zone at Mirabel to which that paragraph refers, or for each fiscal period of the partnership of which the corporation is a member that ends in such a taxation year.

However, Investissement Québec may not issue a particular certificate referred to in the second paragraph to a corporation or partnership, in relation to a business, unless the business certificate held by the corporation or the partnership in respect of the business is still valid on the date of coming into force of the particular certificate.

If, at a particular time, Investissement Québec revokes the business certificate held by the corporation or the partnership in respect of a business, any certificate referred to in the second paragraph that relates to the business and whose date of coming into force is subsequent to the effective date of the revocation is deemed to be revoked by Investissement Québec at that time. In such a case, the effective date of the deemed revocation is the date of coming into force of the certificate that is deemed to be revoked. Any certificate referred to in the second paragraph that relates to the business and that is still valid on the effective date of the revocation of the business certificate is also deemed to be revoked by Investissement Québec at that particular time, except that the deemed revocation becomes effective on the latter date.

10.4. Despite the first paragraph of section 10.3, to benefit from a fiscal measure relating to the Montréal international trade zone at Mirabel, a particular corporation resulting from a corporate reorganization must obtain a business certificate from Investissement Québec in respect of a particular business. However, Investissement Québec may issue the certificate only if

(1) following the reorganization, the particular corporation carries on the particular business in the Montréal international trade zone at Mirabel;

(2) another corporation that was part of the reorganization held, immediately before the reorganization, an unrevoked business certificate that was issued to it, in respect of the particular business, either following an application filed

before 12 June 2003 or, if the other corporation itself resulted from a reorganization, under this paragraph; and

(3) in the case of a reorganization referred to in subparagraph 3 of the fourth paragraph and where the particular business that was transferred to the particular corporation is only part of the business in respect of which the other corporation held a business certificate, the other corporation ceases as of the time of the transfer to carry on, in the Montréal international trade zone at Mirabel, the portion of that business that was not transferred.

The first paragraph is deemed to have applied before 1 January 2011 in respect of any corporation resulting from a corporate reorganization, if a business certificate was issued to it before that date in respect of the business carried on following the reorganization.

A particular business certificate issued to a particular corporation under the first paragraph is deemed to be revoked by Investissement Québec at a particular time if the business certificate that the other corporation held immediately before the reorganization from which it resulted is revoked by Investissement Québec at that time or is deemed to be revoked because of the application of this paragraph. The effective date of the deemed revocation is the date of coming into force of the particular certificate.

In this section and sections 10.6 and 10.20, “corporate reorganization” means

- (1) an amalgamation of corporations;
- (2) the winding-up of a wholly-owned subsidiary into its parent; or

(3) a reorganization in the course of which a corporation transfers to another corporation all or part of the activities of the particular business that are specified in the business certificate issued to the corporation that is valid immediately before the time of the transfer, which time is considered to be the time of the reorganization, provided that all the issued shares of each class of shares of the capital stock of each of the two corporations that are parties to the transfer are owned by the same person or are owned by the same group of persons and are distributed among its members in such a manner that the proportion of issued shares of any class of shares of the capital stock of either of the two corporations that are owned by each member is identical to the proportion of issued shares of the corresponding class of shares of the capital stock of the other corporation that are owned by the member.

For the purposes of subparagraph 2 of the fourth paragraph, a corporation is a wholly-owned subsidiary of another corporation (in this section referred to as the “parent”), if at least 90% of all the issued shares of each class of shares of its capital stock are owned by the parent.

For the purposes of this section and sections 10.6 and 10.20, the parent or the other corporation referred to in subparagraph 3 of the fourth paragraph is considered to be the corporation resulting from a corporate reorganization,

depending on whether the reorganization is described in subparagraph 2 or 3 of that fourth paragraph.

The business certificate held by the corporation that transferred, in the course of a corporate reorganization described in subparagraph 3 of the fourth paragraph, all or part of the activities of the particular business that are described in the certificate is deemed to be revoked by Investissement Québec as of the time of the reorganization. However, this presumption does not apply in respect of the third paragraph.

10.5. A corporation which, for any taxation year, benefited from the tax credit for the construction, renovation or alteration of strategic buildings, in relation to a particular building, must, to avoid paying the special tax provided for in section 1129.4.30 of the Taxation Act, obtain from Investissement Québec a certificate in respect of the building (in this chapter referred to as a “building certificate”).

The certificate must be obtained for each of the nine taxation years following the taxation year that includes the date specified in the work completion certificate held by the corporation in relation to the particular building.

DIVISION II

BUSINESS CERTIFICATE

10.6. A particular business certificate issued to a corporation or a partnership, in relation to a particular business, certifies that all or substantially all of the activities of the business that the corporation or partnership carries on in the Montréal international trade zone at Mirabel are activities that are mentioned in the certificate. The certificate also certifies that those activities are recognized as eligible activities.

A particular certificate issued following an application filed before 12 June 2003 confirms the business plan enclosed with the application, which plan specifies, among other things, the particular sectors to which the activities of the particular business must belong.

In the case of a particular corporation referred to in the first paragraph of section 10.4, the particular certificate specifies the time of the corporate reorganization and the name of the other corporation holding, immediately before that time, a valid business certificate in respect of the particular business. If the other corporation also resulted from a corporate reorganization, the certificate specifies, for any other corporation mentioned in the particular certificate which, in the course of a preceding reorganization, was a corporation referred to in the first paragraph of section 10.4, both the time of the preceding reorganization from which it resulted and the name of the other corporation holding, immediately before that time, a valid business certificate in respect of the particular business. The particular certificate also specifies, for the purposes of the provisions of the Taxation Act that are listed in the fifth

paragraph, as a deemed effective date, the date of coming into force of the business certificate issued, in respect of the particular business, to the other corporation or, if there are more than one, to the corporation among those other corporations that applied for the certificate before 12 June 2003. Lastly, for the purposes of the presumptions of the Taxation Act that are listed in the sixth paragraph, the latter certificate is deemed to have been issued to the particular corporation.

If an immovable or a part of immovable located in the Montréal international trade zone at Mirabel that the corporation or the partnership needs to carry on the particular business is not yet available for occupation, the corporation or partnership must give an undertaking to Investissement Québec that it will occupy the immovable or part of immovable at the earliest date possible. Once that undertaking has been given, the corporation or the partnership is deemed, for the purposes of this chapter, to carry on, in that immovable or part of immovable and throughout the period during which it may not occupy it, activities of the particular business that it carries on elsewhere in Québec.

The provisions of the Taxation Act to which the third paragraph refers are the following:

- (1) the definition of “base period” in the first paragraph of section 737.18.6;
- (2) paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.38;
- (3) paragraph *b* of the definition of “qualified brokerage expenditure” in the first paragraph of section 1029.8.36.0.55; and
- (4) the definition of “qualified property” in the first paragraph of section 1029.8.36.0.72.

The presumptions of the Taxation Act to which the third paragraph refers are those set out in the following provisions of that Act:

- (1) section 737.18.9.1; and
- (2) the third paragraph of each of sections 1029.8.36.0.38, 1029.8.36.0.55 and 1029.8.36.0.72.

10.7. A business certificate issued to a corporation or a partnership in respect of a particular business whose activities are the expansion of the particular activities which, on the date it becomes effective, are carried on in Québec outside the Montréal international trade zone at Mirabel, is valid only for the period in which the corporation or partnership complies with its undertaking not to reduce the particular activities or move them inside the zone.

10.8. To be recognized as an eligible activity, an activity must be provided for in the business plan referred to in the second paragraph of section 10.6 and relate to one or more of the following sectors of activity:

- (1) international logistics;
- (2) aircraft maintenance and repair;
- (3) training in the field of aviation; and
- (4) minor processing.

An activity that is provided for in the business plan referred to in the second paragraph of section 10.6 may also be recognized as an eligible activity if, in the opinion of Investissement Québec, it is of special interest to Québec.

10.9. Subject to section 10.10, an activity relates to international logistics if it is closely related to the international or interprovincial distribution of goods. In this respect, for each class of goods, Québec must be neither the origin nor the destination of property representing more than 20% of the value of the goods included in that class. However, a more substantial part of the property of a class of goods may come from Québec or be distributed in Québec if such property is not otherwise distributed in Québec by other businesses.

10.10. The transportation activities of a corporation or partnership providing air, trucking or railway services are not considered to be activities that relate to international logistics, unless they consist in ground activities of an air carrier that are directly related to the transshipment or storage of goods.

10.11. The aircraft maintenance and repair sector includes activities relating to the maintenance and repair of navigation instruments and ground service equipment.

10.12. An activity relates to training in the field of aviation if it complements training activities that are offered in Québec outside the Montréal international trade zone at Mirabel or if it contributes mainly to the training of flight personnel or airport personnel that are not resident in Québec.

For the purposes of the first paragraph,

“airport personnel” includes firefighters, de-icing workers, air traffic controllers, investigators, flight safety managers and ramp agents;

“flight personnel” includes pilots, flight attendants and flight engineers.

10.13. A manufacturing or processing activity relates to minor processing if the total of the value added at the time of the manufacturing or processing and the cost of the components purchased in the Montréal international trade zone at Mirabel for that activity does not exceed half of the total value of the

product manufactured or processed, and if the decision to establish, in the zone, a particular business of which the activity is a part is significantly motivated by one or more of the following factors:

- (1) the proximity of an international airport;
- (2) the presence of a free zone;
- (3) easy access to air, road, rail or maritime transportation; and
- (4) the availability of a sizable establishment area.

However, such a manufacturing or processing activity may not be recognized as an eligible activity unless it contributes to the development of facilities dedicated to airport purposes and to the economic development of Québec and is in keeping with the requirements of international trade agreements.

DIVISION III

EMPLOYEE CERTIFICATE

10.14. An employee certificate issued to a corporation or a partnership, in relation to a particular business, certifies that the individual referred to in the certificate is recognized as an eligible employee of the corporation or partnership for the taxation year or fiscal period for which the application for the certificate was made or for the part of the year or period specified in the certificate.

10.15. An individual may be recognized as an eligible employee of a corporation or a partnership, if

- (1) the individual works full-time for the corporation or partnership, that is, at least 26 hours per week, for an expected minimum period of at least 40 weeks; and
- (2) at least 75% of the individual's duties with the corporation or partnership consist in work relating to an activity of a particular business (other than an activity that relates to minor processing) that is specified in the valid business certificate held by the corporation or partnership in respect of the business.

For the purposes of subparagraph 2 of the first paragraph, an individual's administrative tasks are not to be considered as work relating to an activity specified in a business certificate.

In this section, "administrative tasks" include tasks relating to operations management, accounting, finances, legal affairs, public relations, communications, contract solicitation and human and physical resources management.

DIVISION IV**CONTRACT CERTIFICATE**

10.16. A contract certificate issued to a corporation or a partnership, in relation to a particular business, certifies that the contract referred to in the certificate is recognized as an eligible contract for the taxation year of the corporation or the fiscal period of the partnership for which the application for the certificate was made. The contract certificate also lists the services rendered under the contract by a customs broker to the corporation in the year, or to the partnership in the period, that constitute customs brokerage services rendered in relation to the activities of the particular business that are specified in the valid business certificate held by the corporation or partnership in respect of the business.

10.17. A contract between a corporation or a partnership and a customs broker under which the customs broker undertakes to render customs brokerage services to the corporation or partnership, in relation to the activities of a particular business that are specified in the business certificate held by the corporation or partnership in respect of the business, is recognized as an eligible contract.

DIVISION V**PROPERTY CERTIFICATE**

10.18. A property certificate issued to a corporation or a partnership certifies that the property referred to in the certificate is dedicated to the Montréal international trade zone at Mirabel. If the property is leased by the person or partnership, the certificate also specifies the eligible lease period of the property determined in accordance with the second paragraph.

The eligible lease period of a property is the lease period during which the total rent paid in respect of the property does not exceed 25% of the acquisition cost of an identical property.

10.19. A property is considered to be dedicated to the Montréal international trade zone at Mirabel if, within a reasonable time after its acquisition or after the date of the contract under which it is leased, it is used by the corporation or partnership only in the Montréal international trade zone at Mirabel and exclusively or almost exclusively to earn income from the activities of a particular business that are specified in the business certificate held by the corporation or partnership in respect of the business.

In the circumstances described in the fourth paragraph of section 10.6, a property is deemed to be used in the Montréal international trade zone at Mirabel for the period during which it is used by the corporation or partnership in Québec outside the zone, if

(1) during that period, it is used exclusively or almost exclusively to earn income from the activities specified in the business certificate held by the corporation or partnership in respect of the particular business; and

(2) it continues to be so used by the corporation or partnership in the carrying on of the particular business after the corporation or partnership has begun to occupy the immovable or the part of immovable, referred to in that fourth paragraph, that is located in the Montréal international trade zone at Mirabel.

10.20. Investissement Québec must revoke the property certificate issued to a corporation or a partnership, in respect of a property acquired or leased by it, if, at any time in the three-year period after the date on which the property began to be used by the corporation or partnership, the property ceases to be used by the corporation or partnership only in the Montréal international trade zone at Mirabel or exclusively or almost exclusively to earn income from the activities specified in the business certificate held by the corporation or partnership in respect of the particular business. The effective date of the revocation is the date of coming into force of the property certificate that is revoked.

If a property certificate has been issued to another corporation referred to in subparagraph 2 of the first paragraph of section 10.4 in relation to a particular business carried on by the other corporation, the particular corporation resulting from the corporate reorganization following which the particular corporation continues the carrying on of the particular business and the other corporation are deemed to be one and the same corporation in determining, for the purposes of this section and section 10.18, if the property has been used and, if so, to what end.

10.21. Investissement Québec may not issue a property certificate to a corporation or a partnership in respect of a property that is office furniture or general-use equipment or that is used by individuals holding administrative duties with the corporation or partnership. The same applies in respect of a property that is an aircraft, a vehicle or rolling stock, except in the case of equipment intended for the transshipment of goods or the handling of goods inside a warehouse, hangar or assembly shop.

DIVISION VI

BUILDING CERTIFICATE

10.22. A building certificate issued to a corporation certifies that, for the taxation year for which the application for the certificate was made, the building or the part of building that is referred to in the certificate is not used or intended to be used for residential purposes and that at least three quarters of the total space is used for the carrying on of one or more businesses recognized by Investissement Québec or is intended to be so used.

If at least three quarters of the total space of the building or of the part of building is occupied by the same corporation for the carrying on of a business recognized by Investissement Québec, the name of the corporation is also specified in the building certificate.

10.23. A business in whose respect an unrevoked business certificate is held is recognized by Investissement Québec. A business of a corporation may also be recognized by Investissement Québec if

(1) at the time the business begins to be carried on in the building or the part of building referred to in section 10.22, the business is not identical or similar to another business carried on in Québec at that time by a person other than the corporation;

(2) all or substantially all the activities of the business relate to one or more of the sectors of activity referred to in the first paragraph of section 10.8;

(3) the activities of the business are new activities for the corporation or constitute a significant expansion of a business already carried on by the corporation; and

(4) the activities of the business do not arise from the relocation of a business that was carried on in Québec outside the Montréal international trade zone at Mirabel.

CHAPTER XI

SECTORAL PARAMETERS OF TAX CREDIT FOR JOB CREATION IN RESOURCE REGIONS, IN ALUMINUM VALLEY AND IN GASPÉSIE AND CERTAIN MARITIME REGIONS OF QUÉBEC

DIVISION I

INTERPRETATION AND GENERAL

11.1. In this chapter, unless the context indicates otherwise,

“base year” of a corporation, relating to the particular calendar year that ends in a taxation year for which the corporation claims the tax credit for job creation in certain regions of Québec, means, subject to the third paragraph, the calendar year that precedes the first calendar year covered by the first qualification certificate issued to the corporation that

(1) is valid at the beginning of the particular year; and

(2) either is referred to in the first paragraph of section 11.2 or, if that first calendar year precedes the year 2003, was issued for the purposes of any of the following divisions:

(a) Division II.6.6.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, in which case the qualification certificate is referred to in this chapter as an “initial qualification certificate” in relation to the Saguenay–Lac-Saint-Jean region;

(b) Division II.6.6.4 of that Chapter III.1, in which case the qualification certificate is referred to in this chapter as an “initial qualification certificate” in relation to the eligible regions; and

(c) Division II.6.6.6 of that Chapter III.1, in which case the qualification certificate is referred to in this chapter as an “initial qualification certificate” in relation to the resource regions;

“designated region” means

- (1) a resource region;
- (2) an eligible region; or
- (3) the Saguenay–Lac-Saint-Jean region;

“eligible region” means

- (1) the Bas-Saint-Laurent region;
- (2) the Côte-Nord region; or
- (3) the Gaspésie–Îles-de-la-Madeleine region;

“recognized business”, for a calendar year, in relation to the resource regions, the eligible regions or the Saguenay–Lac-Saint-Jean region, means the set of activities carried on by a corporation in one or more resource regions, one or more eligible regions or in the Saguenay–Lac-Saint-Jean region, as the case may be, that are specified in a qualification certificate referred to in subparagraph 1 of the second paragraph of section 11.2 that is issued to the corporation for the calendar year;

“resource region” means

- (1) any of the following regions or parts of a region:

(a) either the Bas-Saint-Laurent region or, if this definition applies to a calendar year subsequent to the year 2012, the part of that region that includes the territories of the regional county municipalities of La Matapédia, Matane and La Mitis,

(b) either the Saguenay–Lac-Saint-Jean region or, if this definition applies to a calendar year subsequent to the year 2012, the part of that region that includes the territories of the regional county municipalities of Maria-Chapdelaine, Le Fjord-du-Saguenay and Le Domaine-du-Roy,

(c) either the Mauricie region or, if this definition applies to a calendar year subsequent to the year 2012, the part of that region that includes the territories of the urban agglomeration of La Tuque, Municipalité régionale de comté de Mékinac and Ville de Shawinigan,

(d) the Abitibi-Témiscamingue region,

(e) the Côte-Nord region, and

(f) the Nord-du-Québec region; or

(2) any of the following regional county municipalities:

(a) Municipalité régionale de comté d'Antoine-Labelle,

(b) Municipalité régionale de comté de La Vallée-de-la-Gatineau, and

(c) Municipalité régionale de comté de Pontiac;

“tax credit for job creation in certain regions of Québec” means the fiscal measure provided for in Division II.6.6.6.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year.

For the purposes of the definition of “base year” in the first paragraph, the following presumptions must be taken into consideration, as applicable:

(1) a qualification certificate issued to a corporation for a period beginning in the calendar year 2000 or 2001, in respect of a particular business that is recognized by Investissement Québec in relation to that calendar year and that was carried on by the corporation for the purposes of any of Divisions II.6.6.2, II.6.6.4 and II.6.6.6 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, is, if the corporation so elected and despite the revocation of the certificate by Investissement Québec at the corporation's request, deemed valid, for the purpose of determining the corporation's base year that relates to a subsequent calendar year that is covered, in whole or in part, by a qualification certificate referred to in the first paragraph of section 11.2 that is subsequently issued to the corporation in respect of activities recognized by Investissement Québec that are part of the business, or by a qualification certificate subsequently issued to the corporation, in relation to the business and for the purposes of that Division II.6.6.2, II.6.6.4 or II.6.6.6; and

(2) a qualification certificate referred to in the first paragraph of section 11.2 or issued for the purposes of any of Divisions II.6.6.2, II.6.6.4 and II.6.6.6 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, revoked by Investissement Québec at the request of the corporation to which it has been issued, because of a major unforeseen event affecting the corporation in a particular calendar year, is deemed valid, for the purpose of determining the corporation's base year that relates to a calendar year subsequent to the

particular calendar year, if the corporation resumes the activities that were interrupted because of the major unforeseen event in a municipality or in another place that is more than 40 kilometres away from the municipality or the place where the corporation used to carry on the activities.

However, the base year of a corporation that carried on, before 1 April 2008, a recognized business in relation to the eligible regions or the Saguenay–Lac-Saint-Jean region, as the case may be, is

(1) the calendar year that precedes the calendar year ending in the taxation year for which an election under the first paragraph of section 1029.8.36.72.82.3.1 of the Taxation Act was made for the first time by the corporation, if the corporation made the second election referred to in paragraph *a* of the definition of “base period” in the first paragraph of section 1029.8.36.72.82.1 of that Act; or

(2) the calendar year 2010, if the corporation made the election under the first paragraph of section 1029.8.36.72.82.3.1.1 of that Act.

11.2. To benefit from the tax credit for job creation in certain regions of Québec, a corporation that is carrying on activities in one or more designated regions must obtain a qualification certificate from Investissement Québec in relation to any set of activities which, according to the designated region or regions in which the corporation is carrying on the activities and the nature of the activities, is

(1) the set of activities that are carried on by the corporation in one or more resource regions in the first calendar year for which the application for the qualification certificate is filed and that may be recognized by Investissement Québec in respect of such a region, in which case the qualification certificate is referred to in this chapter as an “initial qualification certificate”, in relation to the resource regions;

(2) the set of activities that are carried on by the corporation in one or more eligible regions in the first calendar year for which the application for the qualification certificate is filed and that may be recognized by Investissement Québec in respect of such a region, in which case the qualification certificate is referred to in this chapter as an “initial qualification certificate”, in relation to the eligible regions; or

(3) the set of activities that are carried on by the corporation in the Saguenay–Lac-Saint-Jean region in the first calendar year for which the application for the qualification certificate is filed and that may be recognized by Investissement Québec in respect of that region, in which case the qualification certificate is referred to in this chapter as an “initial qualification certificate”, in relation to the Saguenay–Lac-Saint-Jean region.

To benefit from the tax credit, a corporation must also obtain the following documents from Investissement Québec:

- (1) a qualification certificate (in this chapter referred to as a “business qualification certificate”) in respect of activities carried on by the corporation in one or more resource regions, one or more eligible regions or the Saguenay–Lac-Saint-Jean region and for which the corporation claims the tax credit; and
- (2) a certificate (in this chapter referred to as an “employee certificate”) in respect of each individual who meets the requirements for recognition as an eligible employee of the corporation.

The documents referred to in the second paragraph must be obtained for each calendar year that ends in a taxation year for which the corporation intends to claim the tax credit for job creation in certain regions of Québec. The certificates referred to in subparagraph 2 of that paragraph must also be obtained for the base year that relates to such a calendar year.

However, Investissement Québec may not issue an initial qualification certificate to a corporation, in relation to the eligible regions or the Saguenay–Lac-Saint-Jean region, as the case may be, unless the first calendar year for which the application for the certificate is filed precedes the year 2016. Similarly, Investissement Québec may not issue an initial qualification certificate to a corporation in relation to the resource regions unless

(1) the corporation results from a corporate reorganization described in the fifth paragraph of section 11.4 in the course of which an unrevoked initial qualification certificate in relation to the resource regions is deemed to have been issued to the corporation under subparagraph 2 of the first paragraph of that section; or

(2) because of a major unforeseen event, an initial qualification certificate issued to the corporation in relation to the resource regions has been revoked by Investissement Québec at the corporation’s request and the corporation resumes the activities recognized by Investissement Québec in respect of such a region that were interrupted because of the event before the beginning of the third calendar year that follows the calendar year in which the activities were interrupted.

Similarly, Investissement Québec may not, for a particular calendar year, issue to a corporation a business qualification certificate in respect of the activities carried on by the corporation in one or more resource regions, one or more eligible regions or the Saguenay–Lac-Saint-Jean region unless the initial qualification certificate, in relation to the resource regions, the eligible regions or the Saguenay–Lac-Saint-Jean region, as the case may be, issued to the corporation is valid for the particular year.

Investissement Québec is deemed to revoke the initial qualification certificate, in relation to the resource regions, that was issued to a corporation if the corporation makes an election under the first paragraph of

section 1029.8.36.72.82.3.1.1 of the Taxation Act. The deemed revocation becomes effective on 1 January 2011.

If, at a particular time, Investissement Québec revokes an initial qualification certificate issued to a corporation, in relation to the resource regions, the eligible regions or the Saguenay–Lac-Saint-Jean region, as the case may be, any business qualification certificate issued to the corporation in relation to such regions, for the particular calendar year that includes the effective date of the revocation or for a subsequent calendar year, is deemed to be revoked by Investissement Québec at that time. In such a case, the effective date of the deemed revocation is the date of coming into force of the qualification certificate that is deemed to be revoked.

Investissement Québec may not issue a document referred to in the second paragraph to a corporation for a calendar year subsequent to the year 2015.

11.3. Investissement Québec may not issue an initial qualification certificate in relation to the set of activities carried on by a corporation in the eligible regions or the Saguenay–Lac-Saint-Jean region unless the corporation establishes to Investissement Québec’s satisfaction that at least three full-time jobs will be created within a reasonable time in the territory of one or more eligible regions or the Saguenay–Lac-Saint-Jean region, as the case may be.

For the purpose of determining the number of jobs created, any full-time, part-time or seasonal job created by a corporation in any establishment located in an eligible region or the Saguenay–Lac-Saint-Jean region, as the case may be, as well as any increase in the number of hours worked by employees of such an establishment, may be taken into account. The job or the increase in the number of hours worked is considered to be all or part of a full-time job, depending on the number of hours involved. In the case of an initial qualification certificate issued to a corporation in relation to the eligible regions, any such job that is created or any such increase that occurs in a period preceding the date of coming into force of the initial qualification certificate may also be taken into account if the corporation held, for that period, a valid initial qualification certificate within the meaning of Chapter XII.

11.4. If a particular corporation carries on a set of activities in one or more designated regions and resulted from a corporate reorganization involving another corporation that held, immediately before the reorganization, a valid business qualification certificate in relation to that set of activities, the following rules must be taken into consideration in this chapter:

(1) for the purpose of applying section 11.3 or the third paragraph of section 11.1 to the particular corporation, that corporation and the other corporation are deemed to be one and the same corporation;

(2) any unrevoked initial qualification certificate issued to the other corporation, in relation to the resource regions, the eligible regions or the Saguenay–Lac-Saint-Jean region, as the case may be, or deemed to have been

issued to it because of the application of this subparagraph is deemed to have been issued to the particular corporation; and

(3) any unrevoked employee certificate issued to the other corporation or deemed to have been issued to it because of the application of this subparagraph for its base year is deemed to have been issued to the particular corporation for the calendar year, unless the date of coming into force of the first initial qualification certificate issued to the latter corporation precedes the date of coming into force of the first initial qualification certificate issued to the other corporation.

However, the presumption set out in subparagraph 3 of the first paragraph does not apply in the case of a corporate reorganization that is described in subparagraph 3 of the fifth paragraph and the presumption set out in subparagraph 2 of the first paragraph applies to such a reorganization only for the purposes of subparagraph 1 of the fourth paragraph of section 11.2 and for the purpose of establishing whether an activity is referred to in the second paragraph of any of sections 11.7, 11.9 and 11.11.

If, immediately before a reorganization that occurs in the first 15 days of a particular calendar year, the other corporation did not hold, for the particular year, a business qualification certificate in respect of the set of activities referred to in the first paragraph that is transferred in the course of the reorganization, but held a valid initial qualification certificate, the unrevoked business qualification certificate issued to it, in respect of that set of activities, for the calendar year that precedes the particular year is deemed, for the purposes of the first paragraph and of subparagraph 3 of the fifth paragraph, to have been issued for the particular year and be valid immediately before the reorganization.

The first paragraph is deemed to have applied before 1 January 2011 in respect of any other corporation itself resulting from a corporate reorganization that occurred before that date in the circumstances described in that paragraph.

In this chapter, “corporate reorganization” means

- (1) an amalgamation of corporations;
- (2) the winding-up of a wholly-owned subsidiary into its parent; or

(3) a reorganization in the course of which a corporation transfers to another corporation all of its activities referred to in an unrevoked business qualification certificate issued to the corporation for the calendar year that includes the time of the transfer, which time is considered to be the time of the reorganization, provided that all the issued shares of each class of shares of the capital stock of each of the two corporations that are parties to the transfer are owned by the same person or are owned by the same group of persons and are distributed among its members in such a manner that the proportion of issued shares of any class of shares of the capital stock of either of the two corporations that are owned by each member is identical to the proportion of issued shares of

the corresponding class of shares of the capital stock of the other corporation that are owned by the member.

For the purposes of subparagraph 2 of the definition of “corporate reorganization” in the fifth paragraph, a corporation is a wholly-owned subsidiary of another corporation (in this chapter referred to as the “parent”), if at least 90% of all the issued shares of each class of shares of its capital stock are owned by the parent.

For the purposes of this chapter, either the parent or the other corporation referred to in paragraph 3 of the definition of “corporate reorganization” in the fifth paragraph is considered to be the corporation resulting from a corporate reorganization, depending on whether the reorganization is described in paragraph 2 or 3 of that definition.

DIVISION II

INITIAL QUALIFICATION CERTIFICATE AND BUSINESS QUALIFICATION CERTIFICATE

11.5. An initial qualification certificate issued to a corporation, in relation to the resource regions, the eligible regions or the Saguenay–Lac-Saint-Jean region, confirms that the activities specified in the certificate and carried on by the corporation in such a region, in the first calendar year referred to in the certificate, are activities recognized by Investissement Québec in respect of a resource region, an eligible region or the Saguenay–Lac-Saint-Jean region, as the case may be. However, that first calendar year may not precede the calendar year preceding the calendar year in which the corporation filed the application for the certificate with Investissement Québec.

If the initial qualification certificate is issued to a corporation resulting from a corporate reorganization described in subparagraph 1 or 2 of the fifth paragraph of section 11.4, it also sets out the activities specified in the initial qualification certificate, in relation to the resource regions, the eligible regions or the Saguenay–Lac-Saint-Jean region, as the case may be, that was held, immediately before the reorganization, by the other corporation referred to in the first paragraph of that section. If, subsequently, the latter certificate is amended or revoked, Investissement Québec must make the resulting amendments to the initial qualification certificate issued to the corporation.

A corporation that files an application for an initial qualification certificate, in relation to the resource regions, the eligible regions or the Saguenay–Lac-Saint-Jean region, is required to inform Investissement Québec of all the activities it carried on, in the first calendar year for which it makes the application, in one or more resource regions, one or more eligible regions or the Saguenay–Lac-Saint-Jean region, as the case may be.

If, as of a particular date, an activity may no longer be recognized in respect of a resource region under sections 11.7 to 11.10, in respect of an eligible

region under sections 11.11 to 11.13 or in respect of the Saguenay–Lac-Saint-Jean region under sections 11.14 to 11.17, and a corporation holds an initial qualification certificate in relation to the resource regions, the eligible regions or the Saguenay–Lac-Saint-Jean region, as the case may be, in which the activity is specified, Investissement Québec must, at the corporation's request, amend the qualification certificate to specify that the activity is recognized only for a period that ends immediately before the particular date.

If, as of a particular date, an activity may be recognized in respect of a resource region under sections 11.7 to 11.10, in respect of an eligible region under sections 11.11 to 11.13 or in respect of the Saguenay–Lac-Saint-Jean region under sections 11.14 to 11.17, and the corporation carried on the activity in such a region in the first calendar year covered by the initial qualification certificate it holds in relation to the resource regions, the eligible regions or the Saguenay–Lac-Saint-Jean region, as the case may be, Investissement Québec must amend the qualification certificate to specify that the activity is recognized as of the particular date.

11.6. A business qualification certificate issued to a corporation, for a calendar year, confirms that the activities specified in it and carried on by the corporation in one or more designated regions in the year constitute a business recognized by Investissement Québec for the year in respect of the resource regions, the eligible regions or the Saguenay–Lac-Saint-Jean region, depending on whether

(1) the designated regions are resource regions and the activities are recognized by Investissement Québec in respect of such a region;

(2) the designated regions are eligible regions and the activities are recognized by Investissement Québec in respect of such a region; or

(3) the designated region is the Saguenay–Lac-Saint-Jean region and the activities are recognized by Investissement Québec in respect of that region.

11.7. Subject to sections 11.9 and 11.10, an activity may be recognized by Investissement Québec in respect of a resource region if it is,

(1) in relation to the wood processing sector,

(a) an activity that consists in manufacturing or processing finished or semi-finished products from wood,

(b) an activity that consists in manufacturing or processing paper or paperboard products, or

(c) an activity that consists in manufacturing or processing crate components, in seasoning timber in a kiln or in planing timber in a plant;

(2) in relation to the metal processing sector, an activity that consists in manufacturing or processing finished or semi-finished products from metals;

(3) in relation to the non-metallic mineral processing sector, an activity that consists in manufacturing or processing finished or semi-finished products from non-metallic minerals, such as peat and slate;

(4) in relation to the food processing sector, an activity that consists in manufacturing or processing food products;

(5) in relation to the energy sector,

(a) an activity that consists in producing ecological non-conventional energy from the biomass or hydrogen, or

(b) an activity that consists in manufacturing products for the production or use of energy, namely,

i. components that directly produce energy or convert a form of energy into another, such as turbines and alternators, or

ii. industrial-use electrical materials and components that perform connection, commutation, relay or control functions, such as control panels, electric relays and switch cabinets; or

(6) in relation to other sectors,

(a) an activity that consists in reclaiming or recycling waste and residues resulting directly from the development or processing of natural resources,

(b) a fresh-water aquaculture activity,

(c) an activity that consists in manufacturing or processing finished or semi-finished products from gemstones or semi-precious stones, including an activity that consists in the setting of gemstones or semi-precious stones, or in jewellery making, or

(d) a printing or publishing activity, including an activity relating to typesetting, printing, collating, folding or bundling.

An activity that consists in manufacturing specialized equipment for logging operations, wood processing, paper or paperboard manufacturing, mining, metal processing, energy production or use, or fresh-water aquaculture, other than an activity described in the first paragraph, may be recognized by Investissement Québec in respect of a resource region if the activity is specified in an unrevoked initial qualification certificate issued to the corporation, in relation to the resource regions, following an application filed before 12 June 2003.

Any activity, other than a commercialization activity, that is related to an activity referred to in any subparagraph of the first paragraph or in the second paragraph, such as the technical design of products or production facilities, the receiving or storing of raw materials, or the assembling or handling of goods in process, is deemed to be referred to in that subparagraph or the second paragraph.

A design or engineering activity that is carried on by a corporation for the purpose of manufacturing or processing a property may be recognized by Investissement Québec in respect of a resource region even if the manufacturing or processing of the property is entrusted to a third party, provided that the manufacturing or processing activities are activities referred to in the first or second paragraph and that the corporation retains broad control over the manufacturing or processing process.

11.8. A commercialization activity that is carried on by a corporation in a particular calendar year may be recognized by Investissement Québec in respect of a resource region if it is incidental to an activity that is referred to in section 11.7 and carried on in such a region in the particular year by the corporation or a corporation associated with it, in the course of a recognized business, for that year, in relation to the resource regions.

For the purposes of this chapter, a commercialization activity referred to in the first paragraph is deemed to be carried on in a resource region.

11.9. None of the following activities may be recognized by Investissement Québec in respect of a resource region:

- (1) an activity related to pulp, paper or paperboard manufacturing;
- (2) an activity related to the primary processing of wood, metals or non-metallic minerals;
- (3) an activity that consists in manufacturing or processing finished or semi-finished products from peat or slate and that is carried on by a corporation in the Bas-Saint-Laurent region or in the Côte-Nord region;
- (4) an activity that consists in manufacturing or processing alcoholic beverages;
- (5) a food manufacturing or processing activity that is carried on in restaurants, hotels, shopping centre fast-food outlets, supermarkets, grocery stores or other similar commercial establishments;
- (6) a maintenance or repair activity;
- (7) a scientific research and experimental development activity;

(8) an activity related to the sawing of logs or bolts to produce timber or similar products, such as boards, dimension lumber, poles and ties, an activity that takes place before logs are delivered to a sawmill or any other place for processing logs, or an activity related to the production of timber or similar products;

(9) an activity relating to the development of wildlife resources; and

(10) an installation activity, such as an activity involved in the installation of factory-built houses, steel joists, ventilation ducts, electrical systems or kitchen cabinets.

However, despite subparagraph 8 of the first paragraph, an activity of a corporation that relates to the production of timber or similar products and that is subsequent to the sawing of logs or bolts may be recognized by Investissement Québec in respect of a resource region if the activity is specified in the unrevoked initial qualification certificate, in relation to the resource regions, issued to the corporation following an application filed before 11 July 2002.

11.10. An activity that may be recognized by Investissement Québec in respect of an eligible region, otherwise than under subparagraph 4 or 5 of the first paragraph of section 11.11, or in respect of the Saguenay–Lac-Saint-Jean region may not be recognized in respect of a resource region.

11.11. Subject to section 11.13, an activity may be recognized by Investissement Québec in respect of an eligible region if it is

(1) an activity that consists in producing wind power or manufacturing wind turbines or their key components, in particular, towers, rotors or nacelles, unless the activity is carried on in the Côte-Nord region or the part of the Bas-Saint-Laurent region that is not included in the territory of the Municipalité régionale de comté de Matane;

(2) subject to the second paragraph, an activity that consists in manufacturing or processing finished or semi-finished products in the field of marine biotechnology;

(3) subject to the second paragraph, a mariculture activity, unless the activity is carried on in the Bas-Saint-Laurent region;

(4) an activity that consists in manufacturing or processing finished or semi-finished products from peat or slate, other than an activity related to the primary processing of those minerals, and that is carried on by a corporation that did not make the election under the first paragraph of section 1029.8.36.72.82.3.1.1 of the Taxation Act; or

(5) a processing or manufacturing activity that is not otherwise referred to in this paragraph, is included in the group described under code 31, 32 or 33 of the North American Industry Classification System (NAICS) - Canada, as

amended from time to time and published by Statistics Canada, and is carried on in the Gaspésie–Îles-de-la-Madeleine region.

However, subparagraph 2 or 3 of the first paragraph applies to an activity only if it is specified in a valid initial qualification certificate, in relation to the eligible regions, issued to the corporation for a period beginning in a calendar year that precedes the year 2004.

Any activity, other than a commercialization activity, that is related to an activity referred to in any subparagraph of the first paragraph, such as the technical design of products or production facilities, the receiving or storing of raw materials, or the assembling or handling of goods in process, is deemed to be referred to in that subparagraph.

A design or engineering activity that is carried on by a corporation for the purpose of manufacturing or processing a property may be recognized by Investissement Québec in respect of an eligible region even if the manufacturing or processing of the property is entrusted to a third party, provided that the manufacturing or processing activities are activities referred to in the first paragraph and that the corporation retains broad control over the manufacturing or processing process.

11.12. A commercialization activity that is carried on by a corporation in a particular calendar year may be recognized by Investissement Québec in respect of an eligible region if it is incidental to an activity that is referred to in section 11.11 and carried on in such a region in the particular year by the corporation or a corporation associated with it, in the course of a recognized business, for that year, in relation to the eligible regions.

For the purposes of this chapter, a commercialization activity referred to in the first paragraph is deemed to be carried on in an eligible region.

11.13. None of the following activities may be recognized by Investissement Québec in respect of an eligible region:

- (1) an activity that consists in manufacturing or processing alcoholic beverages;
- (2) a food manufacturing or processing activity that is carried on in restaurants, hotels, shopping centre fast-food outlets, supermarkets, grocery stores or other similar commercial establishments;
- (3) a maintenance and repair activity;
- (4) a scientific research and experimental development activity; and
- (5) an installation activity, such as an activity involved in the installation of factory-built houses, steel joists, ventilation ducts, electrical systems or kitchen cabinets.

11.14. Subject to sections 11.16 and 11.17, an activity may be recognized by Investissement Québec in respect of the Saguenay–Lac-Saint-Jean region if it is

(1) an activity that consists in manufacturing finished or semi-finished products made from aluminum, provided the aluminum has already undergone primary processing; or

(2) an activity that consists in reclaiming or recycling waste and residues resulting directly from the processing of aluminum.

Any activity, other than a commercialization activity, that is related to an activity referred to in either of the subparagraphs of the first paragraph, such as the technical design of products or production facilities, the receiving or storing of raw materials, or the assembling or handling of goods in process, is deemed to be referred to in that subparagraph.

A design or engineering activity that is carried on by a corporation for the purpose of manufacturing or processing a property may be recognized by Investissement Québec in respect of the Saguenay–Lac-Saint-Jean region even if the manufacturing or processing of the property is entrusted to a third party, provided that the manufacturing or processing activities are activities referred to in the first paragraph and that the corporation retains broad control over the manufacturing or processing process.

11.15. A commercialization activity that is carried on by a corporation in a particular calendar year may be recognized by Investissement Québec in respect of the Saguenay–Lac-Saint-Jean region if it is incidental to an activity that is referred to in section 11.14 and carried on in that region in the particular year by the corporation or a corporation associated with it, in the course of a recognized business, for that year, in relation to the Saguenay–Lac-Saint-Jean region.

For the purposes of this chapter, a commercialization activity referred to in the first paragraph is deemed to be carried on in the Saguenay–Lac-Saint-Jean region.

11.16. None of the following activities may be recognized by Investissement Québec in respect of the Saguenay–Lac-Saint-Jean region:

- (1) a maintenance and repair activity;
- (2) a scientific research and experimental development activity; and
- (3) an installation activity.

11.17. An activity that may be recognized by Investissement Québec in respect of an eligible region, otherwise than under subparagraph 5 of the first

paragraph of section 11.11, may not be recognized in respect of the Saguenay–Lac-Saint-Jean region.

11.18. Investissement Québec may, at the request of a corporation, revoke the initial qualification certificate issued to the corporation, in relation to the resource regions, the eligible regions or the Saguenay–Lac-Saint-Jean region, as the case may be, if, because of a major unforeseen event, the corporation must cease carrying on activities that are recognized by Investissement Québec in respect of such a region. The revocation becomes effective at the beginning of the calendar year following the calendar year in which the activities ceased.

A decrease in the corporation's volume of business following the loss of a major client does not constitute a major unforeseen event.

DIVISION III

EMPLOYEE CERTIFICATE

11.19. An employee certificate issued to a corporation under this chapter certifies that the individual referred to in the certificate is recognized as an eligible employee of the corporation for pay periods that end in the calendar year for which the certificate was applied for. The certificate also specifies the number of such pay periods.

For its base year that relates to a particular calendar year, the corporation is required to apply to Investissement Québec for an employee certificate in respect of any individual working for it who, in accordance with section 11.20, may be recognized as an eligible employee of the corporation. A corporation resulting from a corporate reorganization described in subparagraph 1 or 2 of the fifth paragraph of section 11.4 is also required to apply, for the given calendar year that is its base year that relates to a particular calendar year, for an employee certificate in respect of any individual who may be so recognized and who worked in the given year for the other corporation referred to in the first paragraph of section 11.4, if the base year of the other corporation, immediately before the reorganization, was subsequent to the given calendar year.

If Investissement Québec amends or revokes one or more qualification certificates issued to a corporation for a particular calendar year each of which is either a business qualification certificate or a qualification certificate referred to in subparagraph 1 of the second paragraph of section 12.2, it must make consequential changes by amending or revoking, as applicable, any employee certificate that was issued to the corporation for the particular year and in respect of which activities that are specified in the qualification certificate or certificates so revoked or that are modified by the amendment to the qualification certificate or certificates were taken into account.

Similarly, if Investissement Québec amends or revokes one or more qualification certificates issued to a corporation and each of which is either an

initial qualification certificate, in relation to the resource regions, the eligible regions or the Saguenay–Lac-Saint-Jean region, as the case may be, or a qualification certificate referred to in the first paragraph of section 12.2, it must make consequential changes

(1) by amending or revoking, as applicable, any employee certificate that was issued to the corporation for its base year that relates to a particular calendar year and in respect of which activities that are specified in the qualification certificate or certificates so revoked or that are modified by the amendment to the qualification certificate or certificates were taken into account; or

(2) by issuing, if applicable, an employee certificate in respect of any individual who worked for the corporation in its base year that relates to a particular calendar year and that, because of the amendments made to the qualification certificate or certificates, may, in accordance with section 11.20, be recognized as an eligible employee of the corporation.

Investissement Québec must, at the corporation's request, amend or revoke, as applicable, any employee certificate issued to it for the base year that relates to a calendar year subsequent to 2012, if the request is based on the fact that, from the calendar year 2013, the set of activities each of which is an activity recognized in respect of a resource region and carried on by the corporation in that base year in one or more of the following parts of regions is no longer taken into consideration:

(1) the part of the Bas-Saint-Laurent region not included in the territories of the regional county municipalities of La Matapédia, Matane and La Mitis;

(2) the part of the Saguenay–Lac-Saint-Jean region not included in the territories of the regional county municipalities of Maria-Chapdelaine, Le Fjord-du-Saguenay and Le Domaine-du-Roy; or

(3) the part of the Mauricie region not included in the territories of the urban agglomeration of La Tuque, Municipalité régionale de comté de Mékinac and Ville de Shawinigan.

If an employee certificate issued to a corporation for a base year of the corporation is amended or revoked because of the application of the fifth paragraph or of subparagraph 1 of the fourth paragraph, Investissement Québec must specify, in the amended certificate or in the notice of revocation, as the case may be, as of which calendar year that relates to that base year the amendment or revocation must be taken into consideration. The same applies if a new employee certificate is issued to the corporation for that base year because of the application of subparagraph 2 of the fourth paragraph.

11.20. An individual may be recognized as an eligible employee of a corporation, for a pay period that ends in a calendar year, if the proportion, expressed as a percentage, that the time spent by the individual during the period in undertaking, supervising or directly supporting the set of activities

specified in one or more qualification certificates issued to the corporation for the year, each of which is either a business qualification certificate or a qualification certificate referred to in subparagraph 1 of the second paragraph of section 12.2, is of the time spent by the individual during the period in performing all his or her duties with the corporation is at least 75%.

If the calendar year is the base year that relates to a particular calendar year, the activities to be taken into consideration for the purpose of computing the proportion described in the first paragraph in respect of an individual are the following, not the activities referred to in that paragraph:

(1) the activities specified in any initial qualification certificate, in relation to the resource regions, the eligible regions or the Saguenay–Lac-Saint-Jean region, that was issued to the corporation and is still valid for the particular calendar year, if, according to the certificate, they are recognized for a period included in that particular year;

(2) the activities specified in a qualification certificate referred to in the first paragraph of section 12.2 that was issued to the corporation and is still valid for the particular calendar year, if, according to the certificate, they are recognized for a period included in that particular year and, if the calendar year is subsequent to the calendar year that is the corporation's base period, within the meaning of the first paragraph of section 1029.8.36.72.82.13 of the Taxation Act, that is applicable to the particular calendar year, any other activity that either is specified in a qualification certificate referred to in subparagraph 1 of the second paragraph of section 12.2 that was issued to the corporation for the calendar year and that is not revoked, or would have been so specified in the certificate, or in such a certificate, if the corporation had made a request to that effect; and

(3) if the calendar year is referred to in the third paragraph of section 11.1, any other activity that either is specified in a business qualification certificate or in a qualification certificate referred to in subparagraph 1 of the second paragraph of section 12.2 that was issued to the corporation for the calendar year and is not revoked, or would have been so specified in the certificate, or in such a certificate, if the corporation had made a request to that effect.

However, if the calendar year to which subparagraph 3 of the second paragraph refers is the year 2010, that subparagraph is to be applied without reference, if applicable, to the business qualification certificate according to which the activities in respect of a resource region are recognized by Investissement Québec.

For the purposes of the first and second paragraphs, the administrative tasks of an individual may not be considered to relate to the activities that are specified in a qualification certificate referred to in those paragraphs.

In this section, "administrative tasks" include tasks relating to operations management, accounting, legal or financial services, communications, public relations, and human and physical resources management. They also include

tasks relating to commercialization, other than those referred to in the first paragraph of any of sections 11.8, 11.12, 11.15 and 12.8.

11.21. If an individual is temporarily absent from work for reasons it considers reasonable, Investissement Québec may, for the purpose of determining whether the individual meets the conditions for recognition as an eligible employee, consider that the individual continued to work and to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.

CHAPTER XII

SECTORAL PARAMETERS OF TAX CREDIT FOR JOB CREATION IN GASPÉSIE AND CERTAIN MARITIME REGIONS OF QUÉBEC IN FIELDS OF MARINE BIOTECHNOLOGY, MARICULTURE AND MARINE PRODUCTS PROCESSING

DIVISION I

INTERPRETATION AND GENERAL

12.1. In this chapter, unless the context indicates otherwise,

“eligible region” means

- (1) the Bas-Saint-Laurent region;
- (2) the Côte-Nord region; or
- (3) the Gaspésie–Îles-de-la-Madeleine region;

“recognized business”, in relation to a calendar year, means the set of activities carried on by a corporation that are specified in a qualification certificate referred to in subparagraph 1 of the second paragraph of section 12.2 and issued to the corporation for the calendar year;

“tax credit for job creation in the fields of marine biotechnology, mariculture and marine products processing” means the fiscal measure provided for in Division II.6.6.6.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year.

For the purposes of this chapter, a qualification certificate referred to in subparagraph 2 of the first paragraph of section 11.2 or issued for the purposes of Division II.6.6.4 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act and according to which one or more marine products processing activities referred to in section 12.7 are recognized by Investissement Québec is deemed to be a qualification certificate referred to in the first paragraph of section 12.2 in which those activities are the only one that have been specified.

12.2. To benefit from the tax credit for job creation in the fields of marine biotechnology, mariculture and marine products processing, a corporation that is carrying on activities in one or more eligible regions must obtain a qualification certificate (in this chapter referred to as an “initial qualification certificate”) from Investissement Québec in relation to the set of activities that are carried on by the corporation in such a region in the first calendar year for which the application for the qualification certificate is filed and that may be recognized by Investissement Québec.

To benefit from the tax credit, a corporation must also obtain the following documents from Investissement Québec:

(1) a qualification certificate (in this chapter referred to as a “business qualification certificate”) in respect of activities that are carried on by the corporation in one or more eligible regions and for which the corporation claims the tax credit; and

(2) a certificate (in this chapter referred to as an “employee certificate”) in respect of each individual who meets the requirements for recognition as an eligible employee of the corporation.

The documents referred to in the second paragraph must be obtained for each calendar year that ends in a taxation year for which the corporation intends to claim the tax credit for job creation in the fields of marine biotechnology, mariculture and marine products processing.

However, Investissement Québec may not issue an initial qualification certificate to a corporation unless the first calendar year for which the application for the certificate is filed precedes the year 2016.

Similarly, Investissement Québec may not issue a business qualification certificate to a corporation for a particular calendar year in respect of the activities carried on by the corporation in one or more eligible regions unless the initial qualification certificate issued to the corporation is valid for the particular year.

If, at a particular time, Investissement Québec revokes an initial qualification certificate issued to a corporation, any business qualification certificate issued to the corporation for the particular calendar year that includes the effective date of the revocation or for a subsequent calendar year is deemed to be revoked by Investissement Québec at that time. In such a case, the effective date of the deemed revocation is the date of coming into force of the qualification certificate that is deemed to be revoked.

Investissement Québec may not issue a document referred to in the second paragraph to a corporation for a calendar year subsequent to the year 2015.

12.3. Investissement Québec may issue an initial qualification certificate in relation to the set of activities carried on by a corporation in the eligible

regions only if the corporation establishes to Investissement Québec's satisfaction that at least three full-time jobs will be created within a reasonable time in such regions.

For the purpose of determining the number of jobs created, any full-time, part-time or seasonal job created by a corporation in any establishment located in an eligible region, as well as any increase in the number of hours worked by employees of such an establishment, may be taken into account. The job or the increase in the number of hours worked is considered to be all or part of a full-time job, depending on the number of hours involved. Any such job that is created or any such increase that occurs in a period preceding the date of coming into force of the initial qualification certificate may also be taken into account if the corporation held, for that period, a valid initial qualification certificate, in relation to the eligible regions, within the meaning of Chapter XI.

12.4. If a particular corporation carries on a set of activities in one or more eligible regions and resulted from a corporate reorganization involving another corporation that held, immediately before the reorganization, a valid business qualification certificate in relation to that set of activities, the following rules must be taken into consideration in this chapter:

(1) for the purpose of applying section 12.3 to the particular corporation, that corporation and the other corporation are deemed to be one and the same corporation; and

(2) any unrevoked initial qualification certificate issued to the other corporation or deemed to have been issued to it because of the application of this subparagraph is deemed to have been issued to the particular corporation.

However, the presumption set out in subparagraph 2 of the first paragraph does not apply in the case of a corporate reorganization that is described in subparagraph 3 of the fifth paragraph.

If, immediately before a reorganization that occurs in the first 15 days of a particular calendar year, the other corporation did not hold, for the particular year, a business qualification certificate in respect of the set of activities referred to in the first paragraph that is transferred in the course of the reorganization, but held a valid initial qualification certificate, the unrevoked business qualification certificate issued to it, in respect of that set of activities, for the calendar year that precedes the particular year is deemed, for the purposes of the first paragraph and of subparagraph 3 of the fifth paragraph, to have been issued for the particular year and be valid immediately before the reorganization.

The first paragraph is deemed to have applied before 1 January 2011 in respect of any other corporation itself resulting from a corporate reorganization that occurred before that date in the circumstances described in that paragraph.

In this chapter, "corporate reorganization" means

- (1) an amalgamation of corporations;
- (2) the winding-up of a wholly-owned subsidiary into its parent; or

(3) a reorganization in the course of which a corporation transfers to another corporation all of its activities referred to in an unrevoked business qualification certificate issued to the corporation for the calendar year including the time of the transfer, which time is considered to be the time of the reorganization, provided that all the issued shares of each class of shares of the capital stock of each of the two corporations that are parties to the transfer are owned by the same person or are owned by the same group of persons and are distributed among its members in such a manner that the proportion of issued shares of any class of shares of the capital stock of either of the two corporations that are owned by each member is identical to the proportion of issued shares of the corresponding class of shares of the capital stock of the other corporation that are owned by the member.

For the purposes of paragraph 2 of the definition of “corporate reorganization” in the fifth paragraph, a corporation is a wholly-owned subsidiary of another corporation (in this chapter referred to as the “parent”), if at least 90% of all the issued shares of each class of shares of its capital stock are owned by the parent.

For the purposes of this chapter, either the parent or the other corporation referred to in paragraph 3 of the definition of “corporate reorganization” in the fifth paragraph is considered to be the corporation resulting from a corporate reorganization, depending on whether the reorganization is described in paragraph 2 or 3 of that definition.

DIVISION II

INITIAL QUALIFICATION CERTIFICATE AND BUSINESS QUALIFICATION CERTIFICATE

12.5. An initial qualification certificate issued to a corporation confirms that the activities specified in the certificate and carried on by the corporation in an eligible region, in the first calendar year referred to in the certificate, are activities recognized by Investissement Québec under this chapter. However, that first calendar year may not precede the calendar year preceding the calendar year in which the corporation filed the application for the certificate with Investissement Québec.

If the initial qualification certificate is issued to a corporation resulting from a corporate reorganization described in subparagraph 1 or 2 of the fifth paragraph of section 12.4, it also sets out the activities specified in the initial qualification certificate that was held, immediately before the reorganization, by the other corporation referred to in the first paragraph of that section. If, subsequently, the latter certificate is amended or revoked, Investissement

Québec must make the resulting amendments to the initial qualification certificate issued to the corporation.

A corporation that files an application for an initial qualification certificate is required to inform Investissement Québec of all the activities it carried on in one or more eligible regions in the first calendar year for which it makes the application.

If, as of a particular date, an activity may no longer be recognized under sections 12.7 to 12.9 and a corporation holds an initial qualification certificate in which the activity is specified, Investissement Québec must, at the corporation's request, amend the qualification certificate to specify that the activity is recognized only for a period that ends immediately before the particular date.

If, as of a particular date, an activity may be recognized under sections 12.7 to 12.9 and the corporation carried on the activity in an eligible region in the first calendar year covered by the initial qualification certificate it holds, Investissement Québec must amend the qualification certificate to specify that the activity is recognized as of the particular date.

12.6. A business qualification certificate issued to a corporation, for a calendar year, specifies the activities carried on by the corporation in one or more eligible regions in the year that are recognized by Investissement Québec under this chapter. It confirms that the activities constitute a business that is recognized by Investissement Québec for the year for the purposes of the tax credit for job creation in the fields of marine biotechnology, mariculture and marine products processing.

12.7. Subject to section 12.9, an activity may be recognized by Investissement Québec if it is

(1) an activity that consists in manufacturing or processing finished or semi-finished products in the field of marine biotechnology;

(2) a mariculture activity; or

(3) an activity that consists in processing marine products, such as fish and seafood, except where it is carried on in the part of the Bas-Saint-Laurent region that is not included in the territory of Municipalité régionale de comté de Matane.

Any activity, other than a commercialization activity, that is related to an activity referred to in any subparagraph of the first paragraph, such as the technical design of products or production facilities, the receiving or storing of raw materials, or the assembling or handling of goods in process, is deemed to be referred to in that subparagraph.

12.8. A commercialization activity that is carried on by a corporation in a particular calendar year may be recognized by Investissement Québec if the activity is incidental to an activity that is referred to in section 12.7 and carried on in an eligible region in the particular year by the corporation or a corporation associated with it, in the course of a recognized business in relation to that year.

For the purposes of this chapter, a commercialization activity referred to in the first paragraph is deemed to be carried on in an eligible region.

12.9. None of the following activities may be recognized by Investissement Québec:

(1) a marine products processing activity that is carried on in restaurants, hotels, shopping centre fast-food outlets, supermarkets, grocery stores or other similar commercial establishments; and

(2) a scientific research and experimental development activity.

12.10. Investissement Québec may, at the request of a corporation, revoke the initial qualification certificate issued to the corporation if, because of a major unforeseen event, the corporation must cease carrying on activities that are recognized by Investissement Québec for the purposes of this chapter. The revocation becomes effective at the beginning of the calendar year following the calendar year in which the activities ceased.

A decrease in the corporation's volume of business following the loss of a major client does not constitute a major unforeseen event.

DIVISION III

EMPLOYEE CERTIFICATE

12.11. An employee certificate issued to a corporation under this chapter certifies that the individual referred to in the certificate is recognized as an eligible employee of the corporation for pay periods that end in the calendar year for which the certificate was applied for. The certificate also specifies the number of such pay periods.

If Investissement Québec amends or revokes one or more qualification certificates issued to a corporation for a particular calendar year each of which is either a business qualification certificate or a qualification certificate referred to in subparagraph 1 of the second paragraph of section 11.2, it must make consequential changes by amending or revoking, as applicable, any employee certificate that was issued to the corporation for the particular year and in respect of which activities that are specified in the qualification certificate or certificates so revoked or that are modified by amendment to the qualification certificate or certificates were taken into account.

12.12. An individual may be recognized as an eligible employee of a corporation, for a pay period that ends in a calendar year, if the proportion, expressed as a percentage, that the time spent by the individual during the period in undertaking, supervising or directly supporting the set of activities specified in one or more qualification certificates issued to the corporation for the year, each of which is either a business qualification certificate or a qualification certificate referred to in subparagraph 1 of the second paragraph of section 11.2, is of the time spent by the individual during the period in performing all his or her duties with the corporation is at least 75%.

For the purposes of the first paragraph, the administrative tasks of an individual may not be considered to relate to the activities that are specified in a qualification certificate referred to in that paragraph.

In this section, “administrative tasks” include tasks relating to operations management, accounting, legal or financial services, communications, public relations, and human and physical resources management. They also include the tasks relating to commercialization, other than those referred to in the first paragraph of any of sections 11.8, 11.12, 11.15 and 12.8.

12.13. If an individual is temporarily absent from work for reasons it considers reasonable, Investissement Québec may, for the purpose of determining whether the individual meets the conditions for recognition as an eligible employee, consider that the individual continued to work and to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.

CHAPTER XIII

SECTORAL PARAMETERS OF TAX CREDIT FOR DEVELOPMENT OF E-BUSINESS

DIVISION I

INTERPRETATION AND GENERAL

13.1. In this chapter, “tax credit for the development of e-business” means the fiscal measure provided for in Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year.

13.2. To benefit from the tax credit for the development of e-business, a corporation must obtain the following certificates from Investissement Québec:

(1) a certificate in respect of the corporation (in this chapter referred to as a “corporation certificate”); and

(2) a certificate in respect of each individual for whom the corporation claims the tax credit (in this chapter referred to as an “employee certificate”).

The certificates must be obtained for each taxation year for which the corporation intends to claim the tax credit.

However, Investissement Québec may issue an employee certificate in respect of an individual to a corporation for a particular taxation year only if a corporation certificate is also issued to the corporation for the year and that certificate covers the whole year or, if applicable, the part of the year for which the individual meets the conditions of section 13.10.

If, at a particular time, Investissement Québec revokes a corporation certificate issued to a corporation for a taxation year, any employee certificate issued to the corporation for that year is also deemed to be revoked by Investissement Québec at that time. In such a case, the effective date of the deemed revocation is the date of coming into force of the employee certificate that is deemed to be revoked. If, in the circumstances described in the first or second paragraph of section 13.8, Investissement Québec changes the part of a taxation year that is specified in a corporation certificate, it must, if applicable, make consequential changes by amending or revoking any employee certificate issued to the corporation in relation to that year.

Investissement Québec may not issue a certificate referred to in the first paragraph to a corporation for a taxation year that begins after 31 December 2015.

DIVISION II

CORPORATION CERTIFICATE

13.3. A corporation certificate issued to a corporation for a taxation year certifies that the corporation meets the following criteria for the year or, if the first or second paragraph of section 13.8 applies, for the part of the year specified in the certificate:

- (1) the criteria relating to activities;
- (2) the criterion relating to services provided; and
- (3) the criterion relating to the maintenance of a minimum number of jobs.

The part of the taxation year that, if applicable, is specified in the certificate corresponds to a part of the year that either is described in subparagraph 1 or 2 of the first paragraph of section 13.8 or meets the conditions of subparagraphs 1 and 2 of the second paragraph of that section.

The certificate also specifies, if applicable, the proportion of gross revenue deriving from the activities referred to in subparagraph 7 of the first paragraph of section 13.5 that is attributable to applications developed by the corporation to be used exclusively outside Québec.

13.4. The criteria relating to activities are met if the proportion of the corporation's gross revenue deriving from eligible activities in the information technology sector is at least 75% and the proportion of its gross revenue deriving from activities referred to in subparagraphs 5 and 7 to 9 of the first paragraph of section 13.5 is at least 50%.

The criteria are considered to be met for a particular taxation year of the corporation if they are met for the corporation's preceding taxation year or, if the first or second paragraph of section 13.8 applies to that preceding year, for a part of that preceding year that either is referred to in subparagraph 1 or 2 of that first paragraph or meets the conditions of subparagraphs 1 and 2 of that second paragraph.

However, if the preceding taxation year has less than 183 days, the second paragraph is to be read as follows:

"The criteria are considered to be met for a particular taxation year of the corporation if they are met for its most recent previous taxation year that has at least 183 days."

Similarly, a part of a taxation year is taken into consideration for the purposes of the second paragraph only if it has at least 183 days.

13.5. The following activities are eligible activities of the information technology sector:

(1) computer and peripheral equipment manufacturing activities included in the group described under code 334110 of the North American Industry Classification System (NAICS) - Canada, as amended from time to time and published by Statistics Canada, which code is in this paragraph referred to as the "NAICS code";

(2) radio and television broadcasting and wireless communications equipment manufacturing activities included in the group described under NAICS code 334220;

(3) activities carried on by computer, computer peripheral and pre-packaged software wholesaler-distributors included in the group described under NAICS code 417310;

(4) activities carried on by computer and software stores included in the group described under NAICS code 443120;

(5) activities carried on by software publishers included in the group described under NAICS code 511210;

(6) activities consisting in data processing, hosting and related services included in the group described under NAICS code 51821;

(7) activities consisting in computer systems design and related services included in the group described under NAICS code 541510;

(8) subject to the second paragraph, activities consisting in temporary help services included in the group described under NAICS code 561320; and

(9) subject to the second paragraph, activities carried on by professional employer organizations included in the group described under NAICS code 561330.

However, the following activities do not constitute eligible activities of the information technology sector:

(1) any activity that, but for this subparagraph, would be described in subparagraph 8 or 9 of the first paragraph and that either consists in providing employees who do not mainly carry on activities described in subparagraphs 1 to 7 of that paragraph, or is carried on on behalf of a client with whom the corporation is not dealing at arm's length; and

(2) any other activity that, but for this subparagraph, would be described in subparagraph 8 or 9 of the first paragraph, if, for the taxation year or the part of year concerned, the corporation's gross revenue deriving from the set of its activities that would be described in those subparagraphs if no reference was made to this paragraph is equal to or greater than the corporation's gross revenue deriving from the set of its activities described in subparagraphs 5 and 7 of the first paragraph.

In addition, for a taxation year of a corporation whose first day is prior to 30 October 2010 and that either begins or ends in that calendar year, the activities described in subparagraphs 8 and 9 of the first paragraph constitute eligible activities of the information technology sector only if the corporation made an election under section 13.14.

13.6. The criterion relating to services provided is met if at least 75% of the corporation's gross revenue deriving from activities described in subparagraph 7 of the first paragraph of section 13.5 is attributable to the following services provided by the corporation:

(1) services whose ultimate beneficiary is a person or a partnership with whom the corporation is dealing at arm's length; and

(2) services that relate to an application developed by the corporation and used exclusively outside Québec.

For the purposes of the first paragraph, services provided by a corporation to a member of a cooperative or of a federation of cooperatives are considered to be services provided to a person with whom the corporation is not dealing at arm's length if the corporation is not dealing at arm's length with the cooperative or federation of cooperatives.

The particular person or partnership who directly or indirectly uses the applications developed by a corporation following the provision of services by the corporation to that person or partnership as part of activities referred to in the first paragraph is considered to be the ultimate beneficiary of those services, not the customers of the particular person or partnership.

For the purposes of this section and the third paragraph of section 13.3, Investissement Québec may consider that a corporation developed an application that is used exclusively outside Québec if it is of the opinion that the use of that application in Québec is insignificant in proportion to its overall use. To that end, Investissement Québec must take into account the impact that such a decision would likely have on the growth of activities in Québec that are related to the use of such an application and the impact of the increase of those activities on the competitiveness of businesses that carry on similar activities in Québec.

In this section, for the purpose of determining whether a corporation is considered not to be dealing at arm's length with another person or partnership, in addition to subparagraph 3 of section 5 of this Act, the following rules apply:

(1) a corporation is deemed not to be dealing at arm's length with another person or partnership if the corporation has, in respect of the other person or partnership, a significant influence deriving from a particular agreement; and

(2) if a corporation is not dealing at arm's length with another person or partnership and the other person or partnership has, in respect of a third person or partnership, a significant influence deriving from a particular agreement, the corporation is deemed not to be dealing at arm's length with the third person or partnership.

For the purposes of the fifth paragraph, a "significant influence" deriving from a particular agreement means an influence deriving from an agreement that is a franchise, licence, lease, distribution, supply or management agreement or other similar agreement or arrangement the main purpose of which is to govern the relationship between a particular person or partnership and another person or partnership with regard to the carrying on of the business of the other person or partnership, such that, were the influence exercised, the particular person or partnership would, in fact, control the other person or partnership.

13.7. The criterion relating to the maintenance of a minimum number of jobs is met if, throughout the taxation year or part of year concerned, there are at least six individuals, among the individuals working for the corporation, who meet the conditions of the first paragraph of section 13.10.

The criterion relating to the maintenance of a minimum number of jobs is deemed to be met if the corporation establishes to Investissement Québec's satisfaction that it does not otherwise meet the criterion because of exceptional circumstances beyond the corporation's control, such as the departure of employees and the impossibility of immediately filling the positions left vacant.

Circumstances relating to a business start-up or a transfer of activities do not in themselves constitute exceptional circumstances.

Investissement Québec is justified in revoking the corporation certificate issued to a corporation because of the application of the presumption provided for in the second paragraph, if it ascertains that the corporation did not fill the vacant positions within a time that may be considered reasonable, particularly given the availability of skilled labour. In such a case, the effective date of the revocation is the date of coming into force of the corporation certificate.

13.8. If, at any time in a particular taxation year, activities until then carried on by a person or a partnership are the subject of a particular transfer to another person or partnership and, taking the whole particular year into consideration, it appears that a corporation involved in the transfer did not meet the criteria set out in sections 13.4 to 13.7, the criteria may, for the purpose of determining whether the corporation is entitled to obtain a corporation certificate for the particular year, be applied only to a part of the year that is described in either of the following subparagraphs:

(1) if the corporation is the transferor, the part of the particular year that begins at the same time as the particular year and that ends on the day preceding the day of the particular transfer; or

(2) if the corporation is the transferee, a part of the particular year that begins on the day of the particular transfer and that ends on the last day of that year or, if it is earlier, the day preceding the day of any other particular transfer of activities in which the corporation is involved.

If a corporation has, at any time, begun to carry on activities referred to in section 13.11 as part of a new business and, taking into consideration the whole particular taxation year included, at least in part, in the start-up period of the business, it appears that the corporation does not meet the criteria set out in sections 13.4 to 13.7, the criteria may, for the purpose of determining whether the corporation is entitled to obtain a corporation certificate for the particular year, be applied only to a part of the year that meets the following conditions:

(1) it is included in a portion of the particular year throughout which there are at least six individuals, among the individuals working for the corporation, who meet the conditions of the first paragraph of section 13.10; and

(2) it ends at the end of the particular year or, if it is earlier, on the day preceding the day of any particular transfer of activities in which the corporation is involved.

However, the second paragraph does not apply if a corporation certificate was issued to the corporation for a preceding taxation year.

For the purposes of this section, “particular transfer” of activities at any time in a taxation year of a corporation means a transfer, including a transfer deriving

from the winding-up of a corporation, relating to activities which, at that time, would require the work of at least six individuals who meet the conditions of the first paragraph of section 13.10, if only those activities were taken into account.

DIVISION III

EMPLOYEE CERTIFICATE

13.9. An employee certificate issued to a corporation certifies that the individual referred to in the certificate is recognized as an eligible employee of the corporation for the taxation year for which the application for the certificate was made or for the part of the year specified in it.

13.10. An individual may be recognized as an eligible employee of a corporation, if

(1) the individual works full-time for the corporation, that is, at least 26 hours per week, for an expected minimum period of 40 weeks; and

(2) the individual spends at least 75% of working time performing duties that consist in undertaking, supervising or directly supporting eligible activities of the corporation or, if the individual's services are lent to a client of the corporation as part of a temporary help agreement, eligible activities of the client.

For the purposes of subparagraph 2 of the first paragraph, an individual's administrative tasks may not be considered to be part of duties that consist in undertaking, supervising or directly supporting eligible activities.

Where, for a taxation year of a corporation whose first day is prior to 30 October 2010 and that either begins or ends in that calendar year, the percentage of the working time spent by an individual in performing duties that consist in undertaking, supervising or directly supporting eligible activities must be determined in accordance with subparagraph 2 of the first paragraph, the activities of a client of the corporation must be taken into account only if the corporation made an election under section 13.14.

In this section, "administrative tasks" include tasks relating to operations management, accounting, finance, legal affairs, public relations, communications, contract solicitation, and human and physical resources management.

13.11. Subject to section 13.12, each of the following activities is an eligible activity:

(1) information technology consulting services relating to technology or systems development, or consulting services in e-business processes and solutions, such as strategic planning, business process reconfiguration and technology architecture design;

(2) the development or integration of information systems, such as distribution packages and computer software and programs, or of technology infrastructures, such as technology architecture upgrading and integration of hardware and software components, as well as, to the extent that it is incidental to such a development or integration activity carried on by the corporation, any activity relating to the maintenance or evolution of such information systems or such technology infrastructures;

(3) the design or development of e-commerce solutions, such as portals, search engines and transactional websites; and

(4) the development of security and identification services, such as electronic imaging, artificial intelligence and interface, that are related to e-business activities, such as Internet security.

For the purposes of subparagraph 2 of the first paragraph, an activity relating to the maintenance or evolution of information systems or of technology infrastructures also includes any activity required for the proper operation of systems and infrastructures or required to resolve or prevent problems or incidents, provided that the activity is

(1) a technical corrective or preventive intervention that modifies one or more technical aspects of the components, including computerized processes; or

(2) a diagnostic activity, with remote access and control of systems and technology infrastructures, that leads directly or indirectly to a technical intervention referred to in subparagraph 1.

However, for the purpose of determining, for a taxation year of a corporation whose first day is prior to 30 October 2010 and that either begins or ends in that calendar year, whether an activity is an eligible activity, the second paragraph is taken into consideration only if the corporation made an election under section 13.14.

13.12. The following activities are not eligible activities:

(1) activities unrelated to e-business;

(2) the operation of an e-business solution, such as the processing of electronic transactions through a transactional website;

(3) the management or operation of computer systems, applications or infrastructures stemming from e-business activities, namely,

(a) the management of e-business processing centres,

(b) the management of remote operations centres,

- (c) the management of networks and systems, including systems monitoring,
- (d) the operation of business process outsourcing services related to the operation of an e-business solution (back office), and
- (e) the management of business processes associated with the internal operation of an e-business solution (internal back office);
- (4) the operation of a customer relations centre, namely,
 - (a) the operation of an existing customer relations management service stemming from e-business activities, and
 - (b) the operation of a first-level administrative or technical assistance service for businesses and customers, related to the use of an e-business solution, such as taking calls or emails, user support in the use of systems, applications and features, monitoring and recording of requests, initial diagnosis and advice to resolve incidents or problems, referral of information concerning such incidents or problems to more specialized persons for resolution, and resetting passwords;
- (5) hardware installation; and
- (6) training.

However, the first paragraph does not operate to exclude an activity described in subparagraph 2 of the first paragraph of section 13.11 because of the application of the second paragraph of that section.

In addition, for the purpose of determining, for a taxation year of a corporation whose first day is prior to 30 October 2010 and that either begins or ends in that calendar year, the activities that do not constitute eligible activities, the corporation must have made an election under section 13.14 in order for subparagraph *a* of subparagraph 4 of the first paragraph to be taken into consideration otherwise than as an example of activities consisting in the operation of a customer relations centre and for the following provisions of that first paragraph to be taken into account:

- (1) subparagraphs *a* to *e* of subparagraph 3;
- (2) subparagraph *b* of subparagraph 4; and
- (3) subparagraphs 5 and 6.

13.13. If an individual is temporarily absent from work for reasons it considers reasonable, Investissement Québec may, for the purpose of determining whether the individual meets the conditions of the first paragraph of section 13.10 for recognition as an eligible employee, consider that the individual continued to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period. In

such a case, the individual is deemed, for the purposes of the first paragraph of section 13.7 and subparagraph 1 of the second paragraph of section 13.8 to be included, throughout the period of absence, in the group of individuals who work for the corporation.

DIVISION IV

SPECIAL RULE

13.14. For a taxation year whose first day is prior to 30 October 2010 and that either begins or ends in that calendar year, a corporation may file an election in writing with Investissement Québec, on or before the last day of the fifteenth month following the end of that taxation year, to have the activities or provisions referred to in the third paragraph of sections 13.5 and 13.10 to 13.12 taken into consideration to the extent and for the purposes provided for in each of those paragraphs.

SCHEDULE B

MINISTER OF AGRICULTURE, FISHERIES AND FOOD

CHAPTER I

MEASURES COVERED BY THIS SCHEDULE

1.1. The Minister of Agriculture, Fisheries and Food administers the sectoral parameters of the tax credit for the acquisition of pig manure treatment facilities provided for in sections 1029.8.36.53.10 to 1029.8.36.53.20 of the Taxation Act (R.S.Q., chapter I-3).

CHAPTER IISECTORAL PARAMETERS OF TAX CREDIT FOR ACQUISITION
OF PIG MANURE TREATMENT FACILITIES**DIVISION I**

INTERPRETATION AND GENERAL

2.1. In this chapter, “tax credit for the acquisition of pig manure treatment facilities” means the fiscal measure provided for in Division II.6.4.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a taxpayer is deemed to have paid an amount to the Minister of Revenue on account of the taxpayer’s tax payable under that Part for a taxation year.

2.2. To benefit from the tax credit for the acquisition of pig manure treatment facilities, in respect of a facility, a person or, if the person claims the credit as a member of a partnership, the partnership must obtain a certificate in respect of the facility (in this chapter referred to as a “facility certificate”) from the Minister.

DIVISION II

FACILITY CERTIFICATE

2.3. Before the installation of a facility begins, the person or partnership applying for a facility certificate in its respect must file the following documents with the Minister:

(1) the required authorizations from the Minister of Sustainable Development, Environment and Parks;

(2) the required authorizations from municipal authorities; and

(3) the plans and specifications for the facility, prepared by an engineer.

2.4. A facility certificate issued to a person or a partnership certifies that the facility referred to in the certificate is recognized as an eligible facility in relation to a farming establishment of the person or partnership.

2.5. The Minister may issue a facility certificate to a person or a partnership only if the person or partnership

(1) is a pig producer or carries on a mixed business that produces pigs or whose purpose is pig production and is recognized by the Minister for that purpose;

(2) is registered with the Minister under the Regulation respecting the registration of agricultural operations and the payment of property taxes and compensations made by Order in Council 340-97 dated 19 March 1997 (1997, G.O. 2, 1275), as amended; and

(3) manages a minimum of 4 cubic metres of pig manure daily.

2.6. To be recognized as an eligible facility in relation to a farming establishment of a person or partnership, a facility must

(1) be the subject of plans and specifications prepared by an engineer and filed with the Minister before the work begins;

(2) be installed in Québec at the farming establishment of the person or partnership;

(3) not be eligible for the Prime-Vert program adopted under section 2 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (R.S.Q., chapter M-14) and administered by the Minister;

(4) be designed to treat manure so as to concentrate its fertilizing elements into smaller volumes and facilitate its disposal; and

(5) be

(a) equipment needed to treat manure, or

(b) a component of an infrastructure that facilitates the treatment of manure, or a new or renovated building resulting from the work required to install such an infrastructure.

For the purposes of subparagraph *b* of subparagraph 5 of the first paragraph, the Minister determines what additional components are needed so the infrastructure meets the conditions of subparagraphs 1 to 4 of that paragraph, as well as the proportion of each of those components that may reasonably be attributed to the implementation of the manure treatment process.

2.7. With respect to a building where the management of animal waste is carried out on bedding, the following cannot be recognized as eligible facilities:

- (1) any structure resulting from the modification of a building to install feces and urine separation equipment under slats; and
- (2) any manure storage structure serving the building.

Solid manure storage structures and scrapers or belts used to separate feces and urine may, however, be recognized as eligible facilities.

DIVISION III

VERIFICATION

2.8. After a facility has been installed, the person or partnership to whom a facility certificate was issued in respect of the facility must provide the Minister with all the information needed to verify whether the facility is in compliance with the previously filed plans and specifications.

2.9. The Minister must, among other things, verify whether a facility, after it has been installed at the farming establishment of the person or partnership to whom a facility certificate was issued in respect of the facility, is in compliance with the plans and specifications prepared by an engineer and filed with the Minister before the work began, in order to make sure that the facility meets the conditions for recognition as an eligible facility.

SCHEDULE C

MINISTER OF ECONOMIC DEVELOPMENT, INNOVATION
AND EXPORT TRADE**CHAPTER I**

MEASURES COVERED BY THIS SCHEDULE

1.1. The Minister of Economic Development, Innovation and Export Trade administers the sectoral parameters of the following fiscal measures:

(1) the deferral of the taxation of a qualified patronage dividend provided for in sections 726.27 to 726.29 of the Taxation Act (R.S.Q., chapter I-3);

(2) the deduction in respect of a foreign researcher provided for in sections 737.19 to 737.22 of the Taxation Act;

(3) the deduction in respect of foreign experts provided for in sections 737.22.0.0.5 to 737.22.0.0.8 of the Taxation Act;

(4) the deduction in respect of the second cooperative investment plan provided for in sections 726.4 and 965.39.1 to 965.39.7 of the Taxation Act;

(5) the refundable tax credit for university research and for research carried on by a public research centre or a research consortium and the tax credit for fees and dues paid to a research consortium provided for in sections 1029.8.1 to 1029.8.7 and 1029.8.9.0.2 to 1029.8.9.0.4 of the Taxation Act;

(6) the tax credit for private partnership pre-competitive research provided for in sections 1029.8.16.1.1 to 1029.8.16.1.9 of the Taxation Act;

(7) the design tax credit provided for in sections 1029.8.36.4 to 1029.8.36.28 of the Taxation Act;

(8) the tax credit for the construction or conversion of vessels and the tax holiday on capital in respect of the construction or conversion of vessels provided for in sections 1029.8.36.54 to 1029.8.36.59, 1130, 1137, 1137.1, 1137.1.1 and 1137.7 of the Taxation Act; and

(9) the tax holiday for a corporation dedicated to the commercialization of intellectual property provided for in sections 771, 771.1, 771.1.1, 771.8.5.1, 771.14 and 771.15 of the Taxation Act.

CHAPTER II**SECTORAL PARAMETERS OF DEFERRAL OF TAXATION OF QUALIFIED PATRONAGE DIVIDEND****DIVISION I****INTERPRETATION AND GENERAL****2.1.** In this chapter,

“shareholding workers cooperative” has the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act (R.S.Q., chapter R-8.1.1);

“Deferral of the taxation of a qualified patronage dividend” means the fiscal measure provided for in Title VI.9 of Book IV of Part I of the Taxation Act, under which a person may defer the taxation of a patronage dividend until the disposition of the related preferred share.

2.2. A cooperative or a federation of cooperatives must obtain a certificate from the Minister so that the patronage dividends it pays in respect of a taxation year in the form of preferred shares may give rise to the deferral of the taxation of a qualified patronage dividend. The certificate is valid only for the taxation year for which it is obtained.

DIVISION II**CERTIFICATE**

2.3. An application for a certificate must be filed with the Minister within six months after the end of the taxation year for which it is made.

However, if the circumstances so warrant, the Minister may grant an application despite the expiry of the time limit specified in the first paragraph, provided that the application is filed by the end of the twelfth month following the end of the taxation year concerned.

2.4. An application for a certificate must be accompanied by

(1) a statement, signed by two directors or officers of the cooperative or federation of cooperatives having filed the application, certifying either that the cooperative meets the criteria set out in subparagraphs 1 and 2 of the first paragraph of section 2.6 and, if applicable, in the third paragraph of that section, or that the federation of cooperatives meets the criteria set out in paragraphs 1 and 2 of section 2.7, as the case may be;

(2) any other information required in relation to the qualification of the cooperative or federation of cooperatives.

2.5. A certificate issued to a cooperative or a federation of cooperatives under this chapter confirms that the cooperative or federation of cooperatives is recognized as a qualified cooperative for the taxation year for which the application for the certificate was made.

2.6. A cooperative governed by the Cooperatives Act (R.S.Q., chapter C-67.2) may be recognized as a qualified cooperative for a taxation year if

(1) it meets the conditions of subparagraphs 1 and 2 of the first paragraph of section 3 of the Cooperative Investment Plan Act for the taxation year;

(2) at the end of the taxation year, the majority of its members are either domiciled in Québec if they are natural persons, or have an establishment in Québec, in other cases; and

(3) the Minister is of the opinion that the cooperative is in compliance with the Cooperatives Act for the taxation year.

Supporting members, auxiliary members and associate members, within the meaning assigned to those expressions by the Cooperatives Act, are not members for the purposes of subparagraph 2 of the first paragraph.

In addition, if the cooperative is a shareholding workers cooperative, the corporation in which it holds shares and that employs its members must also meet the condition of subparagraph 1 of the second paragraph of section 3 of the Cooperative Investment Plan Act at the end of its last taxation year that ended before the taxation year for which the cooperative files an application for a certificate.

For the purposes of the third paragraph, in the case of a corporation that is in its first fiscal period, the reference to its last taxation year that ended before the taxation year for which the cooperative files an application for a certificate is to be read as a reference to its first fiscal period, if the Minister is satisfied that the corporation will meet, for that first fiscal period, the condition referred to in that paragraph.

2.7. A federation of cooperatives governed by the Cooperatives Act may be recognized as a qualified cooperative for a taxation year if

(1) it meets the conditions of paragraphs 1 and 2 of section 4 of the Cooperative Investment Plan Act for the taxation year;

(2) at the end of the taxation year, the majority of its members are either domiciled in Québec if they are natural persons, or have an establishment in Québec, in other cases; and

(3) the Minister is of the opinion that the federation is in compliance with the Cooperatives Act for the taxation year.

2.8. A cooperative or federation of cooperatives governed by the Canada Cooperatives Act (Statutes of Canada, 1998, chapter 1) may also be recognized as a qualified cooperative for a taxation year if it meets the conditions of section 2.6 or 2.7, as applicable, and complies with the same requirements as those imposed on a cooperative or a federation of cooperatives under the Cooperatives Act.

DIVISION III

REVOCATION OF CERTIFICATE

2.9. The Minister is justified in revoking a certificate issued to a cooperative or a federation of cooperatives if the cooperative or federation has been required to produce a cooperative compliance program under section 185.5 of the Cooperatives Act or has failed to produce such a program or to implement it within the time prescribed.

2.10. A cooperative or federation of cooperatives whose certificate has been revoked may not obtain a new certificate before the expiry of a 36-month period following the effective date of the revocation.

CHAPTER III

SECTORAL PARAMETERS OF DEDUCTION IN RESPECT OF FOREIGN RESEARCHERS

DIVISION I

INTERPRETATION AND GENERAL

3.1. In this chapter, unless the context indicates otherwise,

“eligible employer” means a person or partnership who declares to the Minister that the person or partnership is carrying on a business in Canada and undertaking or causing to be undertaken on the person’s or partnership’s behalf in Québec scientific research and experimental development related to a business of the person or partnership and that the person or partnership is neither an eligible university entity within the meaning of section 2.1 of Schedule D, nor a person exempt from tax under section 984 or 985 of the Taxation Act or that would be exempt from tax under that section 985 but for section 192 of that Act;

“foreign researcher tax holiday” means the fiscal measure provided for in Title VII.3 of Book IV of Part I of the Taxation Act, under which an individual may deduct an amount in computing the individual’s taxable income for a taxation year.

3.2. In order for an individual who works for an eligible employer to benefit from the foreign researcher tax holiday for a taxation year, the eligible employer

must obtain a qualification certificate in respect of the foreign researcher (in this chapter referred to as a “researcher qualification certificate”) from the Minister.

The employer must file an application for the qualification certificate before 1 March of the calendar year that follows the individual’s taxation year for which he or she first claims the tax holiday.

DIVISION II

RESEARCHER QUALIFICATION CERTIFICATE

3.3. A researcher qualification certificate issued to an eligible employer certifies that the individual referred to in the certificate is recognized as a researcher.

3.4. To be recognized as a researcher, an individual must

- (1) be specialized in the field of pure or applied science or a related field;
- (2) hold, or possess knowledge equivalent to the knowledge acquired by the holder of, a Master’s degree recognized by a Québec university in any of the fields referred to in paragraph 1; and
- (3) have the skills required to carry out scientific research and experimental development activities.

3.5. An eligible employer to which a researcher qualification certificate is issued must promptly send a copy of the certificate to the individual concerned so that it may be attached to his or her fiscal return.

CHAPTER IV

SECTORAL PARAMETERS OF DEDUCTION IN RESPECT OF FOREIGN EXPERTS

DIVISION I

INTERPRETATION AND GENERAL

4.1. In this chapter, unless the context indicates otherwise,

“eligible employer” means a person or partnership who declares to the Minister that the person or partnership is carrying on a business in Canada for the period in which the person or partnership undertakes or causes to be undertaken on the person’s or partnership’s behalf in Québec, as part of a project, scientific research and experimental development related to a business of the person or partnership, as well as for the periods preceding and following the carrying out of the project, and that the person or partnership is neither an

eligible university entity within the meaning of section 2.1 of Schedule D, nor a person mentioned in section 984 or 985 of the Taxation Act;

“foreign expert tax holiday” means the fiscal measure provided for in Title VII.3.0.2 of Book IV of Part I of the Taxation Act, under which an individual may deduct an amount in computing the individual’s taxable income for a taxation year.

4.2. In order for an individual who works for an eligible employer to benefit from the foreign expert tax holiday for a taxation year, the eligible employer must obtain a qualification certificate in respect of the individual (in this chapter referred to as an “expert qualification certificate”) from the Minister. The certificate must be obtained for each taxation year for which the individual may claim the tax holiday.

The employer must file an application for the qualification certificate before 1 March of the calendar year that follows the individual’s taxation year concerned.

DIVISION II

EXPERT QUALIFICATION CERTIFICATE

4.3. An expert qualification certificate issued to an eligible employer certifies that the individual referred to in the certificate is recognized as an expert in respect of the employer for the taxation year for which the application for the qualification certificate was made or for the part of the year specified in it.

4.4. In order for an individual to be recognized as an expert in respect of an eligible employer, the individual must

(1) be specialized in a field appropriate to the valorization of scientific research and experimental development results;

(2) hold, or possess knowledge equivalent to the knowledge acquired by the holder of, a diploma recognized by a Québec university in a field referred to in paragraph 1;

(3) have the skills required to carry out activities that consist in the valorization of the results deriving from the employer’s scientific research and experimental development projects, which activities include

(a) the management of innovation resulting from those projects,

(b) the commercialization and marketing of the results deriving from those projects,

(c) the transfer of advanced technologies resulting from those projects,

(d) the financing of scientific research and experimental development activities; and

(4) have duties with the employer that consist exclusively or almost exclusively, on a continuous basis, in carrying on activities that consist in the valorization of the results deriving from the employer's scientific research and experimental development projects.

4.5. If an individual is temporarily absent from work for reasons the Minister considers reasonable, the Minister may, for the purpose of determining whether the individual meets the conditions for recognition as an expert in respect of an eligible employer, consider that the individual continued to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.

4.6. An eligible employer to which an expert qualification certificate is issued for a taxation year must promptly send a copy of the certificate to the individual concerned so that it may be attached to his or her fiscal return for the year.

CHAPTER V

SECTORAL PARAMETERS OF DEDUCTION IN RESPECT OF SECOND COOPERATIVE INVESTMENT PLAN

DIVISION I

INTERPRETATION AND GENERAL

5.1. In this chapter, “capitalization rate”, “expansion or development project”, “qualified cooperative”, “qualified federation of cooperatives”, “shareholding workers cooperative”, “solidarity cooperative”, “supporting member” and “work cooperative” have the meaning assigned by the first paragraph of section 2 of the Cooperative Investment Plan Act, and “qualified investor” has the meaning assigned by section 9 of that Act.

Similarly, “deduction in respect of the second cooperative investment plan” means the fiscal measure provided for in Title VI.3 of Book IV of Part I of the Taxation Act and in Title VI.3.1 of Book VII of that Part, under which an individual may deduct an amount in computing his or her taxable income for a taxation year, in respect of a preferred share, issued for the purposes of the Cooperative Investment Plan Act, that the individual acquired or is deemed to have acquired.

5.2. A cooperative or a federation of cooperatives must obtain a qualification certificate from the Minister to be authorized to issue, for the purposes of the Cooperative Investment Plan Act, preferred shares the acquisition of which may allow individuals to benefit from the deduction in respect of the second cooperative investment plan.

DIVISION II**QUALIFICATION CERTIFICATE**

5.3. An application for a qualification certificate authorizing a cooperative or a federation of cooperatives to issue preferred shares for the purposes of the Cooperative Investment Plan Act must be accompanied by

(1) an excerpt from the by-law of the cooperative or federation of cooperatives authorizing the issue of preferred shares;

(2) a copy of the resolution of the board of directors determining how the preferred shares are to be issued;

(3) a statement signed by two directors certifying that the conditions of subparagraphs 1 to 4 of the first paragraph of section 3 of the Cooperative Investment Plan Act or paragraphs 1 to 4 of section 4 of that Act have been met;

(4) a statement signed by two directors certifying that the conditions of the second paragraph of section 3 of the Cooperative Investment Plan Act have been met;

(5) the following information and documents:

(a) a certificate signed by the auditor of the books of the cooperative or federation of cooperatives certifying that its capitalization rate is less than 60%, except in the case of a work cooperative, a shareholding workers cooperative or a solidarity cooperative that would be a work cooperative but for its supporting members, or

(b) the information and documents specified in the second paragraph in respect of an expansion or development project;

(6) a certificate signed by the auditor of the books of the cooperative or federation of cooperatives certifying that the condition of subparagraph 6 of the first paragraph of section 3 of the Cooperative Investment Plan Act or paragraph 6 of section 4 of that Act has been met;

(7) a copy of the last annual report of the cooperative or federation of cooperatives, subject, in the case of a cooperative, to the third paragraph of section 3 of the Cooperative Investment Plan Act; and

(8) any other information required in relation to the qualification of the cooperative or federation of cooperatives.

The information and documents to which subparagraph *b* of subparagraph 5 of the first paragraph refers in respect of an expansion or development project are the following:

- (1) a detailed description of the project;
- (2) the date on which the project is to begin;
- (3) the expected value of the share issue in relation to the total cost of the project; and
- (4) a statement signed by two directors confirming that the cooperative or federation of cooperatives is in the process of carrying out the project in accordance with the information and documents referred to in subparagraphs 1 to 3 and confirming the effect of the project on the capitalization rate and the volume of business of the cooperative or federation of cooperatives.

5.4. A qualification certificate issued to a cooperative or a federation of cooperatives under this chapter certifies that the cooperative or federation of cooperatives is authorized to issue preferred shares for the purposes of the Cooperative Investment Plan Act. If applicable, the qualification certificate also specifies that the authorization results from an exemption obtained in accordance with section 17 of that Act.

If a qualification certificate is issued under this chapter by reason of an exemption obtained in accordance with section 17 of the Cooperative Investment Plan Act, its period of validity ends at the expiry of the 12-month period that follows its date of issue.

5.5. The Minister issues a qualification certificate to a cooperative or a federation of cooperatives under this chapter if the Minister is of the opinion, as applicable, that

- (1) the cooperative is a qualified cooperative;
 - (2) the federation of cooperatives is a qualified federation of cooperatives;
- or
- (3) the cooperative or federation of cooperatives, as the case may be, meets the requirements of section 5 of the Cooperative Investment Plan Act.

DIVISION III

REVOCATION OF QUALIFICATION CERTIFICATE

5.6. The Minister is justified in revoking a qualification certificate issued to a cooperative or a federation of cooperatives under this chapter or the Cooperative Investment Plan Act, if

- (1) the cooperative or federation of cooperatives has issued securities to an investor who is not a qualified investor;

(2) the cooperative or federation of cooperatives, knowingly or under circumstances amounting to gross negligence, has made a false statement or omitted to enter important information in any document required for the purposes of the Cooperative Investment Plan Act or in any information return it is required to file with the Minister of Revenue under section 1086 of the Taxation Act;

(3) the cooperative or federation of cooperatives has omitted to send any document required for the purposes of this Act or the Cooperative Investment Plan Act;

(4) the cooperative or federation of cooperatives, being governed by the Cooperatives Act or the Canada Cooperatives Act, did not send a copy of its annual report within the time prescribed, as required by the Cooperatives Act or the Cooperative Investment Plan Act;

(5) the cooperative or federation of cooperatives was constituted or organized primarily to take advantage of the cooperative investment plan and not to serve its object; or

(6) the cooperative or federation of cooperatives has been required to produce a cooperative compliance program under section 185.5 of the Cooperatives Act or has failed to produce such a program or to implement it within the time prescribed.

5.7. The effective date of the revocation of a qualification certificate issued under this chapter or under the Cooperative Investment Plan Act may not be earlier than the date of the notice of revocation. The notice must be sent to the head office of the cooperative or federation of cooperatives by registered mail.

5.8. The qualification certificate of a cooperative or a federation of cooperatives issued under this chapter or under the Cooperative Investment Plan Act is deemed to be revoked on the date of its dissolution or, if the cooperative or federation of cooperatives is dissolved under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., chapter P-45), the Cooperatives Act or the Canada Cooperatives Act or has decided to wind-up in accordance with the Cooperatives Act or the Canada Cooperatives Act, on the date on which its liquidation was decided.

5.9. The qualification certificate of a cooperative or a federation of cooperatives issued under this chapter or under the Cooperative Investment Plan Act is deemed to be revoked on the effective date of an amalgamation to which the cooperative or federation of cooperatives is party

(a) that is carried out in accordance with the rules set out in Division II or Division V of Chapter XXI of Title I of the Cooperatives Act;

(b) that is carried out in accordance with the rules set out in Division III of that Chapter XXI, where the cooperative or federation is the absorbed cooperative or federation;

(c) that is carried out in accordance with the rules set out in sections 295 to 297 of the Canada Cooperatives Act;

(d) that is carried out in accordance with the rules set out in subsection 1 of section 298 of that Act, where the cooperative or federation is a wholly-owned subsidiary cooperative; or

(e) that is carried out in accordance with the rules set out in subsection 2 of that section 298, where the cooperative or federation is a subsidiary whose shares have been cancelled.

5.10. A cooperative or federation of cooperatives whose qualification certificate has been revoked may not obtain a new qualification certificate before the expiry of a 36-month period following the effective date of the revocation.

CHAPTER VI

SECTORAL PARAMETERS OF TAX CREDIT FOR RESEARCH CARRIED ON BY RESEARCH CONSORTIUM AND OF TAX CREDIT FOR FEES AND DUES PAID TO RESEARCH CONSORTIUM

DIVISION I

INTERPRETATION AND GENERAL

6.1. In this chapter, unless the context indicates otherwise,

“research consortium” means a non-profit private research centre established in Canada whose members carry on businesses in the same sector of activity or in related sectors of activity;

“tax credit for fees and dues paid to a research consortium” means the fiscal measure provided for in Division II.2.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a person is deemed to have paid an amount to the Minister of Revenue on account of the person’s tax payable under that Part for a taxation year;

“tax credit for research carried on by a research consortium” means the fiscal measure provided for in Division II.2.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a person is deemed to have paid an amount to the Minister of Revenue on account of the person’s tax payable under that Part for a taxation year.

6.2. To be recognized as an eligible research consortium, for the purposes of the tax credit for research carried on by a research consortium and the tax

credit for fees and dues paid to a research consortium, a body must obtain a certificate in its respect (in this chapter referred to as a “consortium certificate”) from the Minister.

DIVISION II

CONSORTIUM CERTIFICATE

6.3. A consortium certificate issued to a body certifies that the body is recognized as an eligible research consortium. Such a certificate is valid for an indeterminate period, unless otherwise specified in the certificate.

6.4. In order for a body to be recognized as an eligible research consortium, it must be a research consortium in respect of which the following conditions are met:

(1) the number of members forming the research consortium and their financial contribution are sufficiently representative of a sector of activity;

(2) the public or parapublic bodies operating in that sector of activity that are members of the research consortium do not constitute a majority of its members and do not provide the major part of its financing;

(3) the association agreement of the members of the research consortium requires that a research program concerning the members’ scientific and technological interests be established every year, and provides that the research results obtained will be available to all the members for use and development according to their specific needs;

(4) the mission of the research consortium is to carry on scientific research and experimental development work in Québec that is generic in nature and is not likely to lead to readily marketable results;

(5) the results of scientific research and experimental development work carried on by the research consortium may give rise to applications in various industrial sectors or to products that are commercially different among its members and that vary according to the use and development each may make of those results; and

(6) the research consortium has employees who have the skills required to carry on scientific research and experimental development work and has the premises and equipment needed to carry on that work in Québec.

The condition of subparagraph 3 of the first paragraph is not considered met if the association agreement does not clearly define the manner in which the research results obtained may be used and developed by the members of the research consortium.

The Minister may recognize only one research consortium per sector of activity.

6.5. A body that holds a valid consortium certificate must file a notice of change of status with the Minister if

(1) a change that has occurred in its human or physical resources could compromise its capacity to carry out scientific research and experimental development work;

(2) the composition of the consortium has changed significantly; or

(3) the association agreement of the members of the consortium or the consortium's mission has been modified.

If a body fails to fulfil its obligation to file a notice of change of status, the Minister may revoke the consortium certificate issued to it.

CHAPTER VII

SECTORAL PARAMETERS OF TAX CREDIT FOR PRIVATE PARTNERSHIP PRE-COMPETITIVE RESEARCH

DIVISION I

INTERPRETATION AND GENERAL

7.1. In this chapter, unless the context indicates otherwise,

“research project” means a scientific research and experimental development project;

“tax credit for private partnership pre-competitive research” means the fiscal measure provided for in Division II.3.0.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a person is deemed to have paid an amount to the Minister on account of the person's tax payable under that Part for a taxation year.

7.2. To benefit from the tax credit for private partnership pre-competitive research, in respect of a research project, a person or, if the person claims the tax credit as a member of a partnership, the partnership must obtain a certificate in that respect (in this chapter referred to as a “research project certificate”) from the Minister. Such a certificate is valid for a maximum period of three years.

DIVISION II**RESEARCH PROJECT CERTIFICATE**

7.3. The Minister may not issue a research project certificate in respect of a research project provided for in a partnership agreement unless an application to that effect is filed with the Minister before the beginning of the project.

Despite the first paragraph, the Minister may issue a research project certificate to a person or a partnership in respect of a research project carried out within the scope of a partnership agreement to which the person or partnership is a party if

(1) the application for the certificate is filed with the Minister on or before the 90th day following the day on which the research project began; or

(2) the application for the certificate is filed with the Minister within three years following the day on which the research project began and

(a) the application could not be filed within the time provided in subparagraph 1 for reasons beyond the control of the person or of the members of the partnership,

(b) the application gives the reasons why it could not be filed within such time, and

(c) the Minister considers that the reasons put forward justify the admissibility of the application.

7.4. A research project certificate issued to a person or a partnership certifies that the research project referred to in it is a pre-competitive research project carried out under a partnership agreement to which the person or partnership is a party. The certificate also specifies the date on which its period of validity ends.

7.5. In order for a research project to be considered to be a pre-competitive research project carried out under a partnership agreement to which the person or partnership filing the application for a certificate is a party, the following conditions must be met:

(1) each party to the partnership agreement (in this section referred to as a “partner”) has a scientific and technological interest in seeing the research project carried out, and the purpose of the partnership agreement coincides with the respective interests of all the partners, even if their sectors of activity differ;

(2) the partners are on an equal footing and share responsibility for the research project, each partner assuming its own liability, without guaranteeing the liability of the other partners;

(3) the partners pool their contributions to the research project, which contributions may be inputs of equipment, efforts, cash, knowledge or expertise;

(4) the expected duration and the purpose of the research project are defined in the partnership agreement;

(5) the research project affords each partner the possibility of using the results, such that each partner has an interest in seeing the project carried out in order to benefit from the results with a view to enhance its growth;

(6) the research project will affect the partners, whether the project is successful or not;

(7) each partner is entitled to benefit from the research project results, the planned sharing of those results being based on the interests of each partner and having to be coherent with the pursuit of its technological development; in that respect, the partnership agreement must include the obligation to negotiate conditions relating to the rights of each of the partners to exploit the intellectual property deriving from the research project, and must govern the disclosure of information on the obtention of a patent protecting the intellectual property, if applicable;

(8) all the partners participate in managing the research project and no partner is subordinate to another; and

(9) each partner performs a part of the work required to carry out the research project, while participating in the overall research project.

For the purpose of determining whether the condition of subparagraph 8 of the first paragraph is met, the establishment of a management committee and the development of a decision-making or dispute settlement mechanism, which may be provided for in the partnership agreement, are indicators that the research project is managed jointly.

For the purposes of subparagraph 9 of the first paragraph, groups of researchers, developers or engineers are considered to participate in the overall research project if they separately carry out work related to various aspects of the research project and participate in study sessions and discussions to integrate their respective research results in the overall structure of the project.

CHAPTER VIII

SECTORAL PARAMETERS OF DESIGN TAX CREDIT

DIVISION I

INTERPRETATION AND GENERAL

8.1. In this chapter, unless the context indicates otherwise,

“design tax credit” means the fiscal measure provided for in Division II.6.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“qualified outside consultant” means a person or partnership who holds an unrevoked certificate of qualification referred to in subparagraph 1 of the second paragraph of section 8.2 issued by the Minister.

8.2. To benefit from the design tax credit, a corporation or, if it claims the tax credit as a member of a partnership, the partnership must obtain a certificate in respect of a design activity (in this chapter referred to as an “activity certificate”) from the Minister. Such a certificate must be obtained, as applicable, for each taxation year in which the corporation intends to claim the tax credit, or for each fiscal period of the partnership that ends in such a taxation year.

In addition, depending on the provision of the design tax credit that the corporation intends to benefit from, a corporation must get a copy of one or more of the following certificates from the persons or partnerships concerned:

(1) the certificate of qualification as a qualified outside consultant (in this chapter referred to as a “consultant certificate”) obtained from the Minister by a person or partnership who entered into a contract as a qualified outside consultant with the corporation or the partnership of which the corporation is a member;

(2) the certificate of qualification as a qualified designer (in this chapter referred to as a “designer certificate”) obtained from the Minister by an individual who works as a qualified designer for the corporation or the partnership of which the corporation is a member; and

(3) the certificate of qualification as a qualified patternmaker (in this chapter referred to as a “patternmaker certificate”) obtained from the Minister by an individual who works as a qualified patternmaker for the corporation or the partnership of which the corporation is a member.

DIVISION II

ACTIVITY CERTIFICATE

8.3. An activity certificate issued to a corporation or a partnership for a taxation year or a fiscal period, as applicable, certifies that a design activity relating to a business carried on by the corporation or partnership in Québec was carried out in the year or the fiscal period by the corporation or partnership or, on its behalf, by a qualified outside consultant.

8.4. An activity certificate may be issued only for the design of industrially manufactured goods.

8.5. The design of industrially manufactured goods comprises all the creative activities stemming from a systematic and documented approach that consists in determining the formal, functional and symbolic properties of industrially manufactured goods.

It includes pattern drawing activities.

However, it does not include

- (1) software or website design;
- (2) the design of a good according to characteristics that meet the specific needs of an individual who does not carry on a business and who has ordered such a good;
- (3) layout design that consists in combining or adapting previously designed products to integrate them into a specific environment or site; or
- (4) subject to the fourth paragraph, graphic design whose objective is to create visual communication objects, whether graphic artwork consisting in a written, figurative or symbolic representation of objects, facts or ideas, graphic artwork applied or printed on product packaging, or on publishing products such as books, publications or promotional documents, or graphic artwork pertaining to signage, business logos, advertising, identification codes, safety warnings, written user or operating instructions and legally required notices such as the place of manufacture.

The graphic design leading to the printing or application of graphic artwork directly on an industrially manufactured good is an industrially manufactured goods design activity to the extent that such graphic artwork enhances the good either aesthetically or in terms of its functionality. Such graphic artwork must be created by a designer, who may make different versions of it. However, it must not be a modification or an adaptation of existing graphic artwork or of an existing motif.

8.6. Pattern drawing consists in designing patterns and producing geometric or technical drawings for the transformation of textiles, leather or fur. It includes the cutting of a pattern into parts for use in cutting the first sample. It also includes the construction of basic templates, the drafting of technical specifications and the grading and adjustment of a prototype.

DIVISION III

CONSULTANT CERTIFICATE

8.7. A consultant certificate certifies that the person or the partnership to whom it is issued is recognized as a qualified outside consultant.

3.8. A person or a partnership may be recognized as a qualified outside consultant if

- (1) the person or partnership has an establishment in Québec; and
- (2) the person or partnership carries on in Québec, on behalf of a corporation or a partnership, an industrially manufactured goods design activity that relates to a business carried on in Québec by that corporation or partnership.

DIVISION IV

DESIGNER CERTIFICATE

3.9. A designer certificate certifies that the individual to whom it is issued is recognized as a qualified designer.

3.10. To be recognized as a qualified designer, an individual must, in connection with the industrially manufactured goods design activities he or she carries on,

- (1) hold a diploma in design issued by an educational institution that is recognized by the Minister of Education, Recreation and Sports or an equivalent diploma; or
- (2) have skills that are satisfactory to the Minister.

DIVISION V

PATTERNMAKER CERTIFICATE

3.11. A patternmaker certificate certifies that the individual to whom it is issued is recognized as a qualified patternmaker.

3.12. To be recognized as a qualified patternmaker, an individual must, in connection with the industrially manufactured goods design activities carried on by the individual, have the technical skills necessary to carry out pattern drawing activities in order to give concrete form to the ideas of a designer, and

- (1) hold a diploma of vocational studies issued by the Minister of Education, Recreation and Sports or an equivalent diploma; or
- (2) have skills that are satisfactory to the Minister.

CHAPTER IX**SECTORAL PARAMETERS OF TAX CREDIT FOR CONSTRUCTION OR CONVERSION OF VESSELS AND TAX HOLIDAY ON CAPITAL IN RESPECT OF CONSTRUCTION OR CONVERSION OF VESSELS****DIVISION I****INTERPRETATION AND GENERAL**

9.1. In this chapter, unless the context indicates otherwise,

“construction work” in respect of a vessel means all the work relating to the construction or reconstruction of the vessel that may give rise to a new certificate of registry in the Canadian Register of Vessels, established under section 43 of the Canada Shipping Act, 2001 (Statutes of Canada, 2001, chapter 26), including the assembly of the parts or modules of the vessel that are manufactured by a third party in a place other than that of the assembly, but excluding the manufacture of parts or modules of the vessel by a third party without final assembly;

“conversion work” in respect of a vessel means work that is major on a technical and quantitative level, that involves substantial changes to the superstructures, machinery or equipment, that alters the essential characteristics of the vessel and that meets at least two of the following requirements:

- (1) the work requires the replacement or installation of structural elements whose total weight is greater than 15% of the vessel’s total weight before the beginning of the work;
- (2) the cost of the work is greater than 20% of the vessel’s market value before the beginning of the work;
- (3) the work substantially changes the vocation of the vessel;

“tax credit for the construction or conversion of vessels” means the fiscal measure provided for in Division II.6.5 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“tax holiday on capital in respect of vessels” means the fiscal measure provided for in paragraphs *b.2* and *b.2.1* of section 1137 and sections 1130, 1137.1, 1137.1.1 and 1137.7 of the Taxation Act, under which a corporation may deduct an amount in computing its paid-up capital for a taxation year;

“vessel” includes a semi-submersible rig stabilized by submerging pontoons and by anchoring, as well as a floating plant if it is intended to remain floating and be registered as a vessel, but does not include a self-elevating platform.

9.2. A corporation must obtain a qualification certificate (in Division II referred to as a “vessel qualification certificate”) from the Minister, in respect of each vessel for which the corporation intends to claim the tax credit for the construction or conversion of vessels. Such a qualification certificate is valid for a maximum period of three years. If the construction or conversion work in respect of the vessel is carried out under a subcontract, the corporation must also obtain a qualification certificate in respect of the subcontract (in Division II referred to as a “subcontract qualification certificate”) from the Minister.

A corporation must obtain a qualification certificate (in Division III referred to as a “vessel qualification certificate”) from the Minister, in respect of each vessel for which the corporation intends to claim the tax holiday on capital in respect of vessels. Such a qualification certificate is valid for a period that starts at the beginning of the period of construction or conversion of the vessel referred to in the qualification certificate and that ends at the end of the fourth year following the year in which the vessel is delivered. If the construction or conversion work in respect of the vessel is carried out under a subcontract, the corporation must also obtain a qualification certificate in respect of the subcontract (in Division III referred to as a “subcontract qualification certificate”) from the Minister.

The corporation must file an application for a qualification certificate in respect of a vessel that is the subject of a construction or conversion project,

(1) in the case of a qualification certificate referred to in the first paragraph, after a preliminary agreement has been reached with the client in respect of the project, but before a firm contract has been entered into in that respect; or

(2) in the case of a qualification certificate referred to in the second paragraph, before the beginning of the construction or conversion work in respect of the vessel.

The application for a qualification certificate in respect of a subcontract under which the construction or conversion work in respect of a vessel is carried out must be filed by the corporation at the same time as the application for a qualification certificate in respect of the vessel concerned.

DIVISION II

QUALIFICATION CERTIFICATES RELATING TO TAX CREDIT FOR CONSTRUCTION OR CONVERSION OF VESSELS

9.3. A vessel qualification certificate issued to a corporation certifies that the vessel to be constructed or converted and referred to in the certificate is recognized as an eligible vessel and that it will be a prototype vessel or the first, second or third vessel of a series of vessels.

9.4. The Minister may issue a vessel qualification certificate to a corporation, in relation to a vessel to be constructed or converted, only if the corporation

(1) has an establishment in Québec that has direct access to a navigable body of water;

(2) has the tools, land, keep blocks, ramps, dry docks, and workshops under permanent shelter that are necessary for the construction or conversion of vessels in whole or in modules;

(3) shows that it has the capacity to launch the vessel;

(4) shows that it has the capacity to construct or convert a vessel and has constructed or converted a vessel or barge of more than 50 gross tonnage in the last five years for a client with whom it is dealing at arm's length; and

(5) permanently has a number of employees working on a regular basis on naval construction, reconstruction or repair on a hauling ramp or in a dry dock.

9.5. A vessel may be recognized as an eligible vessel if

(1) its gross tonnage is at least 50 tons;

(2) it is intended to be used for the transportation of goods or passengers or for the provision of a specialized service;

(3) it is undergoing construction or conversion work in Québec; and

(4) it may be certified for navigation by Transport Canada.

9.6. A vessel is a prototype vessel if

(1) it is undergoing construction or conversion work that is not of the same nature as work done previously by the corporation;

(2) the construction or conversion work in respect of the vessel requires an investment in innovation, in planning and in the production methods and processes, or the vessel is technologically advanced and ecological; and

(3) it is the first vessel of a series whose repeat business potential is established, in particular by commitments to order, letters of intent of clients already operating maritime services or a market study showing the construction potential for a series of vessels, and whose entry into service will allow the development of a market not occupied by Québec businesses.

A vessel is the first, second or third vessel of a series if it is constructed or converted in that order after a benchmark prototype vessel and according to

the plans and specifications for the construction or conversion of that prototype vessel.

For the purposes of the second paragraph, a prototype vessel is a vessel in respect of which the corporation holds a valid vessel qualification certificate certifying that the vessel is a prototype vessel.

9.7. A subcontract qualification certificate issued to a corporation certifies that the work to be carried out under the subcontract referred to in the certificate requires the use of labour in Québec that represents more than 50% of the cost of the subcontract, and that the work is construction or conversion work in respect of a vessel for which the corporation has obtained a vessel qualification certificate.

DIVISION III

QUALIFICATION CERTIFICATES RELATING TO TAX HOLIDAY ON CAPITAL IN RESPECT OF VESSELS

9.8. A vessel qualification certificate issued to a corporation certifies that the vessel to be constructed or converted and referred to in the certificate is recognized as an eligible vessel.

9.9. A vessel may be recognized as an eligible vessel if it meets the conditions of section 9.5.

9.10. A subcontract qualification certificate issued to a corporation certifies that the subcontract referred to in the certificate entrusts a person or partnership operating a naval shipyard in Québec with the carrying out in Québec of construction or conversion work in respect of a vessel for which the corporation obtained a vessel qualification certificate.

CHAPTER X

SECTORAL PARAMETERS OF TAX HOLIDAY FOR CORPORATION DEDICATED TO COMMERCIALIZATION OF INTELLECTUAL PROPERTY

DIVISION I

INTERPRETATION AND GENERAL

10.1. In this chapter, unless the context indicates otherwise,

“computer program” has the meaning assigned by section 2 of the Copyright Act (Revised Statutes of Canada, 1985, chapter C-42);

“eligible institute” means a person or entity that is an eligible public research centre or an eligible university entity for the purposes of Division II.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act;

“issuance period” of a corporation means the period beginning at the time identified by the corporation as the time when it began to operate the business referred to in the first paragraph of section 10.3, and ending on the last day of the 10-year period beginning on the date of its incorporation;

“tax holiday for a corporation dedicated to the commercialization of intellectual property” means the fiscal measure provided for in sections 771, 771.1, 771.1.1, 771.8.5.1, 771.14 and 771.15 of the Taxation Act, which allows a corporation to deduct an amount under subparagraph *j.1* of subsection 1 of section 771 of that Act in computing its tax payable for a taxation year under Part I of that Act.

10.2. To benefit from the tax holiday for a corporation dedicated to the commercialization of intellectual property, a corporation must obtain from the Minister a certificate in respect of its business (in this chapter referred to as a “business certificate”). An application for such a certificate must be filed for each period, not exceeding three years, for which the corporation intends to benefit from the tax holiday or would intend to do so if it had tax payable under Part I of the Taxation Act for a taxation year included in whole or in part in the period.

However, the Minister may deliver a business certificate for a particular period, other than the first, only if the following conditions are met in respect of the corporation applying for it:

- (1) a business certificate was issued to the corporation for any preceding period included in its issuance period; and
- (2) at the time the business certificate is to be issued for the particular period, no certificate referred to in subparagraph 1 has been revoked.

If, at a particular time, the Minister revokes a business certificate issued to the corporation for a given period, any business certificate issued to the corporation for a particular period subsequent to the given period is deemed to be revoked by Investissement Québec at that time. In such a case, the effective date of the deemed revocation is the date of coming into force of the certificate that is deemed to be revoked.

DIVISION II

BUSINESS CERTIFICATE

10.3. A business certificate issued to a corporation certifies that the business that the corporation declares it is carrying on is recognized as an eligible commercialization business for the period specified in the certificate.

In the case of the first business certificate, its date of coming into force is the date identified by the corporation as the date on which it began to carry on the business concerned.

The period for which the Minister issues a business certificate may not exceed three years and must be within the corporation's issuance period.

10.4. A business may be recognized as an eligible commercialization business if the Minister is of the opinion that its sole purpose is

(1) the manufacturing and selling of goods more than 50% of whose value is derived from an eligible intellectual property;

(2) the manufacturing and selling of goods of which an essential component is an eligible intellectual property; or

(3) the licensing of computer programs each of which is an eligible intellectual property.

10.5. A property is considered to be an eligible intellectual property if

(1) the property was developed by one or more individuals each of whom is either an inventor for the purposes of the Patent Act (Revised Statutes of Canada, 1985, chapter P-4) or an author for the purposes of the Copyright Act, in the course of employment with or academic study at an eligible institute, and its development did not result from a research contract carried out on behalf of a person or entity other than the institute;

(2) no person or partnership owned the property, in any manner whatever, other than

(a) the eligible institute where the research work for its development took place,

(b) an individual referred to in paragraph 1,

(c) the corporation referred to in the first paragraph of section 10.2, or

(d) a subsidiary of an eligible institute, or an entity controlled by such an institute, that is recognized by the Minister;

(3) where the eligible institute referred to in subparagraph *a* of paragraph 2 has an official policy on disclosure of intellectual property, the property was disclosed to the institute in a timely manner and within the deadline required in accordance with the policy; and

(4) the property is a property in respect of which a patent has been issued under the Patent Act, a property in respect of which an application for a patent was filed under that Act by a person or entity referred to in any of subparagraphs *a* to *d* of paragraph 2, provided the patent may reasonably be expected to be issued in accordance with the application no later than the last day of the issuance period of the corporation referred to in the first paragraph of section 10.2, or a copyrighted computer program which the Minister considers to be a significant technological advance at the time it is completed.

SCHEDULE D

MINISTER OF EDUCATION, RECREATION AND SPORTS

CHAPTER I

MEASURES COVERED BY THIS SCHEDULE

1.1. The Minister of Education, Recreation and Sports administers the sectoral parameters of the following fiscal measures:

(1) the deduction in respect of a foreign researcher on a postdoctoral internship provided for in sections 737.22.0.0.1 to 737.22.0.0.4 of the Taxation Act (R.S.Q., chapter I-3); and

(2) the deduction in respect of foreign professors provided for in sections 737.22.0.5 to 737.22.0.8 of the Taxation Act.

CHAPTER IISECTORAL PARAMETERS OF DEDUCTION IN RESPECT OF
FOREIGN RESEARCHERS ON POSTDOCTORAL INTERNSHIP**DIVISION I**

INTERPRETATION AND GENERAL

2.1. In this chapter, unless the context indicates otherwise,

“eligible employer” means an eligible public research centre or an eligible university entity;

“eligible public research centre” means a centre or body that is an eligible public research centre for the purposes of Division II.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act;

“eligible university entity” means an entity that is an eligible university entity for the purposes of Division II.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act;

“tax holiday for a foreign researcher on a postdoctoral internship” means the fiscal measure provided for in Title VII.3.0.1 of Book IV of Part I of the Taxation Act, under which an individual may deduct an amount in computing his or her taxable income for a taxation year.

2.2. In order for an individual who works for an eligible employer to benefit from the tax holiday for a foreign researcher on a postdoctoral internship for a taxation year, the eligible employer must obtain a certificate in respect of the individual (in this chapter referred to as a “researcher certificate”) from the

Minister. The certificate must be obtained for each taxation year for which the individual may claim the tax holiday.

The employer must file the application for the certificate before 1 March of the calendar year that follows the individual's taxation year concerned.

DIVISION II

RESEARCHER CERTIFICATE

2.3. A researcher certificate issued to an eligible employer certifies that the individual referred to in the certificate is recognized as a researcher on a postdoctoral internship in respect of the employer for the taxation year for which the application for the certificate was made or for the part of the year specified in it.

2.4. An individual may be recognized as a researcher on a postdoctoral internship in respect of an eligible employer if

(1) the individual is specialized in the field of pure or applied science or a related field;

(2) the individual holds, subject to the second paragraph, a doctoral degree in one of the fields referred to in subparagraph 1 or another degree that, in the Minister's opinion, is equivalent;

(3) the individual is serving a full-time postdoctoral internship as a researcher with the employer for a set term; and

(4) the individual's duties with the employer are performed exclusively or almost exclusively, on a continuous basis, as a researcher within the scope of the postdoctoral internship.

For the condition of subparagraph 2 of the first paragraph to be met, not more than five years may have elapsed, at the time the individual begins a full-time postdoctoral internship with the eligible employer for the first time, since the individual obtained the diploma referred to in that subparagraph. However, if, before beginning that first internship, the individual temporarily interrupted his or her research activities for reasons the Minister considers reasonable, the time elapsed may be longer, but must not exceed 10 years.

2.5. If an individual is temporarily absent from work for reasons the Minister considers reasonable, the Minister may, for the purpose of determining whether the individual meets the conditions for recognition as a researcher on a postdoctoral internship in respect of an eligible employer, consider that the individual continued to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.

2.6. An eligible employer to which a researcher certificate is issued for a taxation year must promptly send a copy of the certificate to the individual concerned so that it may be attached to his or her fiscal return for the year.

CHAPTER III

SECTORAL PARAMETERS OF DEDUCTION IN RESPECT OF FOREIGN PROFESSORS

DIVISION I

INTERPRETATION AND GENERAL

3.1. In this chapter, unless the context indicates otherwise,

“eligible employer” means a Québec university;

“foreign professor tax holiday” means the fiscal measure provided for in Title VII.3.2 of Book IV of Part I of the Taxation Act, under which an individual may deduct an amount in computing the individual’s taxable income for a taxation year.

3.2. In order for an individual who works for an eligible employer to benefit from the foreign professor tax holiday for a taxation year, the eligible employer must obtain a certificate in respect of the individual (in this chapter referred to as a “professor certificate”) from the Minister. The certificate must be obtained for each taxation year for which the individual may claim the tax holiday.

The employer must file the application for the certificate before 1 March of the calendar year that follows the individual’s taxation year concerned.

DIVISION II

PROFESSOR CERTIFICATE

3.3. A professor certificate issued to an eligible employer certifies that the individual referred to in the certificate is recognized as a professor in respect of the employer for the taxation year for which the application for the certificate was made or for the part of the year specified in it.

3.4. An individual may be recognized as a professor in respect of an eligible employer if

- (1) the individual holds a position as a professor with the employer;
- (2) the individual is specialized in the field of science and engineering, finance, health or new information and communication technologies;

(3) the individual holds a doctoral degree in one of the fields referred to in paragraph 2 or another degree that, in the Minister's opinion, is equivalent; and

(4) the individual's duties with the employer are performed exclusively or almost exclusively, on a continuous basis, as a professor in one of the fields referred to in paragraph 2.

3.5. If an individual is temporarily absent from work for reasons the Minister considers reasonable, the Minister may, for the purpose of determining whether the individual meets the conditions for recognition as a professor in respect of an eligible employer, consider that the individual continued to perform the his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.

3.6. An eligible employer to which a professor certificate is issued for a taxation year must promptly send a copy of the certificate to the individual concerned so that it may be attached to his or her fiscal return for the year.

SCHEDULE E

MINISTER OF FINANCE

CHAPTER I

MEASURES COVERED BY THIS SCHEDULE

1.1. The Minister of Finance administers the sectoral parameters of the following fiscal measures:

(1) the tax credit for international financial centres provided for in sections 1029.8.36.166.61 to 1029.8.36.166.64 of the Taxation Act (R.S.Q., chapter I-3);

(2) the deduction relating to foreign specialists assigned to the operations of an international financial centre provided for in sections 65 to 70 of the Act respecting international financial centres (R.S.Q., chapter C-8.3) and sections 737.16 and 737.18 of the Taxation Act;

(3) the tax holidays relating to the carrying out of a major investment project provided for in sections 737.18.14 to 737.18.17, 771.2.5, 1130, 1138.2.2, 1141.8, 1166, 1170.1 to 1170.4, 1175.1 and 1175.4.1 to 1175.4.4 of the Taxation Act, sections 94.0.3.1 to 94.0.3.4 of the Tax Administration Act (R.S.Q., chapter A-6.002) and sections 33 and 34 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5); and

(4) the deduction relating to foreign specialists in the service of a corporation that operates a stock exchange or a securities clearing-house provided for in sections 737.18.29 to 737.18.30.3, 737.18.34 and 737.18.35 of the Taxation Act.

CHAPTER II

SECTORAL PARAMETERS OF TAX CREDIT FOR INTERNATIONAL FINANCIAL CENTRES

DIVISION I

INTERPRETATION AND GENERAL

2.1. In this chapter, unless the context indicates otherwise,

“international financial centre” means a business described in section 6 of the Act respecting international financial centres;

“international financial transaction” has the meaning assigned by section 4 of the Act respecting international financial centres;

“qualified international financial transaction” has the meaning assigned by sections 7 to 8 of the Act respecting international financial centres;

“specialized worker” of a corporation for a particular period means an individual who, in any of the individual’s taxation years during which the individual works for a corporation, is recognized as a specialist for a particular period of that taxation year, according to a certificate referred to in subparagraph 2 of the first paragraph of section 3.2 that was issued to the corporation;

“tax credit for international financial centres” means the fiscal measure provided for in Division II.6.14.3 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“urban agglomeration of Montréal” has the meaning assigned by section 4 of the Act respecting international financial centres.

2.2. A corporation that intends to operate an international financial centre within the urban agglomeration of Montréal and that wishes to benefit from the tax credit for international financial centres must obtain from the Minister

(1) a qualification certificate in respect of that business (in this chapter referred to as a “corporation qualification certificate”); and

(2) a qualification certificate in respect of each of the individuals for which it wishes to benefit from the tax credit (in this chapter referred to as an “employee qualification certificate”).

Moreover, to benefit from the tax credit, such a corporation must also obtain from the Minister

(1) a certificate in respect of that business (in this chapter referred to as a “business certificate”); and

(2) a certificate in respect of each of the individuals for which it claims the tax credit (in this chapter referred to as an “employee certificate”).

The certificates referred to in the second paragraph must be obtained for each taxation year for which the corporation intends to claim the tax credit for international financial centres.

DIVISION II**BUSINESS-RELATED DOCUMENTS**

2.3. A business qualification certificate issued to a corporation certifies, subject to the Act respecting international financial centres, that the business referred to in the certificate is recognized as an international financial centre. It also specifies the categories of qualified international financial transactions engaged in or to be engaged in in the course of carrying on the business.

2.4. The Minister issues a business qualification certificate to a corporation if the Minister is of the opinion that the activities engaged in or to be engaged in by the corporation in the course of carrying on its business are in compliance with the provisions and objectives of the Act respecting international financial centres.

2.5. A business certificate issued to a corporation certifies that the business that is referred to in the certificate and that is carried on by the corporation in the taxation year for which the application for the certificate is filed is recognized for that year, or for the part of that year that is specified in the certificate, as an international financial centre.

2.6. The Minister may issue a business certificate to a corporation if, for all or part of the taxation year for which the application for the certificate is filed,

(1) the business qualification certificate issued in respect of the business was valid; and

(2) the Minister is of the opinion that

(a) the activities of the business were related to qualified international financial transactions, and

(b) those activities required, at all times, the work of at least six individuals each of whom is recognized by the Minister as an eligible employee of the corporation, for all or part of the year or part of year, under an employee certificate the corporation obtained in respect of the employee for the year.

Where an individual is a specialized worker of the corporation for a particular period that begins or ends in a taxation year of the corporation, the following presumptions must be taken into account for the purposes of subparagraph *b* of subparagraph 2 of the first paragraph:

(1) the individual is deemed to have been recognized by the Minister as an eligible employee of the corporation for the part of the taxation year that is included in the particular period; and

(2) the corporation is deemed to have obtained an employee certificate in respect of the individual for the taxation year, under which the individual is so recognized.

2.7. If the condition of subparagraph *b* of subparagraph 2 of the first paragraph of section 2.6 is not met for a particular period of a taxation year for which a business qualification certificate issued to a corporation is valid, the Minister may nevertheless recognize the business for the particular period provided the corporation shows, to the Minister's satisfaction, that the situation is temporary and due to exceptional circumstances that are beyond its control.

DIVISION III

DOCUMENTS RELATING TO EMPLOYEES

2.8. An employee qualification certificate issued to a corporation certifies that the individual referred to in the certificate is recognized by the Minister as an eligible employee of the corporation.

2.9. In order for the Minister to recognize an individual as an eligible employee of a corporation, the Minister must be of the opinion that it may reasonably be expected that, from the date specified in the certificate, the individual will be working full-time for the corporation, that is, at least 26 hours per week, for an expected minimum period of 40 weeks, and that his or her duties with the corporation will be 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 that constitutes or is to constitute an international financial centre.

2.10. An employee certificate issued to a corporation certifies that the individual referred to in the certificate is recognized by the Minister as an eligible employee of the corporation for the taxation year for which the application for the certificate was made or for the part of that taxation year that is specified in the application.

2.11. The Minister recognizes an individual as an eligible employee of the corporation if

(1) the employee qualification certificate that was issued to the corporation in respect of the individual is valid;

(2) the individual is working full-time for the corporation, that is, at least 26 hours per week, for an expected minimum period of 40 weeks; and

(3) the individual's duties with the corporation were 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 in respect of which a business qualification certificate was valid.

2.12. The duties of an individual with a corporation that are devoted to carrying out a qualified international financial transaction mean the duties that are directly attributable to the transactional process that is specific to the transaction.

However, unless they constitute in themselves a qualified international financial transaction, the individual's duties that relate to legal affairs, communications, accounting, finance, taxation, corporate management, human and physical resources management, electronic data processing, marketing, messenger services, reception work or secretarial work do not constitute duties that are directly attributable to the transactional process that is specific to a qualified international financial transaction.

2.13. If an individual is temporarily absent from work for reasons the Minister considers reasonable, the Minister may, for the purpose of determining whether the individual meets the conditions for recognition as an eligible employee of a corporation, consider that the individual continued to perform his or her duties throughout the period of absence exactly as he or she was performing them before the beginning of that period.

DIVISION IV

SPECIAL RULES

2.14. The Minister is justified in revoking a business qualification certificate issued under this chapter or a similar qualification certificate issued under the Act respecting international financial centres if the Minister is of the opinion that the activities engaged in, in the course of the business referred to in the certificate, by the corporation or the partnership that obtained it are no longer in compliance with the provisions or the objectives of that Act, whether or not the corporation or partnership contravened the provisions of that Act or of this Act.

2.15. The effective date of the revocation of a qualification certificate or certificate issued under this chapter, or of a similar document issued under the Act respecting international financial centres, may not precede the date of the notice of revocation by more than four years.

2.16. The Minister may, before issuing a qualification certificate or a certificate under this chapter or before amending or revoking such a document or a similar document issued under the Act respecting international financial centres, obtain the advice of CFI Montréal — Centre Financier International or of any other body pursuing similar objectives.

CHAPTER III**SECTORAL PARAMETERS OF DEDUCTION RELATING TO FOREIGN SPECIALISTS ASSIGNED TO OPERATIONS OF INTERNATIONAL FINANCIAL CENTRE****DIVISION I****INTERPRETATION AND GENERAL**

3.1. In this chapter, unless the context indicates otherwise,

“back-office activities” has the meaning assigned by section 4 of the Act respecting international financial centres;

“business certificate” means a certificate referred to in subparagraph 1 of the second paragraph of section 2.2 or section 12 of the Act respecting international financial centres;

“business qualification certificate” means a qualification certificate referred to in subparagraph 1 of the first paragraph of section 2.2 or section 10 of the Act respecting international financial centres;

“eligible employer” means a corporation or a partnership operating a business that is recognized as an international financial centre, according to the following documents that were issued in its respect:

(1) the business qualification certificate; and

(2) the business certificate for the taxation year of the corporation or for the fiscal period of the partnership for which this definition is applied;

“foreign specialist tax holiday” means the fiscal measure provided for in subdivision 1 of Division III of Chapter V of the Act respecting international financial centres and in sections 737.16 and 737.18 of the Taxation Act, under which an individual may deduct an amount in computing the individual’s taxable income for a taxation year;

“international financial centre” means a business described in section 6 of the Act respecting international financial centres;

“international financial transaction” has the meaning assigned by section 4 of the Act respecting international financial centres;

“strategic personnel” has the meaning assigned by section 4 of the Act respecting international financial centres.

For the purposes of the definition of “eligible employer” in the first paragraph, the following presumptions apply to a corporation or a partnership in respect of the qualification certificate or the certificate issued to it and referred to in that definition:

- (1) if the qualification certificate is revoked retroactively,
 - (a) it is deemed to be valid until the date of issue of the notice of revocation, and
 - (b) the corporation or partnership is deemed to hold, in respect of the business to which the qualification certificate relates, for the taxation year or the fiscal period in which it was revoked, a valid business certificate for the period corresponding to the part of that year or of that fiscal period that ends on that date of issue; and
- (2) a revoked certificate is deemed to be valid for the whole taxation year or for the whole fiscal period for which it had been issued.

3.2. In order for an individual who works for an eligible employer to benefit from the foreign specialist tax holiday, the eligible employer must obtain the following documents from the Minister:

- (1) a qualification certificate in respect of the individual (in this chapter referred to as a “specialist qualification certificate”); and
- (2) a certificate in respect of the individual (in this chapter referred to as a “specialist certificate”).

A certificate referred to in this section must be obtained for each taxation year for which the eligible employer wishes an individual who is working for it to be allowed to claim the foreign specialist tax holiday.

The employer must file an application for a certificate before 1 March of the calendar year that follows the individual’s taxation year concerned.

However, the Minister may, if the Minister considers that the circumstances so warrant, allow such an application to be filed after the expiry of that time limit.

DIVISION II

DOCUMENTS RELATING TO SPECIALISTS

3.3. A specialist qualification certificate issued to an eligible employer certifies that the individual referred to in the certificate is recognized by the Minister as a specialist in respect of the eligible employer. The Minister specifies the period of validity of the certificate in the certificate, which period may not exceed five years.

3.4. In order for the Minister to recognize an individual as a specialist in respect of an eligible employer, the Minister must be of the opinion that the individual is a specialist in the field of international financial transactions and that it may reasonably be expected that

(1) from the date on which the individual takes up employment with the employer to the end of the period of validity specified in the qualification certificate,

(a) the individual's duties with the employer will be devoted, in a proportion of at least 75%, to the operations of a business of the employer that constitutes or is to constitute an international financial centre, other than back office activities, or

(b) the individual will be a member of the strategic personnel of the business described in subparagraph *a* and the individual's duties with the employer will be devoted, in a proportion of at least 75%, to the operations of that business; and

(2) in the case of an individual who has become or is to become resident in Canada to establish an international financial centre of the employer in Canada,

(a) the individual's duties with the person or partnership for which the individual will be working during the period of establishment of the international financial centre will be devoted, during that period, in a proportion of at least 75%, to the establishment of the international financial centre,

(b) the individual will take up employment with the employer within 12 months after the day on which the individual becomes resident in Canada to establish the international financial centre of the employer, and

(c) from the date on which the individual takes up employment with the employer to the end of the period of validity specified in the qualification certificate,

i. the individual's duties with the employer will be devoted, in a proportion of at least 75%, to the operations of the business of the employer that is to constitute an international financial centre, other than back office activities, or

ii. the individual will be a member of the strategic personnel of the business described in subparagraph i and the individual's duties with the employer will be devoted, in a proportion of at least 75%, to the operations of that business.

3.5. A specialist certificate issued to an eligible employer certifies that the individual referred to in the certificate is recognized by the Minister as a specialist in respect of the eligible employer for the taxation year for which the application for the certificate is made or for the part of the year specified in it.

3.6. The Minister recognizes an individual as a specialist in respect of an eligible employer for all or a part of the individual's taxation year for which an application for a certificate was filed with the Minister if

(1) the specialist qualification certificate, or the qualification certificate referred to in section 14 of the Act respecting international financial centres, issued to the employer in respect of the individual is valid in respect of the year or part of year; and

(2) throughout the year or part of year,

(a) the individual's duties with the person or partnership referred to in subparagraph *a* of subparagraph 2 of the first paragraph of section 66 of the Act respecting international financial centres were devoted, in a proportion of at least 75%, to the establishment of the business which is to constitute an international financial centre of the employer,

(b) the individual's duties with the employer were devoted, in a proportion of at least 75%, to the operations, other than back office activities, of a business of the employer in respect of which a business qualification certificate issued to the employer was valid, or

(c) the individual's duties with the employer were devoted, in a proportion of at least 75%, to the operations of the business described in subparagraph *b* and the individual was a member of the strategic personnel of that business.

3.7. If an individual is temporarily absent from work for reasons the Minister considers reasonable, the Minister may, for the purpose of determining whether the individual meets the conditions for recognition as a specialist in respect of an eligible employer, consider that the individual continued to perform his or her duties throughout the period of absence exactly as he or she was performing them before the beginning of that period.

3.8. An eligible employer to which a specialist certificate is issued for a taxation year under this chapter must promptly send a copy of the certificate to the individual concerned so that it may be attached to his or her fiscal return for the year.

DIVISION III

SPECIAL RULES

3.9. The effective date of the revocation of a qualification certificate that is a specialist qualification certificate or a qualification certificate issued under section 14 or 15 of the Act respecting international financial centres may not precede the date of the notice of revocation by more than four years. The same applies in the case of the revocation of a certificate that is a specialist certificate or a certificate issued under section 19 or 20 of that Act.

3.10. The Minister may, before issuing a qualification certificate or a specialist certificate, or before revoking such a document or a document issued under any of sections 14, 15, 19 and 20 of the Act respecting international financial centres, obtain the advice of CFI Montréal—Centre Financier International or of any other body pursuing similar objectives.

CHAPTER IV

SECTORAL PARAMETERS OF FISCAL MEASURES RELATING TO CARRYING OUT OF A MAJOR INVESTMENT PROJECT

DIVISION I

INTERPRETATION AND GENERAL

4.1. In this chapter, unless the context indicates otherwise,

“tax-free period” of a corporation or a partnership, in relation to an investment project, means the 10-year period that begins on the date specified for that purpose by the Minister in the first certificate referred to in the second paragraph of section 4.3 that is issued to the corporation or partnership in respect of the project;

“fiscal measure relating to the carrying out of a major investment project” means any of the following fiscal measures from which a corporation holding a certificate referred to in the first paragraph of section 4.3, a corporation that is a member of a partnership holding such a certificate or, if the measure is the measure described in paragraph 5 or 8, any other person who is a member of such a partnership, may benefit:

(1) the fiscal measure provided for in Title VII.2.3 of Book IV of Part I of the Taxation Act and in section 771.2.5 of that Act, under which the corporation may deduct an amount in computing its taxable income for a taxation year;

(2) the fiscal measure provided for in sections 1130, 1138.2.2 and 1141.8 of the Taxation Act, under which the corporation may deduct an amount in computing its paid-up capital for a taxation year;

(3) the fiscal measure provided for in sections 1166 and 1170.1 to 1170.4 of the Taxation Act, under which the corporation may, if it is an insurance corporation within the meaning of the first paragraph of that section 1166, deduct an amount in computing its tax payable under Part VI of that Act for a taxation year;

(4) the fiscal measure provided for in sections 1175.1 and 1175.4.1 to 1175.4.4 of the Taxation Act, under which the corporation may, if it is a life insurer within the meaning of section 1 of that Act, deduct an amount in computing its tax payable under Part VI.1 of that Act for a taxation year;

(5) the fiscal measure provided for in sections 33 and 34 of the Act respecting the Régie de l'assurance maladie du Québec, which allows the corporation or the other person to obtain a contribution exemption under subparagraph *d* of the seventh paragraph of that section 34;

(6) the fiscal measure provided for in sections 94.0.3.1, 94.0.3.2 and 94.0.3.4 of the Tax Administration Act, which allows the corporation to obtain from the Minister of Revenue the payment of an amount determined in accordance with subparagraph *a* of the first paragraph of section 94.0.3.2 of that Act as a refund of all or part of the tax that it paid under Part I of the Taxation Act for a taxation year;

(7) the fiscal measure provided for in sections 94.0.3.1, 94.0.3.2 and 94.0.3.4 of the Tax Administration Act, which allows the corporation to obtain from the Minister of Revenue the payment of an amount determined in accordance with subparagraph *b* of the first paragraph of section 94.0.3.2 of that Act as a refund of all or part of the capital tax that it paid under Part IV, VI or VI.1 of the Taxation Act for a taxation year;

(8) the fiscal measure provided for in sections 94.0.3.1 to 94.0.3.4 of the Tax Administration Act, which allows the corporation to obtain from the Minister of Revenue the payment of an amount determined in accordance with subparagraph *c* of the first paragraph of section 94.0.3.2 of that Act or in accordance with the first paragraph of section 94.0.3.3 of that Act as a refund of the contributions paid under section 34 of the Act respecting the Régie de l'assurance maladie du Québec, or allows the other person to obtain from that Minister the payment of an amount determined in accordance with the first paragraph of that section 94.0.3.3 as a refund of such contributions;

“international resort” means a complex or group of lodging units that features recreational facilities or developed natural attractions and whose existence and prosperity depend on international tourism;

“start-up period” of an investment project means the period that begins on the date referred to in the second paragraph and that ends at the end of the calendar year that includes

(1) the 36th month after that date, if the investment project is referred to in subparagraph *a* of subparagraph 3 of the first paragraph of section 4.7; or

(2) the 48th month after that date, if the investment project is referred to in subparagraph *b* or *c* of that subparagraph 3;

“wages” means a salary or wages for the purposes of Part I of the Taxation Act.

The date referred to in the definition of “start-up period” in the first paragraph is the date of the beginning of the tax-free period relating to the investment project that is specified by the Minister in the first certificate referred to in the second paragraph of section 4.3 that was issued to the corporation or partnership

in respect of the project or that would have been so specified if a first certificate of the kind had been issued to the corporation or partnership.

4.2. For the purposes of this Act and despite sections 1175.27, 1175.28.15 and 1175.28.17 of the Taxation Act and section 94.0.3.3 of the Tax Administration Act, every person who is a member of a partnership that holds the certificate referred to in the first paragraph of section 4.3 is considered to be the person benefiting from or availing himself, herself or itself of the fiscal measure described in paragraph 5 or 8 of the definition of “fiscal measure relating to the carrying out of a major investment project” in the first paragraph of section 4.1, according to the agreed proportion in respect of the person for the fiscal period of the partnership that ends in the person’s taxation year for which the measure applies.

4.3. To benefit from a fiscal measure relating to the carrying out of a major investment project, in respect of an investment project, a corporation or, if it avails itself of the measure as a member of a partnership, the partnership must hold a certificate in respect of the project (in this chapter referred to as an “initial certificate”).

In addition, the corporation or partnership must, for that purpose, obtain a certificate in respect of the investment project (in this chapter referred to as an “annual certificate”) from the Minister for each calendar year that is

(1) a calendar year at least part of which is included both in the corporation’s tax-free period in relation to the project and in a taxation year for which the corporation intends to benefit, in respect of the project, from a fiscal measure relating to the carrying out of a major investment project; or

(2) a calendar year at least part of which is included both in the partnership’s tax-free period in relation to the project and in a fiscal period of the partnership that ends in a taxation year of the corporation for which the corporation intends to benefit, in respect of the project, from a fiscal measure relating to the carrying out of a major investment project.

The certificates referred to in the first and second paragraphs, obtained by a partnership, are also required in order for a person, other than a corporation, who is a member of the partnership to avail himself, herself or itself of the fiscal measure referred to in paragraph 5 or 8 of the definition of “fiscal measure relating to the carrying out of a major investment project” in the first paragraph of section 4.1.

Subject to subparagraph 4 of the first paragraph of section 4.4, the Minister may not issue an initial certificate in respect of an investment project unless the application for such a certificate was filed with the Minister in writing before 12 June 2003.

Similarly, the Minister may not issue an annual certificate to a corporation or a partnership in respect of an investment project for a particular calendar

year unless, at the time the annual certificate is to be issued, the initial certificate that the corporation or partnership holds in respect of the project is still valid.

If, at a particular time, the Minister revokes the initial certificate issued to a corporation or a partnership in respect of an investment project, any annual certificate issued to the corporation or partnership in respect of the project for a calendar year subsequent to the year that includes the effective date of the revocation is deemed to be revoked by the Minister at that time. In such a case, the effective date of the deemed revocation is the date of coming into force of the certificate that is deemed to be revoked. The annual certificate issued in respect of the project for the calendar year that includes the effective date of the revocation of the initial certificate is also deemed to be revoked by the Minister at that time, except that the effective date of the deemed revocation is the effective date of the revocation of the initial certificate.

4.4. If, at any given time in a particular calendar year, a corporation or a partnership acquires from another corporation or partnership (in this section referred to as the “transferee” and the “transferor”, respectively) all or substantially all of the part that is carried on in Québec of the business within which activities arising out of the carrying out of the investment project in respect of which the transferor holds a valid initial certificate are carried on and, for the purposes of this chapter, the Minister agrees to the transfer of the carrying out of the investment project to the transferee, the following rules apply:

(1) the initial certificate issued to the transferor is deemed to be revoked from that time;

(2) the annual certificate issued to the transferor in respect of the project for the particular year or for a subsequent calendar year is also deemed to be revoked from that time or, if it is later, its date of coming into force;

(3) the first annual certificate issued or deemed, because of the application of this subparagraph, to have been issued to the transferor in respect of the project is, for the purposes of the definition of “tax-free period” in section 4.1 and of the second paragraph of each of sections 4.1 and 4.16, deemed to have been issued to the transferee; and

(4) the Minister must issue an initial certificate to the transferee in respect of the project, which comes into force at that time.

The first paragraph is deemed to have applied, before 1 January 2011, in relation to the acquisition by a transferee, before that date, of all or substantially all of the part that is carried on in Québec of the business within which activities arising out of the carrying out of the investment project in respect of which an initial certificate was issued to a transferor are carried on if, for the purposes of the fiscal measure relating to the carrying out of a major investment project,

the Minister had agreed to the transfer of the carrying out of the investment project to the transferee.

The Minister may agree to the transfer of the carrying out of the investment project to the transferee if the transferee undertakes to continue in Québec the carrying out of all or substantially all of the project as submitted to and approved by the Minister at the time of the transfer.

If the Minister issued a particular initial certificate to a transferee under subparagraph 4 of the first paragraph in relation to the acquisition (in this paragraph referred to as the “particular acquisition”) by the transferee, at a given time, of all or substantially all of the part that is carried on in Québec of the particular business within which activities arising out of the carrying out of the investment project in respect of which that certificate was issued are carried on and if, at a time subsequent to the given time, the Minister revokes or is deemed, because of the application of this paragraph, to have revoked the initial certificate that was issued to the transferor involved in the particular acquisition, in respect of the project, the particular certificate that was issued to the transferee under that subparagraph is also deemed to have been revoked by the Minister at that subsequent time. The effective date of the deemed revocation is the date of coming into force of the particular certificate.

Lastly, if, at a time subsequent to the given time, a first annual certificate is issued in respect of an investment project, the certificate is, for the purposes of sections 94.0.3.2 and 94.0.3.3 of the Tax Administration Act, deemed to have also been issued to a transferor to which the first paragraph applied before that subsequent time in relation to the project. The Minister must, in such a case, send a copy of the certificate to the transferor.

4.5. Despite paragraph 5 of section 5 of this Act, a corporation or a partnership is associated with another person or partnership in a calendar year if it would be so considered under that paragraph 5 provided

(1) the rules of subparagraphs *a* to *c* of the second paragraph of section 737.18.20 of the Taxation Act applied to that paragraph 5, with the necessary modifications; and

(2) “taxation year” was replaced, wherever it appears in that paragraph 5 and in the relevant provisions of the Taxation Act, by “calendar year”.

DIVISION II

INITIAL CERTIFICATE

4.6. An initial certificate issued to a corporation or a partnership states that the investment project referred to in the certificate will likely be recognized as a major investment project.

4.7. The Minister issues an initial certificate in respect of an investment project to a corporation or a partnership if

(1) the project is to be carried out after 14 March 2000 and the corporation or partnership shows, to the Minister's satisfaction, that the activities arising out of the project will be carried on in Québec;

(2) subject to subparagraph 1 of the second paragraph, the project concerns activities in

(a) the primary sector,

(b) the secondary sector, or

(c) the propulsive service sector;

(3) subject to subparagraph 2 of the second paragraph, the corporation or partnership shows, to the Minister's satisfaction, that it is likely that, as a result of the carrying out of the project,

(a) not later than the end of the calendar year that includes the 36th month after the date referred to in the second paragraph of section 4.1 in respect of the project, a total payroll of at least \$15,000,000, determined in accordance with section 4.8, will be generated,

(b) not later than the end of the calendar year that includes the 48th month after the date referred to in the second paragraph of section 4.1 in respect of the project, a total payroll of at least \$4,000,000, determined in accordance with section 4.8, will be generated and the total capital investments attributable to its carrying out, determined in accordance with section 4.12, will be at least \$300,000,000, or

(c) not later than the end of the calendar year that includes the 48th month after the date referred to in the second paragraph of section 4.1 in respect of the project, the total capital investments attributable to its carrying out, determined in accordance with section 4.12, will be at least \$300,000,000, where the investment project consists in the expansion or modernization of a production unit; and

(4) if the investment project consists in the development of an international resort, the major portion of the building construction activities under the project must be entrusted to subcontractors.

If the investment project consists in the development of an international resort, the following rules apply:

(1) the project may also involve activities in the traditional service sector, particularly property management activities, including such management activities that are construction-related; and

(2) subparagraph 3 of the first paragraph is to be read without reference to subparagraphs *a* and *c*.

For the purposes of subparagraph 2 of the first paragraph, “propulsive service sector” means telecommunications services, electric power services, financial services and business services other than services offered by placement agencies and accounting services such as staffing services, computer services and related services, advertising services, architectural, engineering and other scientific and technical services, management consultancy services and services offered by law or notarial firms.

4.8. The total payroll generated by the carrying out of an investment project for all or part of a calendar year is,

(1) if none of the corporations or partnerships taking part in the project are associated, in the year or part of the year, with any other such corporation or partnership, the aggregate of all amounts each of which is the total payroll in respect of the carrying out of the project, for that year or part of the year, of such a corporation or partnership, determined in accordance with section 4.9; or

(2) if corporations or partnerships taking part in the project are associated with each other in the year or part of the year, the amount determined by the formula

$$A + B.$$

In the formula in subparagraph 2 of the first paragraph,

(1) *A* is the aggregate of all amounts each of which is the total payroll in respect of the carrying out of the investment project for the year or part of the year, determined in accordance with section 4.9, of a corporation or partnership taking part in the project that is not associated, in the year or part of the year, with any other such corporation or partnership; and

(2) *B* is the aggregate of all amounts each of which is the total payroll in respect of the carrying out of the investment project for the year or part of the year of an associated group of investors in respect of the project, determined in accordance with section 4.10.

In this section and section 4.10, “associated group of investors” in respect of an investment project for all or part of a calendar year means all the corporations and partnerships taking part in the investment project that are associated with each other in the year or part of the year.

4.9. The total payroll in respect of the carrying out of an investment project, for all or part of a calendar year, of a corporation or partnership taking part in the project that is not associated, in the year or part of the year, with any other such corporation or partnership is, subject to section 4.11, the lesser of

(1) the amount by which the aggregate of all amounts each of which is the wages paid by the corporation or partnership, in the year or part of the year, to an individual who reports for work at an establishment situated in Québec and whose duties relate to the activities that the project involves exceeds the aggregate of all amounts each of which is the wages paid by the corporation or partnership, in the base year in relation to the investment project or in the particular part of the base year, to an individual who reported for work at an establishment situated in Québec and whose duties related to the activities that the project involves; and

(2) the amount determined by the formula

$A - B$.

In the formula in subparagraph 2 of the first paragraph,

(1) A is the aggregate of all amounts each of which is the wages paid, in the year or part of the year, by the corporation or partnership, or by another person or partnership that has an establishment in Québec and is associated with the corporation or partnership in the year or part of the year, to an individual who reports for work at an establishment situated in Québec and works in the sector of activity in which the investment project is carried out or in a related sector of activity; and

(2) B is the aggregate of all amounts each of which is the wages paid by a person or partnership referred to in subparagraph 1, in the base year in relation to the project or in the particular part of the base year, to an individual who reported for work at an establishment situated in Québec and worked in a sector referred to in that subparagraph.

In this section and section 4.10, “base year” in relation to an investment project means the calendar year preceding the one that includes either the date of the beginning of the tax-free period that is specified by the Minister in the first annual certificate issued in respect of the project or that would be so specified if a first annual certificate had been issued in its respect.

For the purposes of this section and section 4.10, the particular part of a base year in relation to an investment project is the same part of that year as the part of the calendar year for which the total payroll in respect of the carrying out of the investment project is determined.

4.10. The total payroll in respect of the carrying out of an investment project of an associated group of investors in respect of the project, for all or part of a calendar year, is, subject to section 4.11, the lesser of

(1) the amount by which the aggregate of all amounts each of which is the wages paid by a corporation or partnership that is a member of the associated group of investors, in the year or part of the year, to an individual who reports for work at an establishment situated in Québec and whose duties relate to the

activities that the project involves exceeds the aggregate of all amounts each of which is the wages paid by such a corporation or partnership, in the base year in relation to the investment project or in the particular part of the base year, to an individual who reported for work at an establishment situated in Québec and whose duties related to the activities that the project involves; and

(2) the amount determined by the formula

$A - B$.

In the formula in subparagraph 2 of the first paragraph,

(1) A is the aggregate of all amounts each of which is the wages paid, in the year or part of the year, by a corporation or partnership that is a member of the associated group of investors, or by another person or partnership who has an establishment in Québec and is associated with such a member in the year or part of the year, to an individual who reports for work at an establishment situated in Québec and works in the sector of activity in which the investment project is carried out or in a related sector of activity; and

(2) B is the aggregate of all amounts each of which is the wages paid by a person or partnership referred to in subparagraph 1, in the base year in relation to the investment project or in the particular part of the base year, to an individual who reported for work at an establishment situated in Québec and worked in a sector referred to in that subparagraph.

4.11. In determining the total payroll in respect of the carrying out of an investment project for all or part of a calendar year in accordance with section 4.9 or 4.10, the following amounts are not to be taken into account:

(1) the amount of the wages that are paid, in the project start-up period that is included in the year or part of the year, to an individual whose duties consist in building, extending, improving or modernizing the site on which the project is to be carried out, including, if the project consists in the development of an international resort, building lodging units;

(2) the amount that a corporation or partnership that is carrying out the project pays, at any time in the year or part of the year that is after the time of its acquisition of a given business carried on in Québec, to an individual whose duties relate to activities that were carried on in the course of the given business before the time of the acquisition, unless the given business is the business within which the project is carried out and the Minister agreed to the transfer of the carrying out of the investment project to the corporation or partnership in accordance with section 4.4; and

(3) the amount of the wages that a corporation or partnership that is carrying out the project pays, at any time in the year or part of the year that is subsequent to the time particular activities of a business carried on in Québec are transferred

to the corporation or partnership under an outsourcing contract, to an individual whose duties relate to the particular activities.

4.12. Subject to the second paragraph, the total capital investments attributable to the carrying out of an investment project, at a particular time, correspond to the aggregate of the capital expenditures incurred to obtain goods or services with a view to establishing, in Québec, the business or part of the business within which activities arising out of the carrying out of the investment project are carried on, or with a view to increasing, improving or modernizing the production of such a business or part of a business.

If the investment project consists in developing an international resort, an expenditure incurred with a view to building lodging units intended for sale is deemed, at a particular time, to be a capital expenditure referred to in the first paragraph, provided the total capital investments attributable to the carrying out of the project, determined without reference to this paragraph, is, at that time, at least \$150,000,000.

DIVISION III

ANNUAL CERTIFICATE

4.13. An annual certificate issued to a corporation or a partnership for a calendar year in respect of an investment project certifies that the corporation or partnership is continuing, in the calendar year, to carry out the investment project in respect of which an initial certificate was issued to it. The annual certificate also confirms that the project is recognized for the year as a major investment project, unless it is issued under the fourth paragraph of section 4.15, in which case it states that it is likely that the project will be so recognized.

In the first annual certificate issued in respect of an investment project, the Minister specifies the date of the beginning of the corporation's or partnership's tax-free period in relation to the project.

4.14. An annual certificate in respect of an investment project may be issued for a particular calendar year to a corporation or a partnership if,

(1) in the case of a project recognized as a major investment project under subparagraph *a* of subparagraph 3 of the first paragraph of section 4.7, the total payroll generated by the carrying out of the project is at least \$15,000,000 for the particular year;

(2) in the case of a project recognized as a major investment project under subparagraph *b* of subparagraph 3 of the first paragraph of section 4.7, the total payroll generated by the carrying out of the project is at least \$4,000,000 for the particular year and the total capital investments attributable to the carrying out of the project, at any time in the particular year, is at least \$300,000,000; or

(3) in the case of a project recognized as a major investment project under subparagraph *c* of subparagraph 3 of the first paragraph of section 4.7, the total capital investments attributable to the carrying out of the project, at any time in the particular year, is at least \$300,000,000.

If a first annual certificate was issued in respect of an investment project for a particular calendar year, the requirements of the first paragraph that are applicable to the project are deemed to be met for the purposes of the issue of an annual certificate for any calendar year that is subsequent to the particular year and that is included in the start-up period of the project.

The Minister may not issue an annual certificate to a corporation or a partnership, in respect of an investment project, for a calendar year that is subsequent to the start-up period of the project unless a first annual certificate has been issued in respect of the project for a calendar year included in that period. In addition, an annual certificate may be issued in respect of an investment project only for a calendar year or part of a calendar year that is included in the corporation's or partnership's tax-free period in relation to the project.

If the investment project consists in the development of an international resort, subparagraph 2 of the first paragraph is to be read, in relation to a particular calendar year other than the first calendar year for which an annual certificate is issued in respect of the project, as if "\$300,000,000" was replaced by "\$150,000,000".

4.15. The Minister may, at any time, issue a first annual certificate in respect of an investment project referred to in subparagraph *a* of subparagraph 3 of the first paragraph of section 4.7 for a particular calendar year although, at that time, the project does not meet the requirement of subparagraph 1 of the first paragraph of section 4.14, if

(1) the product obtained by multiplying the total payroll that has been generated by the carrying out of the project for the part of the particular year taken into account by the Minister by the proportion that 365 is of the number of days in that part of the particular year is equal to or greater than \$15,000,000; and

(2) the Minister is of the opinion that, in light of all the undertakings given by the end of the part of the particular year taken into account by the Minister in relation to the project, the total payroll that will be generated by the carrying out of the project for the particular year will be equal to or greater than \$15,000,000.

The Minister may also, at any time, issue a first annual certificate in respect of an investment project referred to in subparagraph *b* of subparagraph 3 of the first paragraph of section 4.7 for a particular calendar year although, at that time, the project does not meet the requirements of subparagraph 2 of the first paragraph of section 4.14, if the Minister is of the opinion that, in light of all

the undertakings given in relation to the project and of the forecasted increases in the total payroll that will be generated by the carrying out of the project, those requirements will likely have been met, for a calendar year, by the end of the start-up period of the project.

The Minister may furthermore, at any time, issue a first annual certificate in respect of an investment project referred to in subparagraph *c* of subparagraph 3 of the first paragraph of section 4.7 for a particular calendar year although, at that time, the project does not meet the requirement of subparagraph 3 of the first paragraph of section 4.14, if the Minister is of the opinion that, in light of all the undertakings given in relation to the project, that requirement will likely have been met, for a calendar year, by the end of the start-up period of the project.

Moreover, the Minister may, at any time, issue an annual certificate in respect of an investment project referred to in any of subparagraphs *a* to *c* of subparagraph 3 of the first paragraph of section 4.7 for a particular calendar year that is subsequent to the start-up period of the project, although, at that time, the project does not meet the requirements of subparagraph 1, 2 or 3, as applicable, of the first paragraph of section 4.14, if the Minister is of the opinion that they will likely have been met by the end of the particular year.

4.16. The Minister is justified in revoking the first annual certificate issued, for a particular calendar year, to a corporation or a partnership in respect of an investment project under the first paragraph of section 4.15 if the Minister ascertains that the requirement of subparagraph 1 of the first paragraph of section 4.14 has not been met by the end of that year. In addition, the Minister may revoke the first annual certificate issued, for a particular calendar year, to a corporation or a partnership in respect of an investment project under the second or third paragraph of section 4.15 if the Minister ascertains that the requirements of subparagraph 2 or 3, as applicable, of the first paragraph of section 4.14 have been met neither for the particular calendar year nor for a subsequent calendar year that is included in the start-up period of the project. In such cases, the effective date of the revocation is the date of coming into force of the certificate that is revoked.

If, at a particular time, the first annual certificate that was issued to a corporation or a partnership for a particular calendar year in respect of an investment project is revoked by the Minister, the following rules apply:

(1) the certificate is deemed never to have been issued;

(2) the Minister may, for a calendar year that is subsequent to the particular year and that is included in the start-up period of the project, issue a first annual certificate to the corporation or partnership in respect of the project or amend an annual certificate that the Minister has already issued to it so that that certificate becomes the first annual certificate of the corporation or partnership if, for that subsequent year, the project meets the requirements of any of

subparagraphs 1 to 3 of the first paragraph of section 4.14 or if one of the first three paragraphs of section 4.15 so allows; and

(3) any annual certificate issued to the corporation or partnership in respect of the project for any calendar year that is not subsequent to the calendar year for which a certificate referred to in subparagraph 2 was issued is deemed to be revoked by the Minister at that particular time.

The effective date of the deemed revocation under subparagraph 3 of the second paragraph is the date of coming into force of the annual certificate that is deemed to be revoked.

4.17. The Minister is justified in revoking an annual certificate that was issued for a calendar year in respect of an investment project under the fourth paragraph of section 4.15 if the Minister ascertains that the requirements of whichever of subparagraphs 1 to 3 of the first paragraph of section 4.14 that is applicable to the project have not been met by the end of the year. In such a case, the effective date of the revocation is the date of coming into force of the annual certificate.

CHAPTER V

SECTORAL PARAMETERS OF DEDUCTION RELATING TO FOREIGN SPECIALIST IN SERVICE OF STOCK EXCHANGE OR SECURITIES CLEARING-HOUSE

DIVISION I

INTERPRETATION AND GENERAL

5.1. In this chapter, unless the context indicates otherwise,

“eligible activities” of a recognized business carried on by an eligible employer in a taxation year means the activities relating to the operations carried out in the course of the recognized business;

“eligible employer” for a taxation year means a corporation that declares to the Minister that it

(1) carries on a recognized business in Québec in the year;

(2) carries out eligible activities of that recognized business in an establishment located within the urban agglomeration of Montréal; and

(3) pays employees of an establishment located in Québec more than 50% of the wages it pays in the year;

“foreign specialist tax holiday” means the fiscal measure provided for in Title VII.2.6 of Book IV of Part I of the Taxation Act, which allows an individual

to deduct an amount in computing his or her taxable income for a taxation year under section 737.18.34 of that Act;

“recognized business” has the meaning assigned by the first paragraph of section 737.18.29 of the Taxation Act;

“urban agglomeration of Montréal” means the urban agglomeration described in section 4 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (R.S.Q., chapter E-20.001).

In determining, for the purposes of the definition of “eligible employer” in the first paragraph, the proportion of wages an employer pays employees of an establishment located in Québec, the corporation must observe the rules set out in the fourth paragraph of section 737.18.29 of the Taxation Act.

5.2. In order for an individual who works for an eligible employer to benefit from the foreign specialist tax holiday for a taxation year, the eligible employer must obtain a certificate in respect of the individual (in this chapter referred to as a “specialist certificate”) from the Minister. The certificate must be obtained for each taxation year for which the individual may claim the tax holiday.

The eligible employer must file the application for the certificate before 1 March of the calendar year that follows the individual’s taxation year concerned.

DIVISION II

SPECIALIST CERTIFICATE

5.3. A specialist certificate issued to an eligible employer certifies that the individual referred to in the certificate is recognized as a specialist in respect of the employer for the taxation year for which the application for the certificate is made or for the part of the year specified in it.

5.4. An individual may be recognized as a specialist in respect of an eligible employer if

(1) the individual works full-time for the employer, that is, at least 26 hours per week, for an expected minimum period of 40 weeks;

(2) the individual’s duties with the employer consist exclusively or almost exclusively, on a continuous basis, in undertaking, supervising or directly supporting work related to the eligible activities of a recognized business carried on by the employer; and

(3) the individual performs his or her duties in an establishment of the employer located within the urban agglomeration of Montréal where the employer’s recognized business is carried on, or elsewhere but in connection with his or her work relating to such an establishment.

5.5. If an individual is temporarily absent from work for reasons the Minister considers reasonable, the Minister may, for the purpose of determining whether the individual meets the conditions for recognition as a specialist in respect of an eligible employer, consider that the individual continued to perform his or her duties throughout the period of absence exactly as he or she was performing them immediately before the beginning of that period.

5.6. An eligible employer to which a specialist certificate is issued for a taxation year must promptly send a copy of the certificate to the individual concerned so that it may be attached to his or her fiscal return for the year.

SCHEDULE F

MINISTER OF NATURAL RESOURCES AND WILDLIFE

CHAPTER I

MEASURES COVERED BY THIS SCHEDULE

1.1. The Minister of Natural Resources and Wildlife administers the sectoral parameters of the tax credit for the construction and major repair of public access roads and bridges in forest areas provided for in sections 1029.8.36.59.12 to 1029.8.36.59.20 of the Taxation Act (R.S.Q., chapter I-3).

CHAPTER IISECTORAL PARAMETERS OF CREDIT FOR CONSTRUCTION AND
MAJOR REPAIR OF PUBLIC ACCESS ROADS AND BRIDGES
IN FOREST AREAS**DIVISION I**

INTERPRETATION AND GENERAL

2.1. In this chapter, unless the context indicates otherwise,

“annual forest management plan” means a plan referred to in section 59 of the Forest Act (R.S.Q., chapter F-4.1);

“annual forest management report” means a report referred to in section 70 of the Forest Act;

“forest management agreement” means an agreement referred to in section 84.1 of the Forest Act;

“forest management contract” means a contract referred to in section 102 of the Forest Act;

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

“tax credit for the construction of access roads in forest areas” means the fiscal measure provided for in Division II.6.5.3 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“timber supply and forest management agreement” means an agreement referred to in section 36 of the Forest Act.

2.2. To benefit from the tax credit for the construction of access roads in forest areas in respect of an access road or a bridge that a corporation is to build or have built or that is to undergo major repair, the corporation or, if the corporation claims the tax credit as a member of a partnership, the partnership must obtain a certificate in respect of that access road or bridge (in this chapter referred to as an “access road certificate”) from the Minister.

For the purposes of the first paragraph, where the Minister issued an access road certificate to a corporation or a partnership before 31 March 2010, the period for which the certificate was issued is deemed to have ended on 31 December 2010, unless it ended before that date.

DIVISION II

ACCESS ROAD CERTIFICATE

2.3. At the time the annual forest management plan is submitted, a corporation or a partnership must provide the Minister with information on the access roads and bridges it intends to build or refurbish during the period covered by the plan and for which access road certificates are to be applied for. The corporation or partnership must also provide the Minister with such information on submitting amendments to the plan.

An application for such a certificate must be filed before the end of the period referred to in the annual plan in respect of any access road or bridge mentioned in the annual plan or a special forest management plan.

2.4. An access road certificate issued to a corporation or a partnership certifies that the access road or bridge referred to in the certificate is recognized as an eligible access road or bridge of the corporation or partnership for the period specified in the certificate.

The Minister may not specify a period ending after 31 March 2013 on an access road certificate.

2.5. To be recognized as an eligible access road of a corporation or a partnership, an access road to be built or to undergo major repair work must

(1) be expected to have a service life of more than three years;

(2) be located or be built on Québec public lands;

(3) be a penetration road, or part of such a road, that gives access to the territory and resources, in particular for the harvest of timber, and be linked to at least two secondary roads having a minimum length of 300 metres each; and

(4) appear in an annual forest management plan approved by the Minister within the scope of a timber supply and forest management agreement, a forest management agreement or a forest management contract to which the corporation or partnership is a party, or in a special forest management plan.

For the purposes of subparagraph 3 of the first paragraph, any forest road, including a winter road, is considered to be a secondary road. Furthermore, a secondary road to be built under a five-year plan may be taken into consideration to determine whether an access road meets the condition of that subparagraph 3.

2.6. An access road may be recognized as an eligible access road of a corporation or a partnership only if the construction or major repair work to be carried out on it meets the requirements of the Forest Act and the Regulation respecting standards of forest management for forests in the public domain made under Order in Council 498-96 dated 24 April 1996 (1996, G.O. 2, 2165), as amended.

Similarly, in order for the access road to be recognized as an eligible access road, the construction or major repair work must meet the design criteria contained in the *Guide de signalisation routière sur les terres et dans les forêts du domaine de l'État* (2001), published by the Minister, and the access road must, once the work is completed, belong exclusively to one of classes 1 to 4, or to the non-standard class, listed in the forest road classification included in that guide.

Major repair work on an access road is repair work required to improve the state of the road to the point where, once the work is completed, the road will be in a class higher than that to which it belonged before the work started. Such work must be carried on over a distance of at least 500 metres.

2.7. To be recognized as an eligible bridge of a corporation or a partnership, a bridge to be built or to undergo major repair work must be part of an access road that meets the conditions of the first paragraph of section 2.5 or be intended to be built to be part of such an access road.

2.8. A bridge may be recognized as an eligible bridge of a corporation or a partnership only if the construction or major repair work to be carried out meets the requirements of the Forest Act and the Regulation respecting standards of forest management for forests in the public domain.

Major repair work on a bridge is repair work required to improve its load-carrying capacity. Such work includes work to ensure the stability of the bridge and the safety of users.

DIVISION III**VERIFICATION**

2.9. Once the construction or major repair work on an access road or a bridge is completed, a corporation or a partnership must submit to the Minister the prescribed form containing prescribed information and, in the case of a bridge, the plans and specifications of the bridge as built or improved.

2.10. At the time the annual forest management report is submitted, a corporation or a partnership must, with respect to the completed access roads and bridges for which an access road certificate was issued to it, provide the Minister with all the information needed to ascertain that the construction or repair work that was carried out complies with the conditions of this chapter for the qualification of those infrastructures as eligible access roads or bridges.

SCHEDULE G

MINISTER OF TRANSPORT

CHAPTER I

MEASURES COVERED BY THIS SCHEDULE

1.1. The Minister of Transport administers the sectoral parameters of the deduction granted to seamen engaged in the international transportation of freight provided for in sections 737.27 to 737.28.1 of the Taxation Act (R.S.Q., chapter I-3).

CHAPTER II

SECTORAL PARAMETERS OF DEDUCTION GRANTED TO SEAMEN
ENGAGED IN INTERNATIONAL TRANSPORTATION OF FREIGHT

DIVISION I

INTERPRETATION AND GENERAL

2.1. In this chapter, unless the context indicates otherwise,

“eligible shipowner” means a person or partnership who declares to the Minister that the person or partnership is an eligible shipowner within the meaning of section 737.27 of the Taxation Act;

“tax holiday for seamen engaged in the international transportation of freight” means the fiscal measure provided for in Title VII.6 of Book IV of Part I of the Taxation Act, under which an individual may deduct an amount in computing his or her taxable income for a taxation year.

2.2. In order for an individual who works for an eligible shipowner to benefit from the tax holiday for seamen engaged in the international transportation of freight for a taxation year, the eligible shipowner must obtain the following certificates from the Minister:

(1) a certificate in respect of the individual (in this chapter referred to as a “seaman certificate”); and

(2) a certificate in respect of the vessel on which the individual performed the duties relating to his or her work (in this chapter referred to as a “vessel certificate”).

The certificates referred to in the first paragraph must be obtained for each taxation year for which the individual may claim the tax holiday for seamen engaged in the international transportation of freight.

The application for the seaman certificate must be filed before 1 March of the calendar year that follows the individual's taxation year concerned.

The application for the vessel certificate must be filed before 1 February of the calendar year that follows the individual's taxation year to which the application for the seaman certificate relates. A detailed statement of the assignment of the vessel and a list of the individuals making up its crew for any period covered by the certificate must be filed with the application.

DIVISION II

SEAMAN CERTIFICATE

2.3. A seaman certificate issued to an eligible shipowner certifies that the individual referred to in the certificate is recognized as an eligible seaman in respect of that shipowner for the taxation year for which the application for the certificate was made. The certificate is deemed to specify the date of the beginning of that taxation year as the date of its coming into force.

The certificate states the name of the eligible shipowner and that of the vessel on which the individual performed his or her duties and for which a vessel certificate was issued to that shipowner.

The certificate also specifies any period described in paragraph 2 of section 2.4 for which the conditions of that section are met.

2.4. An individual may be recognized as an eligible seaman in respect of an eligible shipowner for a taxation year, if

(1) the individual worked for the shipowner during the year; and

(2) for a period of at least 10 consecutive days beginning or ending in the year, the individual performed all or substantially all of his or her duties on a vessel engaged in international freight transportation for which a vessel certificate was issued to the shipowner.

2.5. An eligible shipowner to which a seaman certificate is issued for a taxation year must promptly send a copy of the certificate to the individual concerned so that it may be attached to his or her fiscal return for the year.

DIVISION III

VESSEL CERTIFICATE

2.6. The vessel certificate issued to an eligible shipowner certifies that the vessel referred to in the certificate is recognized as an eligible vessel for the individual's taxation year to which the application for the seaman certificate relates. It is deemed to specify the date of the beginning of that taxation year as the date of its coming into force.

2.7. A vessel may be recognized as an eligible vessel for a taxation year if

- (1) it is a Canadian-flagged vessel;
- (2) its port of registry is located in Québec; and
- (3) it is engaged in freight transportation outside Canadian waters for periods of at least 10 consecutive days beginning or ending in the year.

SCHEDULE H

SOCIÉTÉ DE DÉVELOPPEMENT DES ENTREPRISES CULTURELLES

CHAPTER I

MEASURES COVERED BY THIS SCHEDULE

1.1. The Société de développement des entreprises culturelles administers the sectoral parameters of the following fiscal measures:

(1) the deduction in respect of a foreign worker holding a key position in a foreign production provided for in sections 737.22.0.9 to 737.22.0.11 of the Taxation Act (R.S.Q., chapter I-3);

(2) the tax credit for Québec film productions provided for in sections 1029.8.34 to 1029.8.36 of the Taxation Act;

(3) the tax credit for film dubbing provided for in sections 1029.8.36.0.0.1 to 1029.8.36.0.0.3 of the Taxation Act;

(4) the film production services tax credit provided for in sections 1029.8.36.0.0.4 to 1029.8.36.0.0.6 of the Taxation Act;

(5) the tax credit for the production of sound recordings provided for in sections 1029.8.36.0.0.7 to 1029.8.36.0.0.9 of the Taxation Act;

(6) the tax credit for the production of performances provided for in sections 1029.8.36.0.0.10 to 1029.8.36.0.0.12 of the Taxation Act; and

(7) the tax credit for book publishing provided for in sections 1029.8.36.0.0.13 to 1029.8.36.0.0.15 of the Taxation Act.

CHAPTER IISECTORAL PARAMETERS OF DEDUCTION IN RESPECT OF
FOREIGN WORKER HOLDING KEY POSITION IN FOREIGN
PRODUCTION**DIVISION I**

INTERPRETATION AND GENERAL

2.1. In this chapter, unless the context indicates otherwise,

“film production services tax credit” has the meaning assigned by the first paragraph of section 5.1;

“production” means a motion picture film, a video tape or a set of episodes or broadcasts that are part of a series;

“tax holiday for a foreign worker holding a key position in a foreign production” means the fiscal measure provided for in Title VII.3.3 of Book IV of Part I of the Taxation Act, under which an individual may deduct an amount in computing the individual’s taxable income for a taxation year.

2.2. An individual must obtain a certificate from the Société de développement des entreprises culturelles in respect of each eligible production for which the individual intends to claim the tax holiday for a foreign worker holding a key position in a foreign production.

2.3. The Société de développement des entreprises culturelles must, in order to determine whether a production is considered as an eligible production, apply the same rules as those provided for in sections 5.6 to 5.8 to determine whether a production is recognized as an eligible production for the purposes of the film production services tax credit.

DIVISION II

CERTIFICATE

2.4. A certificate issued to an individual under this chapter certifies that the individual works as a producer, an executive producer, a director, an artistic director, a director of photography, a musical director, a chief film editor or a visual effects supervisor, in the course of the eligible production referred to in the certificate.

2.5. An individual may be recognized as a producer in respect of an eligible production if the individual is the person responsible for decision-making in respect of the eligible production throughout the project development and production processes.

CHAPTER III

SECTORAL PARAMETERS OF TAX CREDIT FOR QUÉBEC FILM PRODUCTIONS

DIVISION I

INTERPRETATION AND GENERAL

3.1. In this chapter, unless the context indicates otherwise,

“chroma key shooting” means any studio shooting in front of a plain coloured screen, generally blue or green, allowing, by means of electronic wizardry, the incorporation of objects, images or special effects in the final image;

“computer-aided special effects and animation” means special effects and animation sequences, as generally understood in the industry, created using

digital technology, excluding effects that are strictly sound effects, subtitles and animation sequences essentially created by means of editing techniques;

“film” means a property that is a motion picture film, a video tape or a set of episodes or broadcasts that are part of a series;

“labour expenditure” of a corporation for a taxation year in respect of a film means an expenditure that would be a labour expenditure of the corporation for the year in respect of the film for the purposes of the tax credit for Québec film productions if no reference were made to subparagraph *e* of the second paragraph of section 1029.8.34 of the Taxation Act;

“producer” in respect of a film means the individual responsible for decision-making in respect of the film throughout the project development and production processes;

“production costs” of a corporation in respect of a film means costs incurred by the corporation in respect of the film that are production costs referred to in the portion of subparagraph *i* of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.34 of the Taxation Act before subparagraph 1;

“tax credit for Québec film productions” means the fiscal measure provided for in Division II.6 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“television broadcaster” means the holder of a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission.

Any reference made, in a provision of this chapter, to an amount incurred or paid, including a labour expenditure, costs, a remuneration, a talent fee or an advance, is to be replaced, if the provision applies in respect of a favourable advance ruling, by a reference to such an amount determined according to a budget.

In this chapter, a reference to a favourable advance ruling is a reference to the document certifying the favourable advance ruling given.

3.2. A corporation must obtain a favourable advance ruling or a qualification certificate from the Société de développement des entreprises culturelles in respect of each film for which it intends to claim the tax credit for Québec film productions.

In addition, a corporation must obtain one or more of the following certificates from the Société de développement des entreprises culturelles, as applicable:

(1) if the film is one for which the corporation intends to claim one or more of the following tax credit enhancements:

(a) the tax credit enhancement applicable to certain French-language productions, a certificate in respect of the film (in this chapter referred to as a “French-language production certificate”),

(b) the tax credit enhancement applicable to giant-screen films, a certificate in respect of the film (in this chapter referred to as a “giant-screen film certificate”), or

(c) the tax credit enhancement applicable to certain productions that do not receive an amount of financial assistance granted by a public body, a certificate in respect of the film (in this chapter referred to as a “production with no financial assistance certificate”); and

(2) if it intends to avail itself of subparagraph *a.1* of the first paragraph of section 1029.8.35 of the Taxation Act, a certificate in respect of the corporation as a regional corporation (in this chapter referred to as a “regional corporation certificate”).

If, at any time in the taxation year for which the corporation intends to benefit from the tax credit for Québec film productions or in the 24 months that precede that year, the corporation is not dealing at arm’s length with a corporation that is a television broadcaster, it must also obtain a certificate (in this chapter referred to as a “non-arm’s length certificate”) from the Société de développement des entreprises culturelles.

The certificate referred to in subparagraph 2 of the second paragraph must be obtained for each taxation year for which the corporation intends to avail itself in respect of a film of subparagraph *a.1* of the first paragraph of section 1029.8.35 of the Taxation Act. Similarly, the non-arm’s length certificate must be obtained for each taxation year referred to in the third paragraph for which the corporation intends to claim the tax credit for Québec film productions.

DIVISION II

FAVOURABLE ADVANCE RULING AND QUALIFICATION CERTIFICATE

3.3. A qualification certificate must be obtained for a film whose first trial composite is completed. If applicable, the qualification certificate confirms the favourable advance ruling given in respect of the film.

An application by a corporation for the issue of a qualification certificate in respect of a film must be filed,

(1) if the film was given a favourable advance ruling, within 18 months after the end of the corporation's taxation year that includes the recording date of its first trial composite of the film; and

(2) in any other case, within three years after the end of that taxation year.

The Société de développement des entreprises culturelles may issue a qualification certificate to a corporation in respect of a film only if, at the time of the application for the qualification certificate, at least 95% of the amount that is the total production costs incurred by the corporation in respect of the film has been paid.

The Société de développement des entreprises culturelles must revoke a favourable advance ruling given to a corporation in respect of a film if the corporation fails to file an application for a qualification certificate in respect of the film within the time limit specified in the second paragraph or if such an application is denied. The effective date of the revocation is the date of coming into force of the favourable advance ruling.

3.4. A favourable advance ruling or a qualification certificate given or issued to a corporation under this chapter certifies that the film referred to in it is recognized as a Québec film production.

If the corporation holds a valid regional corporation certificate, the Société de développement des entreprises culturelles must make sure, in the case of a co-produced film, that the following conditions have been met:

(1) the corporation is making the film either with another corporation in respect of which it is established, to the satisfaction of the Société de développement des entreprises culturelles, that it is a qualified corporation for the purposes of the tax credit for Québec film productions, or under a government agreement to which the Gouvernement du Québec, the Government of Canada or any of their departments, agencies or bodies is a party;

(2) the corporation is actively involved in its development; and

(3) the corporation's share of the labour expenditure and production costs in respect of the film is a reasonable reflection of the corporation's share of copyrights and revenues in the film, as well as its share of artistic, technical and financial responsibility with regard to the co-production of the film.

For the purposes of subparagraph *b.1* of the second paragraph of section 1029.8.34 of the Taxation Act, the favourable advance ruling or the qualification certificate specifies, in the case of a docuseries, the name of the person who plays the role of the main character in the film.

If the film is a co-production, the favourable advance ruling or the qualification certificate specifies the corporation's share, expressed as a

percentage, of the labour expenditure and production costs in respect of the film for each taxation year for which they were incurred.

For the purposes of this section,

“labour expenditure” in respect of a film for a taxation year means the amount that would be obtained if, for each of the items included in the corporation’s labour expenditure in respect of the film for the taxation year, the amounts that the corporation incurred were replaced by all the amounts incurred in respect of the film and all those amounts were added together;

“production costs” in respect of a film for a taxation year means the aggregate of the costs incurred in respect of the film before the end of the year that are production costs referred to in the portion of subparagraph i of paragraph b of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.34 of the Taxation Act before subparagraph 1, or that would be such production costs had they been incurred by the corporation.

3.5. The Société de développement des entreprises culturelles attaches to the favourable advance ruling or the qualification certificate it gives or issues in respect of a film to a corporation referred to in subparagraph 2 of the second paragraph of section 3.2 a document specifying, by budgetary item, the amount that is the portion of the corporation’s labour expenditure in respect of the film, for any taxation year for which the favourable advance ruling or qualification certificate is given or issued, that relates to services rendered in Québec, outside the Montréal area, in relation to the film.

However, in the case of a co-produced film, the first paragraph applies only if the conditions of the second paragraph of section 3.4 are met.

In this section, the “Montréal area” means the portion of the territory of Québec located within 25 kilometres, by the shortest passable road normally used, from any point of the circumference of a circle having a radius of 25 kilometres the centre of which is the Papineau subway station.

3.6. The Société de développement des entreprises culturelles attaches to the favourable advance ruling or the qualification certificate it gives or issues in respect of a film for which a corporation intends to avail itself of subparagraph b of the first paragraph of section 1029.8.35 of the Taxation Act, a document specifying, by budgetary item, the amount that is the portion of the corporation’s labour expenditure in respect of the film, for any taxation year for which the favourable advance ruling or the qualification certificate is given or issued, that relates to eligible computer-aided special effects and animation activities, in relation to the film.

Activities that contribute directly to the creation of computer-aided special effects and animation and to chroma keying, such as motion capture, correction of animation curves, rendering, image retouching, graphics, filming, the use of computerized and automated animation benches, the use of computer-assisted

automated cameras and chroma key shooting are considered to be eligible computer-aided special effects and animation activities.

3.7. A film other than an inter-provincial co-production may be recognized as a Québec film production if

- (1) the film belongs to an eligible class of films;
- (2) no part of the film belongs to a class of films described in section 3.9 or is a variety or magazine program other than those that are described in subparagraph 4 or 5 of the first paragraph of section 3.8; and
- (3) the film meets the following requirements:
 - (a) the exploitation requirements of section 3.10,
 - (b) the production requirements of section 3.11,
 - (c) in the case of films with a running length of 75 minutes or longer, the creative personnel requirements of section 3.12, and
 - (d) the production costs requirements of section 3.13.

A film that is an inter-provincial co-production may be recognized as a Québec film production if

- (1) the Québec part of the film belongs to an eligible class of films;
- (2) the Québec part of the film meets
 - (a) the exploitation requirements of section 3.10, and
 - (b) the production requirements of section 3.11;
- (3) at least 75% of the production costs incurred in respect of the Québec part of the film or, in the case of a serial film, in respect of the Québec part of all the episodes, other than the costs related to financing the film, is paid to individuals who were resident in Québec at the end of the calendar year (in this section referred to as the “particular year”) that precedes the year in which the application for a favourable advance ruling or a qualification certificate was filed in respect of the film, or to corporations or partnerships that had an establishment in Québec during the taxation year of the corporation in which the application was filed; and
- (4) the corporation referred to in the first paragraph of section 3.2
 - (a) is co-producing the film with one or more co-producing corporations from one or more other provinces or territories of Canada,

- (b) has a financial participation in the film equal to or greater than 20%,
- (c) can show its effective independence with respect to the other corporations involved in the co-production of the film,
- (d) has the necessary rights to import the film into Québec, in the same proportion as its financial participation in the film and its share of the rights to the receipts from the film, and
- (e) has a creative and technical participation in the co-production of the film at least equal to its financial participation in the co-production of the film.

However, subparagraph 4 of the second paragraph does not apply to a film in respect of which the Société de développement des entreprises culturelles considers that work was sufficiently advanced on 13 March 2008.

In the case of a film made under a government co-production agreement entered into by another government in Canada or by any department or agency of such a government, the rules of subparagraphs 1 to 3 of the second paragraph also apply to the Canadian part of the film.

In addition, for the purpose of determining whether a film is an international co-production at a particular date, the policies and requirements of Telefilm Canada that apply on that date apply as if they were expressly specified in this division.

For the purposes of the second paragraph, “production costs” in respect of a film means the aggregate of the costs incurred in respect of the film by a corporation that are production costs referred to in the portion of subparagraph i of paragraph b of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.34 of the Taxation Act before subparagraph 1, or that would be such production costs had they been incurred by the corporation referred to in the first paragraph of section 3.2.

3.8. Subject to section 3.9, the following are eligible classes of films:

- (1) fiction films, including films consisting entirely of sketches taken in full from a script and designed and arranged especially for television;
- (2) documentaries comprising at least 30 minutes of programming or, in the case of a series, at least 30 minutes of programming per episode, and documentaries intended for children under 13 years of age, which may comprise less;
- (3) television magazine and variety programs, including variety programs featuring educational games, quizzes and contests for children under 13 years of age that are broadcast not later than 7:00 p.m. Monday through Friday, or 7:30 p.m. on Saturday or Sunday;

(4) television variety programs, including games, quizzes and contests that meet any of the following requirements:

(a) at least two thirds of their content consists of performances by performing artists, other than interviews, or of recordings of improvisation matches,

(b) they are talk show-type programs during which all or substantially all the subjects of discussion are artistic, literary, dramatic or musical events or works, or

(c) all or substantially all of their content consists of performances by performing artists, other than interviews, or of recordings of improvisation matches, and of discussions concerning artistic, literary, dramatic or musical events or works; and

(5) television magazine programs that meet the following requirements:

(a) they consist of a series of at least seven episodes and are part of a program cycle,

(b) they are neither fiction, nor a reconstruction of actual events, nor reality television,

(c) each program comprises at least 30 minutes of programming,

(d) each program covers a number of subjects, whether or not they belong to the same field of knowledge, and

(e) each program consists of independent segments of comparable length.

In addition, to constitute eligible classes of films, the television magazine and variety programs referred to in subparagraphs 4 and 5 of the first paragraph must be broadcast in prime time, more specifically, in the case of a program broadcast Monday through Friday, between 6 p.m. and midnight, and in the case of a program broadcast on Saturday or Sunday, between 9 a.m. and midnight, unless

(1) the programs are intended primarily for an audience outside the Montréal metropolitan area;

(2) at least 60% of the amount that is the total production costs incurred by the corporation referred to in the first paragraph of section 3.2 in respect of the film, other than the costs related to financing the film, is paid to individuals domiciled outside the Montréal metropolitan area for at least two years before the date on which the shooting began, or to corporations whose principal establishment is located outside the Montréal metropolitan area; and

(3) the programs are produced by a business that has no establishment in the Montréal metropolitan area.

For the purposes of subparagraph *b* of subparagraph 5 of the first paragraph, a reality television production is an audiovisual production in which a situation is created and filmed to be edited into its final form. The situation features a place, a group of individuals and a theme.

For the purposes of the second paragraph, the Montréal metropolitan area means the territory of Île de Montréal, Île Jésus and the Montérégie administrative region (16), described in the Décret concernant la révision des limites des régions administratives du Québec (R.R.Q., chapitre D-11, r. 1).

3.9. The following are not eligible classes of films:

- (1) films produced for industrial, commercial, institutional or business purposes;
- (2) films produced for the purpose of teaching or learning a technique;
- (3) films intended for an adult audience that contain explicit sex scenes;
- (4) video clips;
- (5) films featuring a sports event or a sports activity;
- (6) news or public affairs programs, or news features;
- (7) weather, road or stock market reports;
- (8) gala, award or parade television programs that present a live or pre-recorded event, in real time, with or without modification during editing;
- (9) games, quizzes and contests, in any form, except educational programs in the form of games, quizzes or contests intended for children under 13 years of age, and except the programs described in subparagraph 4 of the first paragraph of section 3.8;
- (10) fundraising productions;
- (11) reality television productions;
- (12) “making of” productions; and
- (13) films, other than documentaries, consisting exclusively or almost exclusively of stock footage.

For the purposes of subparagraph 11 of the first paragraph, a reality television production is an audiovisual production in which a situation is created and filmed to be edited into its final form. The situation features a place, a group of individuals and a theme.

3.10. The following exploitation requirements must be met by a film, as applicable:

(1) for a film whose primary market is the television market, there must be an undertaking from a television broadcaster to broadcast it in Québec;

(2) for a film whose primary market is the theatrical market,

(a) if the conditions under which a giant-screen film certificate may be obtained are met, there must be an undertaking that the film will be shown in Canada in a public performance venue, and

(b) in any other case, there must be an undertaking by the holder of a distribution licence that the film will be shown in Québec in a public performance venue primarily used for showing films of all classes;

(3) if a film is not an original French-language film and the application for a favourable advance ruling or a qualification certificate is filed in its respect with an undertaking by a television broadcaster to broadcast it in French in Québec or by the holder of a distribution licence that the film will be shown in French in theatres in Québec, the French dubbing of the film must be done in Québec, subject to the third paragraph;

(4) if a film is produced by a corporation that does not deal at arm's length with a corporation that is a television broadcaster, it must be initially broadcast by a television broadcaster other than a corporation with which the corporation does not deal at arm's length;

(5) if a film is intended to be broadcast in Québec, close-captioning for the hearing-impaired is mandatory, unless the producer shows that it is impossible to satisfy this condition for technical reasons; and

(6) the producer must give an undertaking to have a film closed-captioned for the hearing-impaired before exploiting it on the video market in Québec.

For the purposes of subparagraph *b* of subparagraph 2 of the first paragraph, "class" means a class specified in section 81 of the Cinema Act (R.S.Q., chapter C-18.1).

The requirement of subparagraph 3 of the first paragraph does not apply if a film is an international co-production involving a country of the Francophonie and, under the official co-production agreement, the foreign co-producer is responsible for delivering an original French version.

The application for a favourable advance ruling in respect of a film must be filed with the undertakings referred to in subparagraph 1, subparagraph *b* of subparagraph 2 and subparagraph 6 of the first paragraph. Depending on the undertaking involved, when applying for a qualification certificate, the

corporation must file a document confirming the television broadcasting of the film in Québec, its distribution in theatres in Québec or its dubbing.

The application for a qualification certificate in respect of a film must be filed with the undertaking referred to in subparagraph *a* of subparagraph 2 of the first paragraph.

3.11. The following production requirements must be met by a film:

(1) the position of producer must be held by an individual who was resident in Québec at the end of the calendar year (in this section referred to as the “particular year”) that precedes the year in which an application for a favourable advance ruling or a qualification certificate is filed in respect of the film; and

(2) the corporation filing the application must control the production of the film.

If there is a succession of producers during the development of the project or the production of the film because, for instance, of a change in ownership of the film, the requirement of subparagraph 1 of the first paragraph is considered to be met only if all of the producers were resident in Québec at the end of the particular year.

3.12. The creative personnel requirements are met by a film if the film obtains, in respect of its creative personnel, according to the rules of the third paragraph,

(1) a minimum of six points out of ten, calculated by awarding the number of points specified in the second paragraph for a particular function of that personnel only if the individual who wholly performs the function was resident in Québec at the end of the calendar year (in this section referred to as the “particular year”) that precedes the calendar year in which an application for a favourable advance ruling or a qualification certificate was filed in respect of the production; or

(2) a minimum of seven points out of ten, calculated by adding

(a) the total of the numbers each of which is the number of points specified in the second paragraph for a particular function of that personnel that is wholly performed by an individual who was resident in Québec at the end of the particular year, and

(b) the lesser of two and the total of the numbers each of which is the number of points specified in the second paragraph for a particular function of that personnel that is wholly performed by an individual who, at the end of the particular year, was not resident in Québec but was a Canadian citizen within the meaning of the Citizenship Act (Revised Statutes of Canada, 1985, chapter C-29) or a permanent resident within the meaning of the Immigration and Refugee Protection Act (Statutes of Canada, 2001, chapter 27).

For the purposes of the first paragraph, the following number of points may be allotted to a film in respect of an individual:

- (1) for the director, 2 points;
- (2) for the screenwriter, 2 points;
- (3) for the first lead actor, 1 point;
- (4) for the second lead actor, 1 point;
- (5) for the production designer, 1 point;
- (6) for the director of photography, 1 point;
- (7) for the music composer, 1 point; and
- (8) for the chief film editor, 1 point.

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

(1) if the position of screenwriter is filled by more than one individual, the two points allotted for that function may, despite subparagraph 1 of the first paragraph and subparagraph *a* of subparagraph 2 of that paragraph, be taken into consideration only if all the individuals were resident in Québec at the end of the particular year or if one of them is

(*a*) an individual who was resident in Québec at the end of the particular year,

(*b*) the author of the script, provided that it is an original work or a film adaptation of a copyrighted work,

(*c*) the screenwriter who determines the final version of the script, and

(*d*) the screenwriter who receives the highest fee;

(2) the identity of the first and second lead actors is determined not only on the basis of the remuneration paid, regardless of its form, but also on the basis of on-screen time;

(3) if there is no actor, the individual who performs the function of dancer, singer, variety artist, host, announcer, moderator or off-screen interviewer or voices the part of a character in an animated film, depending on the nature of the film, may be substituted;

(4) the individual who is the focus of a documentary film is not considered to be an actor;

(5) the point for the function of music composer is allotted only if the music created for the film is an original work;

(6) in the case of an animated film, the function of animation camera operator is substituted for that of director of photography and the function of design supervisor for that of production designer; and

(7) if there is no production designer, the art director may be substituted and in the absence of an art director, the head set designer may be substituted.

However, the creative personnel requirements are not met by a film if it does not obtain at least two of the points allotted for the functions of director and screenwriter and at least one of the points allotted for the functions of first and second lead actors.

A documentary that is unable to obtain the minimum number of points specified in the first paragraph because some functions listed in the second paragraph are not performed by anyone is deemed to have obtained the minimum number of points if all the individuals who perform such functions during the production were resident in Québec at the end of the particular year.

3.13. The following production cost requirements must be met by a film:

(1) in the case of a film with a running length of 75 minutes or longer,

(a) at least 75% of the amount that is the total post-production costs, including costs incurred for laboratory work, film cutting, sound editing and re-recording, and preparing and integrating film credits and music, is paid for services provided in Québec, and

(b) at least 75% of the amount that is the total production costs incurred by the corporation referred to in the first paragraph of section 3.2 in respect of the film, excluding the costs listed in subparagraph *a*, the remuneration of the producer and of the creative personnel listed in the second paragraph of section 3.12 and the costs related to financing the film, is paid to individuals who were resident in Québec at the end of the calendar year (in the second paragraph referred to as the “particular year”) that precedes the year in which the application for a favourable advance ruling or a qualification certificate was filed in respect of the film, or to corporations or partnerships that had an establishment in Québec during the taxation year of the corporation in which the application was filed; and

(2) in the case of a film with a running time of less than 75 minutes, at least 75% of the amount that is the total production costs incurred by the corporation referred to in the first paragraph of section 3.2 in respect of the film, other than the costs related to financing the film, is paid to individuals who were resident in Québec at the end of the calendar year (in the second paragraph referred to as the “particular year”) that precedes the year in which the application for a

favourable advance ruling or a qualification certificate was filed in respect of the film, or to corporations or partnerships that had an establishment in Québec during the taxation year of the corporation in which the application was filed.

If the business of a corporation or partnership referred to in subparagraph *b* of subparagraph 1 of the first paragraph or in subparagraph 2 of the first paragraph consists essentially in offering the services of a shareholder, of a member of the partnership or of a person related to a shareholder of the corporation or to a member of the partnership, any amount paid to the corporation or partnership is considered to be an amount paid to a corporation or partnership that has an establishment in Québec only if the shareholder, the member or the related person who supplied the services in the course of the production of the film was resident in Québec at the end of the particular year.

If there is a succession of corporations during the development of the project or the production of the film because, for instance, of a change in ownership of the film, the requirements of the first paragraph are deemed to be met where it appears that they would be met if the total production costs incurred by each corporation were taken into consideration. However, each corporation must show, to the satisfaction of the Société de développement des entreprises culturelles, that it is a qualified corporation for the purposes of the tax credit for Québec film productions.

For the purpose of determining whether a film that meets the conditions for a giant-screen film certificate also meets the requirements of the first paragraph, costs related to production or post-production services not available in Québec are not to be taken into account.

3.14. Each episode of a serial film may be recognized as a Québec film production if the conditions of section 3.7 are met in its respect. In such a case, the Société de développement des entreprises culturelles specifies in the favourable advance ruling or the qualification certificate which episodes of the film are recognized.

DIVISION III

FRENCH-LANGUAGE PRODUCTION CERTIFICATE

3.15. A French-language production certificate issued to a corporation certifies that the film referred to in the certificate is eligible for the tax credit enhancement applicable to certain French-language productions.

3.16. A film is eligible for the tax credit enhancement applicable to certain French-language productions if

- (1) it belongs to a class of eligible films; and

- (2) the following requirements are met by the film:
 - (a) the screenwriting and exploitation requirements, and
 - (b) the creative personnel requirements.

3.17. The following are classes of eligible films:

- (1) feature-length, medium-length and short fiction films, other than animation, including co-produced feature-length films;
- (2) one-off documentaries, including co-productions, intended mainly for exploitation in French-language markets; and
- (3) productions intended for a young audience.

For the purposes of subparagraph 3 of the first paragraph, a production intended for a young audience, including an animated film, means a French-language one-off or serial production intended for a young audience which

- (1) in the case of a program targeted to children under 13 years of age, is designed and produced according to their expectations rather than those of adults;
- (2) in the case of a program targeted to young persons 13 to 17 years of age, features young protagonists and reflects reality from a young person's point of view; and
- (3) is not a family-oriented production.

3.18. The following screenwriting and exploitation requirements must be met by a film:

- (1) in the case of a film intended for commercial theatrical exploitation, it is written and developed in French and its initial exploitation in Québec is in French; and
- (2) in the case of a film intended for the television market, it is written and developed in French, its financial structure includes 51% or more French-language television broadcasting licences in dollar terms, and its initial broadcast in Québec is in French.

3.19. The following creative personnel requirements must be met by a film:

(1) it must obtain a minimum of five points out of seven in respect of its creative personnel, according to the allotment rules set out in the second paragraph and the following weighting:

- (a) for the director, two points,
- (b) for the screenwriter, two points,
- (c) for the first lead actor, two points, and
- (d) for the second lead actor, one point; and

(2) except for a co-production, at least 75% of the acting fees paid to individuals, other than individuals performing a function listed in subparagraph 1, are paid to individuals who were resident in Québec at the end of the calendar year (in this section referred to as the “particular year”) that precedes the calendar year in which an application for a favourable advance ruling or a qualification certificate is filed in respect of the film.

For the purposes of the first paragraph, the points are allotted in accordance with the following rules:

(1) the number of points specified in subparagraph 1 of the first paragraph for a particular function of the creative personnel is allotted only if the individual who wholly performs the function was resident in Québec at the end of the particular year; and

(2) the identity of the first and second lead actors is determined not only on the basis of remuneration, regardless of its form, but also on the basis of on-screen time.

However, a documentary that is unable to obtain the minimum number of points specified in subparagraph 1 of the first paragraph because some functions listed in that subparagraph are not performed by anyone is deemed to have obtained the minimum number of points if all the individuals who perform such functions during the production were resident in Québec at the end of the particular year.

In the case of a co-production, the requirements of this section, except the requirement of subparagraph 2 of the first paragraph, must be met in respect of the entire co-production and not only in respect of the Québec portion of the co-production.

DIVISION IV**GIANT-SCREEN FILM CERTIFICATE**

3.20. A giant-screen film certificate issued to a corporation certifies that the film referred to in the certificate is eligible for the tax credit enhancement applicable to giant-screen films.

3.21. A giant-screen film as generally understood in the industry is considered to be a giant-screen film.

DIVISION V**PRODUCTION WITH NO FINANCIAL ASSISTANCE CERTIFICATE**

3.22. A production with no financial assistance certificate issued to a corporation certifies that the film referred to in the certificate belongs to a class of films eligible for the tax credit enhancement applicable to certain productions that do not receive an amount of financial assistance granted by a public body.

3.23. The following are classes of films eligible for the tax credit enhancement applicable to certain productions that do not receive an amount of financial assistance granted by a public body:

(1) feature-length fiction films with a minimum running length of 75 minutes, other than those referred to in paragraph 2;

(2) series or miniseries each episode of which is a fiction production with a minimum running length of 75 minutes; and

(3) one-off documentaries with a minimum running length of 30 minutes and documentaries intended for children under 13 years of age, which may have a shorter running length.

DIVISION VI**REGIONAL CORPORATION CERTIFICATE**

3.24. A regional corporation certificate issued to a corporation certifies that it is recognized as a regional corporation for the taxation year for which the application for the certificate was filed.

3.25. A corporation may be recognized as a regional corporation if

(1) it does not carry on its film or television production activities mainly within the Montréal area during the particular taxation year in which it files its application for a regional corporation certificate or during the 24-month period preceding that year;

(2) it deals at arm's length with all corporations that carry on film or television production activities mainly within the Montréal area, at any time in the particular taxation year or the 24-month period preceding that year; and

(3) it is not directly or indirectly controlled in any manner whatever at any time in the particular taxation year or the 24-month period preceding that year, by one or more individuals domiciled in the Montréal area or by one or more corporations that carry on film or television production activities mainly within the Montréal area.

In this section, the "Montréal area" means the portion of the territory of Québec located within 25 kilometres, by the shortest passable road normally used, from any point in a circle having a radius of 25 kilometres the centre of which is the Papineau subway station.

DIVISION VII

NON-ARM'S LENGTH CERTIFICATE

3.26. An application for a non-arm's length certificate for a particular taxation year must be filed by a corporation not later than six months after the end of its taxation year preceding the particular year.

To that end, the corporation must, on request, provide the Société de développement des entreprises culturelles with any document or information the latter considers necessary to enable it to determine the volume of independent productions produced by the corporation during the three taxation years preceding the particular year.

3.27. A non-arm's length certificate issued to a corporation certifies that over 50% of the aggregate of its production costs for the last three taxation years, preceding the particular taxation year referred to in section 3.26, during which a film was produced were incurred in relation to films broadcast by a television broadcaster with which the corporation deals at arm's length.

3.28. The Société de développement des entreprises culturelles may refuse to issue to a corporation, or may revoke, a non-arm's length certificate if it becomes aware of a significant change in the volume of films produced by the corporation that are broadcast by the television broadcaster with which the corporation does not deal at arm's length.

CHAPTER IV**SECTORAL PARAMETERS OF TAX CREDIT FOR FILM DUBBING****DIVISION I****INTERPRETATION AND GENERAL**

4.1. In this chapter, unless the context indicates otherwise,

“film” means a property that is a motion picture film, a video tape or a set of episodes or broadcasts that are part of a series;

“tax credit for film dubbing” means the fiscal measure provided for in Division II.6.0.0.1 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year.

4.2. A corporation must obtain a qualification certificate from the Société de développement des entreprises culturelles in respect of the dubbed version of each film for which it intends to claim the tax credit for film dubbing.

DIVISION II**QUALIFICATION CERTIFICATE**

4.3. A qualification certificate issued to a corporation under this chapter certifies that the dubbed version of a film referred to in the qualification certificate is recognized as a qualified production of the corporation.

An application for a qualification certificate in respect of the dubbed version of a film must be filed by a corporation with the Société de développement des entreprises culturelles within three years following the end of the corporation’s taxation year that includes the recording date of the dubbed master copy of the film.

4.4. A dubbed version of a film may be recognized as a qualified production of a corporation if

- (1) the film belongs to an eligible class of films;
- (2) no part of the film belongs to a class of films referred to in section 4.6 or is a variety or magazine program other than those described in subparagraph 4 or 5 of the first paragraph of section 4.5; and
- (3) at least three quarters of the individuals who, for the purpose of producing the dubbed version, provided services relating to the actors’ performance and to stage management were resident in Québec at the end of the calendar year preceding the year in which the services were provided.

For the purposes of subparagraph 3 of the first paragraph, stage management means directing the actors during the recording of the dubbed version of the film.

If there is a succession of corporations during the dubbing of a film, the condition of subparagraph 3 of the first paragraph is deemed to be met provided it appears that the requirement would be met if all the individuals who provided services relating to the actors' performance and to stage management to the corporations for the production of that dubbed version were taken into account. However, each of the corporations must show, to the satisfaction of the Société de développement des entreprises culturelles, that it is an eligible corporation for the purposes of the tax credit for film dubbing.

4.5. Subject to section 4.6, the following are eligible classes of films:

(1) fiction films, including films consisting entirely of sketches taken in full from a script and designed and arranged especially for television;

(2) documentaries comprising at least 30 minutes of programming or, in the case of a series, at least 30 minutes of programming per episode, and documentaries intended for children under 13 years of age, which may comprise less;

(3) television magazine and variety programs, including variety programs featuring educational games, quizzes and contests for children under 13 years of age;

(4) television variety programs, including games, quizzes and contests that meet any of the following requirements:

(a) at least two thirds of their content consists of performances by performing artists, other than interviews, or of recordings of improvisation matches,

(b) they are talk show-type programs during which all or substantially all the subjects of discussion are artistic, literary, dramatic or musical events or works, or

(c) all or substantially all of their content consists of performances by performing artists, other than interviews, or of recordings of improvisation matches, and of discussions concerning artistic, literary, dramatic or musical events or works; and

(5) television magazine programs that meet the following requirements:

(a) they consist of a series of at least seven episodes and are part of a program cycle,

(b) they are neither fiction, nor a reconstruction of actual events, nor reality television,

- (c) each program comprises at least 30 minutes of programming,
- (d) each program covers a number of subjects, whether or not they belong to the same field of knowledge, and
- (e) each program consists of independent segments of comparable length.

For the purposes of subparagraph *b* of subparagraph 5 of the first paragraph, a reality television production is an audiovisual production in which a situation is created and filmed to be edited into its final form. The situation features a place, a group of individuals and a theme.

4.6. The following are not eligible classes of films:

- (1) films produced for industrial, commercial, institutional or business purposes;
- (2) films produced for the purpose of teaching or learning a technique;
- (3) films intended for an adult audience that contain explicit sex scenes;
- (4) video clips;
- (5) films featuring a sports event or a sports activity;
- (6) news or public affairs programs, or news features;
- (7) weather, road or stock market reports;
- (8) gala, award or parade television programs that present a live or pre-recorded event, in real time, with or without modification during editing;
- (9) games, quizzes and contests, in any form, except educational programs in the form of games, quizzes or contests intended for children under 13 years of age, and except the programs described in subparagraph 4 of the first paragraph of section 4.5;
- (10) fundraising productions;
- (11) reality television productions;
- (12) “making of” productions; and
- (13) films, other than documentaries, consisting exclusively or almost exclusively of stock footage.

For the purposes of subparagraph 11 of the first paragraph, a reality television production is an audiovisual production in which a situation is created and

filmed to be edited in its final form. The situation features a place, a group of individuals and a theme.

4.7. In the case of a dubbed serial film, the dubbed version of each episode is recognized as a qualified production if the conditions of section 4.4 are met in its respect. In such a case, the Société de développement des entreprises culturelles specifies in the qualification certificate which episodes of the film are recognized.

CHAPTER V

SECTORAL PARAMETERS OF FILM PRODUCTION SERVICES TAX CREDIT

DIVISION I

INTERPRETATION AND GENERAL

5.1. In this chapter, unless the context indicates otherwise,

“chroma key shooting” means any studio shooting in front of a plain coloured screen, generally blue or green, allowing, by means of electronic wizardry, the incorporation of objects, images or special effects in the final image;

“computer-aided special effects and animation” means special effects and animation sequences, as generally understood in the industry, created using digital technology, excluding effects that are exclusively sound effects, subtitles and animation sequences essentially created by means of editing techniques;

“film” means a property that is a motion picture film, a video tape or a set of episodes or broadcasts that are part of a series;

“film production services tax credit” means the fiscal measure provided for in Division II.6.0.0.2 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“labour cost” of a corporation for a taxation year in respect of a film means the aggregate of all amounts each of which is an amount described in any of paragraphs *a* to *c* of the definition of “production costs” in the first paragraph of section 1029.8.36.0.0.4 of the Taxation Act that would be included in the corporation’s production costs for the year in respect of the film for the purposes of the film production services tax credit if no reference were made to subparagraph *c* of the third paragraph of that section;

“labour expenditure” of a corporation for a taxation year in respect of a film means an expenditure that would be a labour expenditure of the corporation for the year in respect of the film for the purposes of the film production services

tax credit if no reference were made to subparagraph *d* of the second paragraph of section 1029.8.36.0.0.4 of the Taxation Act;

“production costs” of a corporation in respect of a film means costs incurred by the corporation in respect of the film that are production costs referred to in the portion of subparagraph *i* of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.34 of the Taxation Act before subparagraph 1;

“television broadcaster” means the holder of a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission.

Any reference made, in a provision of this chapter, to an amount incurred or paid, including a labour expenditure, costs, a remuneration, a talent fee or an advance, is to be replaced, when necessary, by a reference to such an amount determined according to a budget.

In this chapter, a reference to a favourable advance ruling is a reference to the document certifying the favourable advance ruling given.

5.2. An approval certificate and a favourable advance ruling must be obtained from the Société de développement des entreprises culturelles in respect of each film for which a corporation intends to claim the film production services tax credit.

Where the corporation owns the copyright in the film, it alone may file applications for those documents. Otherwise, the corporation files the application for a favourable advance ruling while the corporation that owns the copyright files the application for an approval certificate.

If, at any time in the taxation year for which the corporation intends to benefit from the film production services tax credit or in the 24 months that precede that year, the corporation does not deal at arm’s length with a corporation that is a television broadcaster, it must also obtain a certificate (in this chapter referred to as a “non-arm’s length certificate”) from the Société de développement des entreprises culturelles. The certificate must be obtained for each such taxation year for which the corporation intends to claim the tax credit.

DIVISION II

APPROVAL CERTIFICATE

5.3. An approval certificate issued to a corporation under this chapter certifies that the film referred to in the certificate is recognized as a qualified production or as a qualified low-budget production.

The Société de développement des entreprises culturelles issues an approval certificate to a corporation only if the corporation owns the copyright in the film.

Unless it is a qualified corporation for the purposes of the film production services tax credit, the corporation must send a copy of the approval certificate it was issued in respect of the film to each of the corporations that has entered into a service contract with it for the production of the film and intends to claim the tax credit in respect of the film.

5.4. A film may be recognized as a qualified production if

(1) the film belongs to an eligible class of films described in subparagraph 1 or 2 of the first paragraph of section 5.5;

(2) no part of the film belongs to a class of films referred to in section 5.6; and

(3) the film does not meet the conditions for recognition as a qualified low-budget production.

A film may be recognized as a qualified low-budget production if

(1) the film belongs to an eligible class of films;

(2) no part of the film belongs to a class of films referred to in section 5.6 or is a variety or magazine program other than those described in subparagraph 4 or 5 of the first paragraph of section 5.5; and

(3) the film's production costs do not exceed

(a) in the case of a film that is part of a television production series consisting of several episodes, or that is the pilot program of such a series of episodes, \$100,000 if it has a running length of less than 30 minutes, or \$200,000 in any other case, or

(b) in the case of a film not referred to in subparagraph *a*, \$1,000,000.

5.5. Subject to section 5.6, the following are eligible classes of films:

(1) fiction films, including films consisting entirely of sketches taken in full from a script and designed and arranged especially for television;

(2) documentaries comprising at least 30 minutes of programming or, in the case of a series, at least 30 minutes of programming per episode, and documentaries intended for children under 13 years of age, which may comprise less;

(3) television magazine and variety programs, including variety programs featuring educational games, quizzes and contests for children under 13 years of age that are broadcast not later than 7:00 p.m. from Monday to Friday, or 7:30 p.m. on Saturday or Sunday;

(4) television variety programs, including games, quizzes and contests that meet any of the following requirements:

(a) at least two thirds of their content consists of performances by performing artists, other than interviews, or of recordings of improvisation matches,

(b) they are talk show-type programs during which all or substantially all the subjects of discussion are artistic, literary, dramatic or musical events or works, or

(c) all or substantially all of their content consists of performances by performing artists, other than interviews, or of recordings of improvisation matches, and of discussions concerning artistic, literary, dramatic or musical events or works; and

(5) television magazine programs that meet the following requirements:

(a) they consist of a series of at least seven episodes and are part of a program cycle,

(b) they are neither fiction, nor a reconstruction of actual events, nor reality television,

(c) each program comprises at least 30 minutes of programming,

(d) each program covers a number of subjects, whether or not they belong to the same field of knowledge, and

(e) each program consists of independent segments of comparable length.

In addition, to constitute eligible classes of films, the television magazine and variety programs referred to in subparagraphs 4 and 5 of the first paragraph must be broadcast in prime time, more specifically, in the case of a program broadcast Monday through Friday, between 6 p.m. and midnight, and in the case of a program broadcast on Saturday or Sunday, between 9 a.m. and midnight, unless

(1) the programs are intended primarily for an audience outside the Montréal metropolitan area;

(2) at least 60% of the amount that is the total production costs incurred by the corporation referred to in the first paragraph of section 5.2 in respect of the film, other than the costs related to financing the film, is paid to individuals domiciled outside the Montréal metropolitan area for at least two years before the date on which the shooting began, or to corporations whose principal establishment is located outside the Montréal metropolitan area; and

(3) the programs are produced by a business that has no establishment in the Montréal metropolitan area.

For the purposes of subparagraph *b* of subparagraph 5 of the first paragraph and of subparagraph 11 of the first paragraph of section 5.6, a reality television production is an audiovisual production in which a situation is created and filmed to be edited into its final form. The situation features a place, a group of individuals and a theme.

For the purposes of the second paragraph, the Montréal metropolitan area means the territory of Île de Montréal, Île Jésus and the Montérégie region.

5.6. The following are not eligible classes of films:

- (1) films produced for industrial, commercial, institutional or business purposes;
- (2) films produced for the purpose of teaching or learning a technique;
- (3) films intended for an adult audience that contain explicit sex scenes;
- (4) video clips;
- (5) films featuring a sports event or a sports activity;
- (6) news or public affairs programs, or news features;
- (7) weather, road or stock market reports;
- (8) gala, award or parade television programs that present a live or pre-recorded event, in real time, with or without modification during editing;
- (9) games, quizzes and contests, in any form, except educational programs in the form of games, quizzes or contests intended for children under 13 years of age, and except the programs described in subparagraph 4 of the first paragraph of section 5.5;
- (10) fundraising productions;
- (11) reality television productions;
- (12) “making of” productions; and
- (13) films, other than documentaries, consisting exclusively or almost exclusively of stock footage.

5.7. In the case of a serial film, each episode may be recognized as a qualified production or as a qualified low-budget production if the conditions of the first or second paragraph of section 5.4 are met in its respect. In such a case, the Société de développement des entreprises culturelles specifies in the approval certificate which episodes of the film are recognized.

DIVISION III**FAVOURABLE ADVANCE RULING**

5.8. A favourable advance ruling given to a corporation under this chapter certifies that the corporation is recognized, in respect of the film referred to in the ruling, for the purposes of the definition of “qualified corporation” in the first paragraph of section 1029.8.36.0.0.4 of the Taxation Act. It also specifies whether the main filming or taping in Québec in respect of the film is carried out after 12 June 2009.

To be valid, an application for a favourable advance ruling filed in respect of a film must be accompanied by a copy of the approval certificate issued in relation to the film.

A corporation may be recognized in respect of a film if

- (1) the corporation owns the copyright in the film throughout the period in which production of the film is carried out in Québec; or
- (2) the corporation has entered into a service contract for the production of the film with the corporation that owns the copyright in the film.

However, the condition of subparagraph 2 of the third paragraph applies only if it is established, to the satisfaction of the Société de développement des entreprises culturelles, that the corporation that owns the copyright in the film does not meet the conditions, other than the condition related to obtaining a favourable advance ruling in respect of the film, to be a qualified corporation for the purposes of the film production services tax credit.

5.9. The Société de développement des entreprises culturelles attaches to the favourable advance ruling it gives to a corporation in respect of a film a document specifying, by budgetary item, the amount that is,

(1) if the film is recognized as a qualified production for which the corporation intends to avail itself of subparagraph *a.1* of the first paragraph of section 1029.8.36.0.0.5 of the Taxation Act, the portion of the corporation’s labour cost in respect of the film, for any taxation year for which the favourable advance ruling is given, that relates to eligible activities connected with the production of computer-aided special effects and animation, in relation to the film; or

(2) if the film is recognized as a qualified low-budget production for which the corporation intends to avail itself of subparagraph *b* of the first paragraph of section 1029.8.36.0.0.5 of that Act, the portion of the corporation’s labour expenditure in respect of the film, for any taxation year for which the favourable advance ruling is given, that relates to eligible activities connected with the production of computer-aided special effects and animation, in relation to the film.

Activities that contribute directly to the creation of computer-aided special effects and animation and to chroma keying, such as motion capture, correction of animation curves, rendering, image retouching, graphics, filming, the use of computerized and automated animation benches, the use of computer-assisted automated cameras and chroma key shooting are considered to be eligible computer-aided special effects and animation activities.

DIVISION IV

NON-ARM'S LENGTH CERTIFICATE

5.10. An application for a non-arm's length certificate, for a particular taxation year, must be filed by a corporation not later than six months after the end of its taxation year preceding the particular year.

For that purpose, the corporation must, on request, provide the Société de développement des entreprises culturelles with any document or information the Société considers necessary to enable it to determine the volume of the independent productions produced by the corporation during the three taxation years preceding the particular year.

5.11. A non-arm's length certificate issued to a corporation certifies that over 50% of its production costs for the last three taxation years, preceding the particular taxation year referred to in section 5.10, during which a film was produced were incurred in relation to films broadcast by a television broadcaster with which the corporation deals at arm's length.

5.12. The Société de développement des entreprises culturelles may refuse to issue to a corporation, or may revoke, a non-arm's length certificate if it becomes aware of a significant change in the volume of films produced by the corporation that are broadcast by the television broadcaster with which the corporation does not deal at arm's length.

CHAPTER VI

SECTORAL PARAMETERS OF TAX CREDIT FOR PRODUCTION OF SOUND RECORDINGS

DIVISION I

INTERPRETATION AND GENERAL

6.1. In this chapter, unless the context indicates otherwise,

“film” means a property that is a motion picture film, a video tape or a set of episodes or broadcasts that are part of a series;

“labour expenditure” of a corporation for a taxation year in respect of a recording means an expenditure that would be a labour expenditure of the

corporation for the year in respect of the recording for the purposes of the tax credit for the production of sound recordings if no reference were made to subparagraph *c* of the second paragraph of section 1029.8.36.0.0.7 of the Taxation Act;

“title” means an organized set of information;

“production costs” of a corporation at a particular time in respect of a recording means the aggregate of the costs incurred by the corporation in respect of the recording at or before that time that are production costs described in the portion of subparagraph *i* of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.36.0.0.7 of the Taxation Act that precedes subparagraph 1;

“recording” means a sound recording, a digital audiovisual recording or a clip;

“tax credit for the production of sound recordings” means the fiscal measure provided for in Division II.6.0.0.3 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year;

“television broadcaster” means the holder of a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission.

A reference, in a provision of this chapter, to an amount incurred or paid, including a labour expenditure, costs, a remuneration, a talent fee or an advance, is to be replaced, if the provision applies in respect of a favourable advance ruling, by a reference to such an amount determined according to a budget.

In this chapter, a reference to a favourable advance ruling is a reference to the document certifying the favourable advance ruling given.

6.2. A corporation must obtain a favourable advance ruling or a qualification certificate from the Société de développement des entreprises culturelles in respect of each recording for which it intends to claim the tax credit for the production of sound recordings.

Despite any other provision of this chapter, a favourable advance ruling or a qualification certificate is given or issued to a corporation, in respect of a particular recording, only if

(1) the corporation is a record company recognized by the Société de développement des entreprises culturelles; or

(2) the corporation has entered into an agreement, with a view to exploiting the particular recording, with another corporation that is a record company recognized by the Société de développement des entreprises culturelles.

DIVISION II**FAVOURABLE ADVANCE RULING AND QUALIFICATION
CERTIFICATE**

6.3. A qualification certificate must be obtained for a recording whose master is completed. If applicable, the qualification certificate confirms the favourable advance ruling given in respect of the recording.

An application by a corporation for the issue of a qualification certificate in respect of a recording must be filed,

(1) if the recording was given a favourable advance ruling, within 18 months after the end of the corporation's taxation year that includes the completion date of the master of the recording; and

(2) in any other case, within three years after the end of that taxation year.

The Société de développement des entreprises culturelles must revoke a favourable advance ruling given to a corporation in respect of a recording if the corporation fails to file an application for a qualification certificate in respect of the recording within the time limit specified in the second paragraph or if such an application is denied. The effective date of the revocation is the date of coming into force of the favourable advance ruling.

6.4. A favourable advance ruling or a qualification certificate given or issued to a corporation under this chapter certifies that the recording referred to in it is recognized as a qualified sound recording, a qualified digital audiovisual recording or a qualified clip of the corporation. The favourable advance ruling or qualification certificate also states that the corporation is a record company recognized by the Société de développement des entreprises culturelles or a corporation that has entered into an agreement with such a corporation with a view to exploiting the recording.

If the recording is a co-production, the favourable advance ruling or the qualification certificate specifies the corporation's share, expressed as a percentage, of the labour expenditure and production costs in respect of the recording for each taxation year for which they were incurred. The corporation's share must reflect, in respect of the recording, the corporation's production costs at the end of the year and the corporation's labour expenditure for the year and take into account the scope of the responsibilities assumed by the corporation in the co-production.

For the purposes of this section,

"labour expenditure" in respect of a recording for a taxation year means the amount that would be obtained if, for each of the items included in the corporation's labour expenditure in respect of the recording for the taxation year, the amounts that the corporation incurred were replaced by all the amounts

incurred in respect of the recording and all those amounts were added together;

“production costs” in respect of a recording for a taxation year means the aggregate of the costs incurred in respect of the recording before the end of the year that are production costs described in the portion of subparagraph i of paragraph b of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.36.0.0.7 of the Taxation Act that precedes subparagraph 1, or that would be such production costs had they been incurred by the corporation.

6.5. In order for a sound recording to be recognized as a qualified sound recording of a corporation,

(1) unless it is a recording of a comedy show, the sound recording must be on a physical medium and at least 60% of it, determined with reference to its length in minutes, must consist in musical content;

(2) the sound recording must obtain, in respect of its creative personnel, a minimum of five points out of nine, calculated by awarding the number of points specified in the second paragraph for a particular function of that personnel only if the individual who wholly performs the function was resident in Québec at the end of the calendar year (in this section referred to as the “particular year”) that precedes the calendar year in which the recording work began or, if the function performed by the individual is that of lyricist, scriptwriter or composer, was resident in Québec for a continuous period of at least five years prior to the beginning of the work;

(3) at least 75% of the amount that is the corporation’s production costs in respect of the sound recording, other than the remuneration paid to an individual who performs a function referred to in any of subparagraphs 1 to 8 of the second paragraph, must have been paid to individuals who were resident in Québec at the end of the particular year or to corporations that had an establishment in Québec in that year;

(4) the sound recording must be produced by the corporation to be released in the retail market for commercial exploitation purposes; and

(5) the sound recording must not have been produced for the purpose of teaching or learning a technique or to further the specific objectives of a business or a corporation, other than the one set out in subparagraph 4, and is not an audiobook, a sound effects database or a component of a game.

For the purposes of the first paragraph, the following number of points may be allotted to a recording in respect of an individual:

(1) for the lyricist or the scriptwriter,

(a) two points in the case of a recording of a comedy show, or

- (b) one point in any other case;
- (2) for the composer,
 - (a) two points in the case of an instrumental recording, or
 - (b) one point in any other case;
- (3) for the artistic director, one point;
- (4) for the musical director, one point;
- (5) for the director, one point;
- (6) for the music arranger, one point;
- (7) for the sound engineer, one point; and
- (8) for the featured artist, two points.

For the purposes of this section,

(1) where a function referred to in any of subparagraphs 1 to 7 of the second paragraph is performed by two or more individuals, the number of points awarded for that function must be taken into account, despite subparagraph 2 of the first paragraph, if the requirement of that subparagraph 2 would be met in respect of at least half of the individuals were it read without reference to “wholly”; and

(2) whether an individual is the featured artist is determined on the basis of the individual’s remuneration, the individual’s designation as the featured artist in promotional materials and the length of the individual’s performance.

If there is a succession of particular corporations during the production of a sound recording, the condition of subparagraph 3 of the first paragraph is deemed to be met provided it appears that the requirements would be met if all the individuals and corporations that provided services to the particular corporations in respect of the production of the sound recording were taken into account. However, each particular corporation must show to the satisfaction of the Société de développement des entreprises culturelles that it is a qualified corporation for the purposes of the tax credit for the production of sound recordings.

6.6. In order for a digital audiovisual recording to be recognized as a qualified digital audiovisual recording of a corporation,

- (1) the digital audiovisual recording must run at least
 - (a) 20 minutes, if it is intended for children under 13 years of age, or

(b) 30 minutes, in any other case;

(2) the main feature of the digital audiovisual recording must consist exclusively or almost exclusively of numbers by an artist that are taken from the artist's performances, from never previously released productions or from clips;

(3) the digital audiovisual recording must obtain, in respect of its creative personnel, a minimum of five points out of nine, calculated by awarding the number of points specified in the second paragraph for a particular function of that personnel only if the individual who wholly performs the function was resident in Québec at the end of the calendar year (in this section referred to as the "particular year") that precedes the calendar year in which the recording work began or, if the function performed by the individual is that of lyricist, scriptwriter or composer, was resident in Québec for a continuous period of at least five years prior to the beginning of the work;

(4) at least 75% of the amount that is the corporation's production costs in respect of the digital audiovisual recording, other than the remuneration paid to an individual who performs a function referred to in any of subparagraphs 1 to 8 of the second paragraph, must have been paid to individuals who were resident in Québec at the end of the particular year or to corporations that had an establishment in Québec in that year;

(5) the digital audiovisual recording must be produced by the corporation to be released in the retail market for commercial exploitation purposes; and

(6) the digital audiovisual recording must not be described in section 6.7.

For the purposes of the first paragraph, the following number of points may be allotted to a digital audiovisual recording in respect of an individual:

(1) for the lyricist or the scriptwriter,

(a) two points in the case of a recording of a comedy show, or

(b) one point in any other case;

(2) for the composer,

(a) two points in the case of an instrumental recording, or

(b) one point in any other case;

(3) for the artistic director, one point;

(4) for the musical director, one point;

(5) for the director, one point;

- (6) for the music arranger, one point;
- (7) for the sound engineer, one point; and
- (8) for the featured artist, two points.

For the purposes of this section,

(1) in determining whether a main feature consists exclusively or almost exclusively of numbers by an artist that are taken from the artist's performances, from never previously released productions or from clips, the artist's participation as an actor, host or guest artist must not be taken into account;

(2) where a function referred to in any of subparagraphs 1 to 7 of the second paragraph is performed by two or more individuals, the number of points awarded for that function must be taken into account, despite subparagraph 3 of the first paragraph, if the requirement of that subparagraph 3 would be met in respect of at least half of the individuals were it read without reference to "wholly"; and

(3) no points may be taken into account for the function of lyricist or scriptwriter in the case of an instrumental recording; and

(4) whether an individual is the featured artist is determined on the basis of the individual's remuneration, the individual's designation as the featured artist in promotional materials and the length of the individual's performance.

If there is a succession of particular corporations during the production of a digital audiovisual recording, the condition of subparagraph 4 of the first paragraph is deemed to be met provided it appears that the requirement would be met if all the individuals and corporations that provided services to the particular corporations in respect of the production of the digital audiovisual recording were taken into account. However, each particular corporation must show to the satisfaction of the Société de développement des entreprises culturelles that it is a qualified corporation for the purposes of the tax credit for the production of sound recordings.

6.7. A digital audiovisual recording to which subparagraph 6 of the first paragraph of section 6.6 refers is such a recording of a particular corporation that

(1) is a title that has allowed any corporation to benefit from the tax credit for multimedia titles within the meaning of section 5.1 of Schedule A or from the tax credit for corporations specialized in the production of multimedia titles within the meaning of section 6.1 of that schedule;

(2) consists mainly in a film or a part of a film that has allowed a corporation referred to in the second paragraph to benefit from the tax credit for Québec film productions within the meaning of the first paragraph of section 3.1 or

from the film production services tax credit within the meaning of the first paragraph of section 5.1;

(3) is produced for the purpose of teaching or learning a technique or to further the specific objectives of a business or a corporation, other than the one set out in subparagraph 5 of the first paragraph of section 6.6;

(4) is an audiobook, a sound effects database or a component of a game;

(5) consists wholly or partly in explicit sex scenes; or

(6) is likely to incite hatred toward an identifiable group.

A corporation to which subparagraph 2 of the first paragraph refers is any of

(1) the particular corporation;

(2) a corporation that is associated with the particular corporation at the time that the particular corporation files with the Société de développement des entreprises culturelles, in respect of the digital audiovisual recording, an application for a favourable advance ruling or, if such an application is not filed, an application for a qualification certificate; and

(3) a corporation that would have been associated with the particular corporation at the time referred to in subparagraph 2 if the corporation had not been dissolved and the persons or partnerships that directly or indirectly controlled the corporation, in any manner whatever, immediately before its dissolution, had still controlled it at that time.

For the purposes of this section, paragraph 5 of section 5 of this Act and the relevant provisions of the Taxation Act are to be read as if “in a taxation year” wherever it appears was replaced by “at any time”, with the necessary modifications.

6.8. In order for a clip to be recognized as a qualified clip of a corporation,

(1) the clip must have been produced to complement a recording that is recognized as a qualified sound recording or a qualified digital audiovisual recording, within 24 months after the recording date of the master of the recording or within 24 months after the recording date of the master of the first clip produced to complement the recording;

(2) the clip must have been produced by the corporation to promote the recording referred to in subparagraph 1;

(3) the clip must have been produced by the corporation for commercialization or for broadcasting by a television broadcaster or by the holder of a distribution

licence under which the clip will be exploited in Québec in a public performance venue;

(4) at least 75% of the amount that is the corporation's production costs in respect of the clip, other than the remuneration paid to the director, must have been paid to individuals who were resident in Québec at the end of the calendar year (in this section referred to as the "particular year") that precedes the calendar year in which the recording work began or to corporations that had an establishment in Québec in the particular year;

(5) the director of the clip must have been resident in Québec at the end of the particular year; and

(6) the clip must not be a component of a game, must not contain explicit sex scenes and must not be likely to incite hatred toward an identifiable group.

For the purposes of subparagraph 3 of the first paragraph, a clip is considered to have been commercialized if it is offered on the Internet for downloading purposes.

If there is a succession of particular corporations during the production of a clip, the condition of subparagraph 4 of the first paragraph is deemed to be met provided it appears that the requirement would be met if all the individuals and corporations that provided services to the particular corporations in respect of the production of the clip were taken into account. However, each particular corporation must show to the satisfaction of the Société de développement des entreprises culturelles that it is a qualified corporation for the purposes of the tax credit for the production of sound recordings.

DIVISION III

RECOGNITION OF A RECORD COMPANY

6.9. A corporation may be recognized by the Société de développement des entreprises culturelles as a record company in respect of a recording if

(1) it has distributed in the retail market, at any time in the taxation year in which production of the recording began (in this section referred to as the "particular year") or in the 365-day period preceding the beginning of that year, at least five sound recordings or digital audiovisual recordings on any of its labels;

(2) it has released, in the period including the particular year and the 730 days preceding the beginning of that year, at least three new sound recordings or digital audiovisual recordings on any of its labels; and

(3) it has entered, with one or more distributors, into a distribution agreement that is in force, for all its labels, throughout the particular year.

CHAPTER VII**SECTORAL PARAMETERS OF TAX CREDIT FOR PRODUCTION OF PERFORMANCES****DIVISION I****INTERPRETATION AND GENERAL**

7.1. In this chapter, unless the context indicates otherwise,

“labour expenditure” of a corporation for a taxation year in respect of a performance means an expenditure that would be a labour expenditure of the corporation for the year, in respect of the performance, for the purposes of the tax credit for the production of performances if no reference were made to subparagraph *d* of the second paragraph of section 1029.8.36.0.0.10 of the Taxation Act;

“production costs” of a corporation at a particular time in respect of a performance means the aggregate of the costs incurred by the corporation in respect of the performance at or before that time that are production costs described in the portion of subparagraph *i* of paragraph *b* of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.36.0.0.10 of the Taxation Act that precedes subparagraph 1;

“tax credit for the production of performances” means the fiscal measure provided for in Division II.6.0.0.4 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year.

A reference made, in a provision of this chapter, to an amount incurred or paid, including a labour expenditure, costs, a remuneration, a talent fee or an advance, is to be replaced, if the provision applies in respect of a favourable advance ruling, by a reference to such an amount determined according to a budget.

In this chapter, a reference to a favourable advance ruling is a reference to the document certifying the favourable advance ruling given.

7.2. A corporation must obtain a favourable advance ruling or a qualification certificate from the Société de développement des entreprises culturelles in respect of each performance for which it intends to claim the tax credit for the production of performances. The favourable advance ruling or qualification certificate is valid only for

(1) the period from the preproduction stage to the end of the first year following the first showing before an audience;

(2) the period covering the second year following the first showing before an audience; or

(3) the period covering the third year following the first showing before an audience.

DIVISION II

FAVOURABLE ADVANCE RULING AND QUALIFICATION CERTIFICATE

7.3. A qualification certificate must be obtained for a performance for each of the periods specified in section 7.2. If applicable, the qualification certificate confirms the favourable advance ruling given in respect of the performance for that period.

An application by a corporation for the issue of a qualification certificate in respect of a performance for a period referred to in section 7.2 must be filed,

(1) if the performance has been given a favourable advance ruling for that period, within 18 months after the end of the corporation's taxation year that includes the last day of the period; and

(2) in any other case, within three years after the end of that taxation year.

The Société de développement des entreprises culturelles must revoke a favourable advance ruling given to a corporation in respect of a performance if the corporation fails to file an application for a qualification certificate in respect of the performance within the time specified in the second paragraph or if such an application is denied. The effective date of the revocation is the date of coming into force of the favourable advance ruling.

7.4. A favourable advance ruling or a qualification certificate given or issued to a corporation under this chapter certifies that the performance referred to in it is recognized as a qualified performance of the corporation for the period referred to in section 7.2 that is specified in the ruling or qualification certificate. If the performance is an aquatic show, a circus show or an ice show any of the periods referred to in section 7.2 of which began before 14 March 2008 and had not ended on 13 March 2008, it may also be so recognized for a period referred to in section 7.2, even if the conditions of section 7.6 are met in its respect only from any day included in that period, unless that rule has already been applied to such an earlier period. In such a case, the date from which all those conditions are met in respect of the performance must be specified in the favourable advance ruling or the qualification certificate.

If the performance is a co-production, the favourable advance ruling or qualification certificate specifies the corporation's share, expressed as a percentage, of the labour expenditure and production costs in respect of the

performance for each taxation year for which they were incurred. The corporation's share must reflect, in respect of the performance, the corporation's production costs at the end of the year and the corporation's labour expenditure for the year, and take into account the scope of the responsibilities assumed by the corporation in the co-production.

For the purposes of this section,

“labour expenditure” in respect of a performance for a taxation year means the amount that would be obtained if, for each of the items included in the corporation's labour expenditure in respect of the performance for the taxation year, the amounts that the corporation has incurred were replaced by all the amounts incurred in respect of the performance and all those amounts were added together; and

“production costs” in respect of a performance for a taxation year means the aggregate of the costs incurred in respect of the performance before the end of the year that are production costs described in the portion of subparagraph i of paragraph b of the definition of “qualified labour expenditure” in the first paragraph of section 1029.8.36.0.0.10 of the Taxation Act that precedes subparagraph 1, or that would be such production costs had they been incurred by the corporation.

7.5. A favourable advance ruling or a qualification certificate may not be given or issued in respect of a performance for a period specified in paragraph 2 or 3 of section 7.2 if the requirements of section 7.6 have not been met in respect of the performance for the period referred to in paragraph 1 of section 7.2.

However, the first paragraph does not apply in respect of a performance that is an aquatic show, a circus show or an ice show in respect of which any of the periods referred to in section 7.2 began before 14 March 2008 and had not ended on 13 March 2008.

7.6. In order for a given performance to be recognized as a qualified performance of a corporation,

(1) it must be a music, live theatre, aquatic, comedy, mime, magic, circus or ice show;

(2) it must be produced by the corporation and the corporation must give at least five public showings of one or more performances each of which is

(a) a performance in respect of which the requirements of subparagraphs 1 and 4 to 6 are met, and

(b) a performance that the corporation produced or co-produced in the taxation year during which it began producing the given performance or in the 365 days that preceded the beginning of that year;

(3) its production and its exploitation must be under the control of the corporation, which must demonstrate, to the satisfaction of the Société de développement des entreprises culturelles, that it is a qualified corporation for the purposes of the tax credit for the production of performances;

(4) it must obtain, in respect of its creative personnel, a minimum of five points out of nine, calculated by awarding the number of points specified in the second paragraph for a particular function of that personnel only if the individual who wholly performs the function

(a) was resident in Québec at the end of the calendar year that precedes the calendar year in which the period specified in section 7.2 for which the application for a favourable advance ruling or a qualification certificate was filed in respect of the performance began, if the function performed by the individual is that of music arranger, artistic director, lighting designer, sound designer, musical director or featured artist, or

(b) was resident in Québec at the end of the calendar year that precedes the calendar year in which the performance production work began or, if the function performed by the individual is that of lyricist, scriptwriter or composer, was resident in Québec for a continuous period of at least five years prior to the beginning of the work;

(5) at least 75% of the amount that is the corporation's production costs in respect of the performance, other than the remuneration paid to an individual who performs a function referred to in any of subparagraphs 1 to 8 of the second paragraph, must have been paid to individuals who were resident in Québec at the end of the particular calendar year that precedes the year in which the performance production work began or to corporations that had an establishment in Québec in that particular calendar year; and

(6) the performance must not be a show given at a private event, a benefit or a gala, a component of a game or part of an entertainment or catering service.

For the purposes of the first paragraph, the following number of points may be allotted to a performance in respect of an individual:

(1) for the lyricist or the scriptwriter,

(a) two points in the case of a comedy or live theatre show, or

(b) one point in any other case;

(2) for the composer,

(a) two points in the case of an instrumental recording, or

- (b) one point in any other case;
- (3) for the artistic director, one point;
- (4) for the musical director, one point;
- (5) for the lighting designer, one point;
- (6) for the sound designer, one point;
- (7) for the music arranger, one point; and
- (8) for the featured artist, two points.

For the purposes of this section,

(1) where a function referred to in any of subparagraphs 1 to 7 of the second paragraph is performed by two or more individuals, the number of points awarded for that function must be taken into account, despite subparagraph 4 of the first paragraph, if the requirement of that subparagraph 4 would be met in respect of at least half of the individuals were the portion of that subparagraph before subparagraph *a* read without reference to “wholly”;

(2) no points may be taken into account for the function of lyricist or scriptwriter in the case of an instrumental performance; and

(3) which individual is the featured artist is determined on the basis of the individual’s remuneration, the individual’s designation as the featured artist in promotional materials and the length of the individual’s performance.

For the purposes of subparagraph 3 of the first paragraph, a corporation is considered to have control of the production and exploitation of a performance if, alone or with other corporations, the corporation is responsible or shares responsibility for the artistic, technical and financial aspects of the performance, including its preproduction, production, marketing and promotion.

For the purposes of subparagraph 6 of the first paragraph, a show given at a private event is a performance that is not almost exclusively presented in public showings.

If there is a succession of particular corporations during the production of a performance, the condition of subparagraph 5 of the first paragraph is deemed to be met provided it appears that the requirement would be met if all the individuals and corporations that provided services to the particular corporations in respect of the production of the performance were taken into account. However, each of the corporations must show, to the satisfaction of the Société de développement des entreprises culturelles, that it is a qualified corporation for the purposes of the tax credit for the production of performances.

CHAPTER VIII**SECTORAL PARAMETERS OF TAX CREDIT FOR BOOK PUBLISHING****DIVISION I****INTERPRETATION AND GENERAL**

8.1. In this chapter, unless the context indicates otherwise,

“labour expenditure attributable to preparation costs” of a corporation for a taxation year in respect of a work or a group of works means an expenditure that would be a labour expenditure attributable to preparation costs of the corporation in respect of the work or group of works for the purposes of the tax credit for book publishing if no reference were made to subparagraph *c* of the fifth paragraph of section 1029.8.36.0.0.13 of the Taxation Act;

“labour expenditure attributable to printing and reprinting costs” of a corporation for a taxation year in respect of a work or a group of works means an expenditure that would be a labour expenditure attributable to printing and reprinting costs of the corporation in respect of the work or group of works for the purposes of the tax credit for book publishing if no reference were made to subparagraph *c* of the third paragraph of section 1029.8.36.0.0.13 of the Taxation Act;

“publishing costs” of a corporation in respect of a work or a group of works means the costs incurred by the corporation that are printing and reprinting costs or preparation costs directly attributable to the printing and reprinting or the preparation of the work or group of works for the purposes of the tax credit for book publishing;

“Québec author” means, subject to the second paragraph, an individual who is an author or who is the editor of a work, or of a work that is part of a group of works written by a team of contributors, and who was resident in Québec at the end of the calendar year that precedes the calendar year in which the publishing work began, or was resident in Québec for at least five consecutive years prior to the beginning of the publishing work;

“tax credit for book publishing” means the fiscal measure provided for in Division II.6.0.0.5 of Chapter III.1 of Title III of Book IX of Part I of the Taxation Act, under which a corporation is deemed to have paid an amount to the Minister of Revenue on account of its tax payable under that Part for a taxation year.

If the work is a translation, only the translator is considered to be the author of the work.

Where a reference is made, in a provision of this chapter, to an amount incurred or paid, including a labour expenditure, costs, a remuneration, a talent fee or an advance, it is to be replaced, if the provision applies in respect of a

favourable advance ruling, by a reference to such an amount determined according to a budget.

In this chapter, a reference to a favourable advance ruling is a reference to the document certifying the favourable advance ruling given.

8.2. A corporation must obtain a favourable advance ruling or a qualification certificate from the Société de développement des entreprises culturelles in respect of each work or group of works for which it intends to claim the tax credit for book publishing.

Despite any other provision of this chapter, a favourable advance ruling or a qualification certificate may be given or issued to a corporation in respect of a particular work or group of works only if the corporation is a publishing house recognized by the Société de développement des entreprises culturelles.

DIVISION II

FAVOURABLE ADVANCE RULING AND QUALIFICATION CERTIFICATE

8.3. A qualification certificate must be obtained for a work or a group of works after the first printing of the work or of all the works that are part of the group is completed. If applicable, the qualification certificate confirms the favourable advance ruling given in respect of the work or group of works.

An application by a corporation for the issue of a qualification certificate in respect of a work or a group of works must be filed,

(1) if the work or group of works has been given a favourable advance ruling, within 18 months after the end of the corporation's taxation year that includes the date of completion of the first printing of the work or of the last work that is part of the group; and

(2) in any other case, within three years after the end of that taxation year.

The Société de développement des entreprises culturelles must revoke a favourable advance ruling given to a corporation in respect of a work or a group of works if the corporation fails to file an application for a qualification certificate in respect of the work or group of works within the time specified in the second paragraph or if such an application is denied. The effective date of the revocation is the date of coming into force of the favourable advance ruling.

8.4. A favourable advance ruling or a qualification certificate that is given or issued to a corporation under this chapter certifies that the work or group of works that is referred to in it is recognized as an eligible work or an eligible

group of works of the corporation. It specifies the date of the beginning of publishing work relating to the work or group of works. If applicable, the title of every work that is part of the group is also given in the certificate. In addition, the favourable advance ruling or qualification certificate states that the corporation is a publishing house recognized by the Société de développement des entreprises culturelles.

If the work or group of works is co-published, the favourable advance ruling or qualification certificate specifies the corporation's share, expressed as a percentage, of the labour expenditure and publishing costs in respect of the work or group of works for each taxation year for which they were incurred. The corporation's share must take into account the scope of the responsibilities assumed by the corporation, especially as regards the financial aspect.

For the purposes of this section,

“labour expenditure” in respect of a work or a group of works for a taxation year means the amount that would be obtained if, for each of the items included in the corporation's labour expenditure attributable to printing and reprinting costs in respect of the work or group of works for the taxation year and for each of the items included in the corporation's labour expenditure attributable to preparation costs in respect of the work or group of works for the taxation year, the amounts that the corporation has incurred were replaced by all the amounts incurred in respect of the work or group of works and all those amounts were added together; and

“publishing costs” in respect of a work or a group of works for a taxation year means the aggregate of the costs incurred in respect of the work or group of works before the end of the year that are printing and reprinting costs or preparation costs directly attributable to the printing and reprinting or the preparation of the work or group of works for the purposes of the tax credit for book publishing or that would be such printing and reprinting costs or such preparation costs had they been incurred by the corporation.

8.5. In order for a work to be recognized as an eligible work of a corporation,

(1) the work must be published for commercial exploitation purposes and have a first print run of at least 100 copies;

(2) the work must be by a Québec author or, if it is signed by two or more authors, at least half of them must be Québec authors;

(3) the work must be published in the form of a bound book;

(4) the work must contain at least

(a) 8 pages, if it is a children's book,

- (b) 16 pages, if it is a comic book,
 - (c) 32 pages, if it is a poetry book, or
 - (d) 48 pages, if it is any other type of book;
- (5) the work must be published under the corporation's trademark or, if it is intended to be exported, under a third party's trademark;
- (6) the corporation must assume alone or, if applicable, with the other corporations involved in co-publishing the work, all the financial and commercial risks related to publishing the work;
- (7) at least 75% of the amount that is the aggregate of the corporation's publishing costs in respect of the work, other than non-refundable advances paid to Québec authors, must have been paid to individuals who were resident in Québec at the end of the particular calendar year that precedes the calendar year in which the publishing work began or to corporations that had an establishment in Québec in that particular calendar year; and
- (8) the work must not be described in section 8.7.

For the purposes of subparagraph 2 of the first paragraph, an individual whose sole role is to illustrate a work is not considered to be an author.

If there is a succession of particular corporations during the publication of a work, the condition of subparagraph 7 of the first paragraph is deemed to be met provided it appears that the requirement would be met if all the individuals and corporations that provided services to the particular corporations in respect of the preparation and printing of the work were taken into account. However, each particular corporation must show to the satisfaction of the Société de développement des entreprises culturelles that it is a qualified corporation for the purposes of the tax credit for book publishing.

8.6. In order for a group of works to be recognized as an eligible group of works of a corporation,

- (1) all the works that are part of the group must be wholly published by the same corporation or, in the case of a co-publication, by the same corporations, all of which must be publishing houses recognized by the Société de développement des entreprises culturelles;
- (2) the first printing of the last work that is part of the group must be completed within 36 months after the first printing of the first work;
- (3) at least 75% of the amount that is the aggregate of the corporation's publishing costs in respect of the group of works, other than non-refundable advances paid to Québec authors, must have been paid to individuals who were resident in Québec at the end of the particular calendar year that precedes the

calendar year in which the publishing work began or to corporations that had an establishment in Québec in that particular calendar year;

(4) the requirements of the first paragraph of section 8.5, other than the requirement of subparagraph 7 of that paragraph, must be met in respect of each work that is part of the group; and

(5) no one work in the group must have entailed preparation and printing costs that are inordinate when compared with those incurred for the other works in the group.

If there is a succession of particular corporations during the publication of a group of works, the condition of subparagraph 3 of the first paragraph is deemed to be met provided it appears that the requirement would be met if all the individuals and corporations that provided services to the particular corporations in respect of the preparation and printing of the group of works were taken into account. However, each particular corporation must show to the satisfaction of the Société de développement des entreprises culturelles that it is a qualified corporation for the purposes of the tax credit for book publishing.

8.7. A work to which subparagraph 8 of the first paragraph of section 8.5 refers is

(1) a work that is a periodical publication, including a work that is updated on an ongoing basis;

(2) a work that contains advertising, other than advertising aimed at promoting the publishing products of the corporation referred to in the first paragraph of section 8.2;

(3) a work that is a directory, a calendar, a day planner, a catalogue, a drawing book, a colouring book, a workbook or any other work which, by its very nature, will become obsolete or may be used only once;

(4) a work whose pages are typewritten, photocopied, mimeographed or handwritten;

(5) a work that encourages sexism, violence or discrimination; or

(6) a work published for promotional or business purposes.

DIVISION III

RECOGNITION OF A PUBLISHING HOUSE

8.8. A corporation may be recognized as a publishing house by the Société de développement des entreprises culturelles if

- (1) it edits and publishes books;
- (2) its main activity consists in publishing for commercial purposes, with a view to achieving profitability;
- (3) it has entered into contracts with one or more authors or copyright holders to publish their works or the works in which they hold the copyright;
- (4) it commercializes the works it publishes; and
- (5) it has a collection of at least three works by Québec authors who have no interest in the affairs of the publishing house.

2012, chapter 2 APPROPRIATION ACT NO. 1, 2012-2013

Bill 62

Introduced by Madam Michelle Courchesne, Minister responsible for Government Administration and Chair of the Conseil du trésor

Introduced 21 March 2012

Passed in principle 21 March 2012

Passed 21 March 2012

Assented to 26 March 2012

Coming into force: 26 March 2012

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the general fund of the Consolidated Revenue Fund, for the 2012-2013 fiscal year, a sum not exceeding \$15,137,216,204.00, representing some 28.9% of the estimates for each of the portfolio programs listed in Schedule 1.

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

The Act also approves expenditure estimates for a total of \$2,199,735,550.00 and investment estimates for a total of \$986,483,925.00, representing some 26.3% of the expenditure estimates and some 25.0% of the investment estimates for the special funds listed in Schedule 2.



Chapter 2

APPROPRIATION ACT NO. 1, 2012-2013

[Assented to 26 March 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Government may draw out of the general fund of the Consolidated Revenue Fund a sum not exceeding \$15,137,216,204.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2012-2013 fiscal year. This sum is constituted as follows:

(1) a first portion of \$13,089,421,125.00, in appropriations allocated according to the programs listed in Schedule 1, representing 25.0% of the appropriations to be voted in the 2012-2013 Expenditure Budget;

(2) an additional portion of \$2,047,795,079.00, in appropriations allocated according to the programs listed in Schedule 1, representing some 3.9% of the appropriations to be voted in the 2012-2013 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. The expenditure and investment estimates for the special funds listed in Schedule 2 are approved for the 2012-2013 fiscal year. These sums are constituted as follows:

(1) a first portion of \$2,094,483,725.00, representing some 25.0% of the expenditure estimates in the 2012-2013 Special Funds Budget and an additional portion of \$105,251,825.00, representing some 1.3% of the expenditure estimates in the 2012-2013 Special Funds Budget;

(2) a first portion of \$986,483,925.00, representing some 25.0% of the investment estimates in the 2012-2013 Special Funds Budget.

5. This Act comes into force on 26 March 2012.

SCHEDULE 1

GENERAL FUND

AFFAIRES MUNICIPALES, RÉGIONS ET OCCUPATION
DU TERRITOIRE

	First portion	Additional portion
PROGRAM 1		
Greater Montréal Promotion and Development	32,121,850.00	16,513,047.00
PROGRAM 2		
Municipal Infrastructure Modernization	83,248,450.00	
PROGRAM 3		
Compensation in lieu of Taxes and Financial Assistance to Municipalities	154,345,525.00	230,640,545.00
PROGRAM 4		
General Administration	17,882,725.00	
PROGRAM 5		
Regional Development and Rurality	29,376,425.00	16,821,495.00
PROGRAM 6		
Commission municipale du Québec	645,700.00	
PROGRAM 7		
Housing	301,395,875.00	
PROGRAM 8		
Régie du logement	4,879,175.00	545,000.00
	<hr/> 623,895,725.00	<hr/> 264,520,087.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

	First portion	Additional portion
PROGRAM 1		
Bio-food Business Development, Training and Food Quality	111,292,800.00	80,000,000.00
PROGRAM 2		
Government Agencies	160,775,625.00	22,500,000.00
	<hr/> 272,068,425.00	<hr/> 102,500,000.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

	First portion	Additional portion
PROGRAM 1		
Secrétariat du Conseil du trésor	24,770,175.00	
PROGRAM 2		
Government Operations	233,317,475.00	
PROGRAM 3		
Commission de la fonction publique	1,114,125.00	
PROGRAM 4		
Retirement and Insurance Plans	1,104,450.00	
PROGRAM 5		
Contingency Fund	271,904,400.00	
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	532,210,625.00	

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	15,402,600.00	
PROGRAM 3		
Canadian Intergovernmental Affairs	3,467,675.00	
PROGRAM 4		
Aboriginal Affairs	60,429,825.00	
PROGRAM 5		
Youth	13,386,025.00	
PROGRAM 6		
Reform of Democratic Institutions and Access to Information	1,901,375.00	
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	94,774,725.00	

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	14,815,125.00	
PROGRAM 2		
Support for Culture, Communications and Government Corporations	141,644,975.00	11,383,480.00
PROGRAM 3		
Charter of the French Language	6,956,650.00	
PROGRAM 4		
Status of Women	2,625,350.00	
	<hr/> 166,042,100.00	<hr/> 11,383,480.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

	First portion	Additional portion
PROGRAM 1		
Environmental Protection and Parks Management	58,491,450.00	8,544,750.00
PROGRAM 2		
Bureau d'audiences publiques sur l'environnement	1,324,825.00	115,000.00
	<hr/> 59,816,275.00	<hr/> 8,659,750.00

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

	First portion	Additional portion
PROGRAM 1		
Financial and Technical Support for Economic Development, Research, Innovation and Exports	113,932,625.00	44,589,200.00
PROGRAM 2		
Economic Development Fund Interventions	60,777,175.00	
PROGRAM 3		
Research and Innovation Agencies	49,113,775.00	11,101,350.00
PROGRAM 4		
Promotion and Development of the Capitale-Nationale	16,449,150.00	13,233,700.00
	<hr/> 240,272,725.00	<hr/> 68,924,250.00

ÉDUCATION, LOISIR ET SPORT

	First portion	Additional portion
PROGRAM 1		
Administration and Consulting	44,141,950.00	
PROGRAM 2		
Organizations involved with Specialized Training Programs	6,505,000.00	
PROGRAM 3		
Financial Assistance for Education	175,318,825.00	
PROGRAM 4		
Preschool, Primary and Secondary Education	2,312,541,875.00	508,687,012.00
PROGRAM 5		
Higher Education	1,281,969,675.00	596,995,800.00
PROGRAM 6		
Development of Recreation and Sports	15,936,325.00	7,772,675.00
	<hr/> 3,836,413,650.00	<hr/> 1,113,455,487.00

EMPLOI ET SOLIDARITÉ SOCIALE

	First portion	Additional portion
PROGRAM 1		
Employment Assistance Measures	211,533,700.00	77,000,000.00
PROGRAM 2		
Financial Assistance Measures	673,210,750.00	112,000,000.00
PROGRAM 3		
Administration	114,013,650.00	25,000,000.00
	<hr/>	<hr/>
	998,758,100.00	214,000,000.00

FAMILLE ET AÎNÉS

	First portion	Additional portion
PROGRAM 1		
Planning, Research and Administration	16,024,575.00	
PROGRAM 2		
Assistance Measures for Families	523,199,075.00	43,539,825.00
PROGRAM 3		
Condition of Seniors	6,943,375.00	
PROGRAM 4		
Public Curator	12,992,100.00	3,000,000.00
	<hr/> 559,159,125.00	<hr/> 46,539,825.00

FINANCES

	First portion	Additional portion
PROGRAM 1		
Department Administration	188,042,300.00	
PROGRAM 2		
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	26,315,575.00	
PROGRAM 3		
Debt Service	500,000.00	
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	214,857,875.00	

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

	First portion	Additional portion
PROGRAM 1		
Immigration, Integration and Cultural Communities	77,159,525.00	
	<hr/>	
	77,159,525.00	

JUSTICE

	First portion	Additional portion
PROGRAM 1		
Judicial Activity	7,461,875.00	
PROGRAM 2		
Administration of Justice	68,332,550.00	11,525,000.00
PROGRAM 3		
Administrative Justice	2,996,550.00	
PROGRAM 4		
Justice Accessibility	35,136,625.00	
PROGRAM 5		
Agencies Reporting to the Minister	5,970,425.00	
PROGRAM 6		
Criminal and Penal Prosecutions	26,451,850.00	1,900,000.00
	<hr/> 146,349,875.00	<hr/> 13,425,000.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

	First portion	Additional portion
PROGRAM 1		
The Public Protector	3,539,475.00	
PROGRAM 2		
The Auditor General	6,526,000.00	
PROGRAM 4		
The Lobbyists Commissioner	749,700.00	
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	10,815,175.00	

RELATIONS INTERNATIONALES

	First portion	Additional portion
PROGRAM 1		
International Affairs	32,668,600.00	5,127,000.00
	<hr/>	<hr/>
	32,668,600.00	5,127,000.00

RESSOURCES NATURELLES ET FAUNE

	First portion	Additional portion
PROGRAM 1		
Management of Natural Resources	122,584,450.00	48,725,000.00
PROGRAM 2		
Protection and Development of Wildlife Resources	16,921,900.00	4,000,000.00
	<hr/> 139,506,350.00	<hr/> 52,725,000.00

SANTÉ ET SERVICES SOCIAUX

	First portion	Additional portion
PROGRAM 1		
Québec-wide Operations	135,411,175.00	
PROGRAM 2		
Regional Operations	4,392,656,900.00	
PROGRAM 3		
Office des personnes handicapées du Québec	3,255,650.00	
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	4,531,323,725.00	

SÉCURITÉ PUBLIQUE

	First portion	Additional portion
PROGRAM 1		
Security, Prevention and Internal Management	145,211,800.00	5,733,800.00
PROGRAM 2		
Sûreté du Québec	154,259,075.00	132,091,000.00
PROGRAM 3		
Agencies Reporting to the Minister	8,918,050.00	
	<hr/> 308,388,925.00	<hr/> 137,824,800.00

TOURISME

	First portion	Additional portion
PROGRAM 1		
Promotion and Development of Tourism	33,935,950.00	2,471,250.00
	<hr/> 33,935,950.00	<hr/> 2,471,250.00

TRANSPORTS

	First portion	Additional portion
PROGRAM 1		
Infrastructures and Transportation Systems	179,503,175.00	5,617,500.00
PROGRAM 2		
Administration and Corporate Services	23,278,600.00	
	<hr/> 202,781,775.00	<hr/> 5,617,500.00

TRAVAIL

	First portion	Additional portion
PROGRAM 1		
Labour	8,221,875.00	621,650.00
	<hr/> 8,221,875.00	<hr/> 621,650.00

SCHEDULE 2

SPECIAL FUNDS

AFFAIRES MUNICIPALES, RÉGIONS ET OCCUPATION
DU TERRITOIRE

	First portion	Additional portion
REGIONAL DEVELOPMENT FUND		
Expenditure budget	14,493,925.00	
TOTAL		
Expenditure budget	14,493,925.00	

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

	First portion	Additional portion
NATURAL DISASTER ASSISTANCE FUND		
Expenditure budget	3,168,750.00	
Investment budget	2,473,500.00	
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TOTALS		
Expenditure budget	3,168,750.00	
Investment budget	2,473,500.00	

CULTURE, COMMUNICATIONS ET CONDITION FÉMININE

	First portion	Additional portion
QUÉBEC CULTURAL HERITAGE FUND		
Expenditure budget	6,617,225.00	
TOTAL		
Expenditure budget	6,617,225.00	

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

	First portion	Additional portion
GREEN FUND		
Expenditure budget	124,367,975.00	
Investment budget	1,292,500.00	
	<hr/>	
TOTALS		
Expenditure budget	124,367,975.00	
Investment budget	1,292,500.00	

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

	First portion	Additional portion
ECONOMIC DEVELOPMENT FUND		
Expenditure budget	87,124,925.00	
TOTAL		
Expenditure budget	87,124,925.00	

ÉDUCATION, LOISIR ET SPORT

	First portion	Additional portion
SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND		
Expenditure budget	17,970,525.00	
UNIVERSITY EXCELLENCE AND PERFORMANCE FUND		
Expenditure budget	<u>4,310,000.00</u>	
TOTAL		
Expenditure budget	22,280,525.00	

EMPLOI ET SOLIDARITÉ SOCIALE

	First portion	Additional portion
ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION		
Expenditure budget	6,198,950.00	7,100,000.00
LABOUR MARKET DEVELOPMENT FUND		
Expenditure budget	277,712,150.00	
FONDS DE FOURNITURE DE BIENS OU DE SERVICES DU MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE		
Expenditure budget	627,075.00	
INFORMATION TECHNOLOGY FUND OF THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE		
Expenditure budget	5,106,375.00	
Investment budget	3,551,575.00	
FONDS QUÉBÉCOIS D'INITIATIVES SOCIALES		
Expenditure budget	8,217,400.00	6,800,000.00
TOTALS		
Expenditure budget	297,861,950.00	13,900,000.00
Investment budget	3,551,575.00	

FAMILLE ET AÎNÉS

**First
portion****Additional
portion**

CAREGIVER SUPPORT FUND

Expenditure budget 3,720,000.00

EARLY CHILDHOOD DEVELOPMENT
FUND

Expenditure budget 3,750,000.00

TOTAL

Expenditure budget 7,470,000.00

FINANCES

	First portion	Additional portion
FINANCING FUND		
Expenditure budget	434,975.00	17,000.00
FUND OF THE BUREAU DE DÉCISION ET DE RÉVISION		
Expenditure budget	472,600.00	
Investment budget	12,500.00	
FONDS DU CENTRE FINANCIER DE MONTRÉAL		
Expenditure budget	275,000.00	
NORTHERN PLAN FUND		
Expenditure budget	12,887,325.00	
TAX ADMINISTRATION FUND		
Expenditure budget	185,080,725.00	8,638,575.00
TOTALS		
Expenditure budget	199,150,625.00	8,655,575.00
Investment budget	12,500.00	

JUSTICE

	First portion	Additional portion
FONDS D'AIDE AUX VICTIMES D'ACTES CRIMINELS		
Expenditure budget	4,940,600.00	
Investment budget	18,750.00	
REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE		
Expenditure budget	5,176,050.00	500,000.00
Investment budget	2,602,000.00	
FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC		
Expenditure budget	8,091,525.00	
Investment budget	291,425.00	
TOTALS		
Expenditure budget	18,208,175.00	500,000.00
Investment budget	2,912,175.00	

RESSOURCES NATURELLES ET FAUNE

	First portion	Additional portion
NATURAL RESOURCES FUND		
Expenditure budget	126,518,650.00	39,725,000.00
Investment budget	3,812,500.00	
TERRITORIAL INFORMATION FUND		
Expenditure budget	26,279,150.00	
Investment budget	11,720,875.00	
TOTALS		
Expenditure budget	152,797,800.00	39,725,000.00
Investment budget	15,533,375.00	

SANTÉ ET SERVICES SOCIAUX

	First portion	Additional portion
FUND TO FINANCE HEALTH AND SOCIAL SERVICES INSTITUTIONS		
Expenditure budget	251,250,000.00	
FUND FOR THE PROMOTION OF A HEALTHY LIFESTYLE		
Expenditure budget	<u>5,000,000.00</u>	
TOTAL		
Expenditure budget	256,250,000.00	

SÉCURITÉ PUBLIQUE

	First portion	Additional portion
POLICE SERVICES FUND		
Expenditure budget	133,436,525.00	
Investment budget	5,504,900.00	
	<hr/>	
TOTALS		
Expenditure budget	133,436,525.00	
Investment budget	5,504,900.00	

TOURISME

	First portion	Additional portion
TOURISM PARTNERSHIP FUND		
Expenditure budget	34,613,825.00	2,471,250.00
Investment budget	275,000.00	
	<hr/>	<hr/>
TOTALS		
Expenditure budget	34,613,825.00	2,471,250.00
Investment budget	275,000.00	

TRANSPORTS

	First portion	Additional portion
ROLLING STOCK MANAGEMENT FUND		
Expenditure budget	27,277,350.00	
Investment budget	9,420,075.00	
HIGHWAY SAFETY FUND		
Expenditure budget	2,037,225.00	
LAND TRANSPORTATION NETWORK FUND		
Expenditure budget	687,333,800.00	40,000,000.00
Investment budget	944,754,325.00	
TOTALS		
Expenditure budget	716,648,375.00	40,000,000.00
Investment budget	954,174,400.00	

TRAVAIL

	First portion	Additional portion
FUND OF THE COMMISSION DES LÉSIONS PROFESSIONNELLES		
Expenditure budget	15,535,250.00	
Investment budget	579,000.00	
FUND OF THE COMMISSION DES RELATIONS DU TRAVAIL		
Expenditure budget	4,457,875.00	
Investment budget	175,000.00	
	<hr/>	
TOTALS		
Expenditure budget	19,993,125.00	
Investment budget	754,000.00	

2012, chapter 3 AN ACT TO ESTABLISH THE ACCESS TO JUSTICE FUND

Bill 29

Introduced by Mr. Jean-Marc Fournier, Minister of Justice

Introduced 29 November 2011

Passed in principle 29 February 2012

Passed 5 April 2012

Assented to 5 April 2012

Coming into force: 5 April 2012, except paragraph 2 of section 32.0.3, enacted by section 1, and section 4, which come into force at a later date determined by the Government

– 2012-11-05: ss. 1 (s. 32.0.3 (par. 2) of the Act respecting the Ministère de la Justice (R.S.Q., chapter M-19)), 4
O.C. 984-2012
G.O., 2012, Part 2, p. 3139

Legislation amended:

Code of Penal Procedure (R.S.Q., chapter C-25.1)

Act respecting the Ministère de la Justice (R.S.Q., chapter M-19)

Explanatory notes

This Act proposes the creation of the Access to Justice Fund within the Ministère de la Justice, to be dedicated to financing projects or activities aimed at enhancing the public's knowledge and understanding of Québec law and Québec's legal system and helping the public to better navigate the system.

Provision is made for the sums to be credited to and debited from the Fund.

The Code of Penal Procedure is amended to raise the contribution payable by offenders under the statutes and regulations of Québec from \$10 to \$14, with the increase to be credited to the Fund.



Chapter 3

AN ACT TO ESTABLISH THE ACCESS TO JUSTICE FUND

[Assented to 5 April 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE MINISTÈRE DE LA JUSTICE

1. The Act respecting the Ministère de la Justice (R.S.Q., chapter M-19) is amended by inserting the following division after Division III:

“DIVISION III.0.1

“ACCESS TO JUSTICE FUND

“**32.0.1.** The Access to Justice Fund is hereby established within the department.

The purpose of this special fund is to support actions that enhance the public’s knowledge and understanding of Québec law and Québec’s legal system and help the public to better navigate the system.

“**32.0.2.** The Fund is dedicated to financing projects or activities geared to the public that focus on access to justice. Organized by the department or another party, the projects or activities must aim to further any of the following objectives:

(1) knowledge and understanding of the law, particularly legislation applicable in Québec;

(2) knowledge of Québec’s network of courts of justice and administrative tribunals, and a better understanding of how it works and of legal and administrative proceedings;

(3) the use of various means of preventing or resolving disputes and of more easily obtaining or enforcing judicial or administrative decisions;

(4) the drafting and dissemination of legal information in simple and clear language or language adapted to a specific clientele;

(5) the creation, distribution and use of legal instruments or referral services;

(6) access to legal services, including services provided free of charge or at a moderate cost by community organizations;

- (7) the optimal use of legal services;
- (8) research on access to the law or the justice system and on the public's expectations in that regard; and
- (9) the improvement, in any way, of the Québec model of access to justice.

“32.0.3. The following are credited to the Fund:

- (1) the sums transferred to it by the Minister of Justice out of the appropriations granted for that purpose by Parliament;
- (2) the sums collected under article 8.1 of the Code of Penal Procedure (chapter C-25.1), in the proportion determined in that article;
- (3) the sums transferred to it by the Minister of Justice out of the sums credited to the general fund up to the amount of the sums paid by the Government of Canada under cost-sharing agreements related to projects or activities financed by the Fund;
- (4) the sums transferred to it by the Minister of Finance under section 53 or 54 of the Financial Administration Act (chapter A-6.001);
- (5) the gifts, legacies and other contributions paid into it to further the purpose of the Fund; and
- (6) the revenues generated by the sums credited to the Fund.

“32.0.4. The following are debited from the Fund:

- (1) financial assistance granted by the Minister under section 32.0.5; and
- (2) any other expenditure and any costs arising from a financial commitment relating to an investment, required to achieve the purpose of the Fund.

“32.0.5. The Minister may grant financial assistance to any person or body to facilitate the carrying out of projects or activities described in section 32.0.2.

The Minister shall determine, by regulation, the conditions for receiving such assistance, and the categories of persons or bodies to which some or all of those conditions do not apply.

“32.0.6. The Minister shall establish an advisory committee to advise the Minister on the choice of projects or activities submitted under section 32.0.5 and on the priorities and policy directions the Minister should keep in mind when granting financial assistance for carrying out projects or activities.

The committee may, on its own initiative or at the request of the Minister, give an opinion on all questions concerning the Fund.

The committee is composed of five members: one designated by the Barreau du Québec, one designated by the Chambre des notaires du Québec and three designated by the Minister, including one from the university sector, one from the community sector and one to represent the public. The members are appointed for a two-year, renewable term. The Minister shall appoint a committee secretary from among the public servants in the Minister's department.

The Minister shall make public the priorities and policy directions considered when granting financial assistance for carrying out projects or activities, and shall table them before the National Assembly.

“32.0.7. The Minister shall table before the National Assembly, for each fiscal year, a detailed report on the activities of the Fund.”

2. The heading of Division III.1 of the Act is replaced by the following heading:

“REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE”.

3. Section 32.1 of the Act is amended by inserting “within the department” after “established”.

CODE OF PENAL PROCEDURE

4. Article 8.1 of the Code of Penal Procedure (R.S.Q., chapter C-25.1) is amended

(1) by replacing “\$10” in the first paragraph by “\$14”;

(2) by replacing “shall be used to provide assistance to victims of crime to the extent determined by the Government” in the last paragraph by “shall, in a proportion of 10/14, be used to provide assistance to victims of crime and, in a proportion of 4/14, be credited to the Access to Justice Fund established under the Act respecting the Ministère de la Justice”.

TRANSITIONAL AND FINAL PROVISIONS

5. The expenditure and investment estimates for the Access to Justice Fund set out in the schedule are approved for the 2012-2013 fiscal year.

6. Out of the sums credited to the general fund, the Minister of Justice may transfer to the Access to Justice Fund the remaining appropriations allocated by Parliament for element 3, “Other Measures for Justice Accessibility” of Program 4, “Justice Accessibility” of the “Justice” portfolio in the Expenditure Budget for the 2012-2013 fiscal year.

7. This Act comes into force on 5 April 2012, except paragraph 2 of section 32.0.3, enacted by section 1, and section 4, which come into force at a later date determined by the Government.

SCHEDULE I
(section 5)

Expenditure and investment estimates for the Access to Justice Fund for the fiscal year 2012-2013

	Expenditures	Investments
ACCESS TO JUSTICE FUND	<u>6,925.4</u>	<u>—</u>
ACCESS TO JUSTICE FUND (thousands of dollars)		
	2012-2013 Result estimates	
REVENUES		
Revenues - Part Financed by Departmental Portfolio		2,928.4
Other Revenues		4,110.0
Total Revenues		7,038.4
Expenditures		6,925.4
Surplus (Deficit) of the Fiscal Year		113.0
Beginning Cumulative Surplus (Deficit)		—
Ending Cumulative Surplus (Deficit)		113.0
Investments		—
Financing Fund Loan Balance		(2,287.0)
Balance of Advances from/to the General Fund		<u>—</u>
Total Amount Borrowed or Advanced		(2,287.0)

2012, chapter 4

AN ACT TO AMEND THE COURTS OF JUSTICE ACT AND OTHER LEGISLATIVE PROVISIONS

Bill 43

Introduced by Mr. Jean-Marc Fournier, Minister of Justice

Introduced 23 November 2011

Passed in principle 30 November 2011

Passed 5 April 2012

Assented to 5 April 2012

Coming into force: 5 April 2012

Legislation amended:

Act respecting municipal courts (R.S.Q., chapter C-72.01)

Courts of Justice Act (R.S.Q., chapter T-16)

Explanatory notes

This Act amends the Courts of Justice Act. The Superior Court will from now on be composed of 152 judges, including 96 judges appointed for the district of Montréal. There will henceforth be 290 judges appointed to the Court of Québec, and the maximum number of associate coordinating judges within that court is increased to 12.

The Government may, at the request of the chief judge of the Court of Québec, authorize a retired presiding justice of the peace to exercise judicial functions.

The chief judge of the Court of Québec may, with the approval of the Government, designate from among the presiding justices of the peace a justice responsible for presiding justices of the peace to assist the chief judge in coordinating and allocating work to the presiding justices of the peace. The Government determines the additional remuneration attached to that office.

Provisions relating to study leaves and salary protection are introduced, in respect of the president of the Human Rights Tribunal and the chair of the Professions Tribunal, that are similar to those applicable to judges who have held the office of associate chief judge for at least seven years.

(Cont'd on next page)

Éditeur officiel

Québec    

Explanatory notes (Cont'd)

The personnel members designated by the clerk of a court of justice are given authorization to administer the same oath as a commissioner for oaths.

Lastly, the Act respecting municipal courts is amended to provide for the designation of a judge responsible for professional development activities intended for municipal court judges and for the determination by the Government of the additional remuneration attached to that office.



Chapter 4

AN ACT TO AMEND THE COURTS OF JUSTICE ACT AND OTHER LEGISLATIVE PROVISIONS

[Assented to 5 April 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

COURTS OF JUSTICE ACT

1. Section 21 of the Courts of Justice Act (R.S.Q., chapter T-16) is amended by replacing “145” in the first paragraph by “152”.

2. Section 32 of the Act is amended by replacing “89” in subparagraph 1 of the first paragraph by “96”.

3. Section 85 of the Act is amended by replacing “of not more than 270” by “of 290”.

4. Section 92 of the Act is amended by adding the following paragraph after the second paragraph:

“The second paragraph also applies to the president of the Human Rights Tribunal and to the chair of the Professions Tribunal. In their case, the leave of absence is six months and may be taken at the expiry of a term of office that is not renewed.”

5. Section 105.2 of the Act is amended by replacing “eight” in the first paragraph by “12”.

6. Section 116 of the Act is amended by replacing the first paragraph by the following paragraph:

“116. A judge who has held the office of chief judge, senior associate chief judge, associate chief judge, president of the Human Rights Tribunal or chair of the Professions Tribunal for at least seven years is entitled to receive, until his salary as a judge is equal to the amount of salary and additional remuneration he was receiving when he ceased to hold such office, the difference between the latter amount and his salary.”

7. The Act is amended by inserting the following section after section 165:

“165.1. At the request of the chief judge of the Court of Québec, the Government may, where it considers it serves the interests of justice, authorize, for the time it determines, a retired presiding justice of the peace to exercise the judicial functions that the chief judge assigns to him.”

8. The Act is amended by inserting the following sections after section 169:

“169.1. To assist him in coordinating and allocating work to the presiding justices of the peace, the chief judge may, with the approval of the Government, designate a justice responsible for presiding justices of the peace from among their number.

The term of office of the justice so designated is not more than three years and may be renewed.

“169.2. The justice responsible for presiding justices of the peace shall remain in office notwithstanding the expiry of his term of office until he is replaced or designated for another term.

If the justice responsible for presiding justices of the peace is absent or unable to act, the chief judge may designate another presiding justice of the peace to perform his duties until he resumes his duties or is replaced.”

9. Section 175 of the Act is amended

(1) by inserting “, and the additional remuneration attached to the office of justice responsible for presiding justices of the peace” at the end of the first sentence of the first paragraph;

(2) by adding the following sentence at the end of the second paragraph: “The conditions for reimbursement and the extent to which expenses are reimbursed may vary as concerns the justice responsible for presiding justices of the peace.”

10. The Act is amended by inserting the following sections after section 178:

“178.1. The justice designated to replace the justice responsible for presiding justices of the peace while he is absent or unable to act is entitled, for the period during which he holds that office, to the additional remuneration attached to it.

“178.2. A retired presiding justice of the peace authorized by the Government to exercise judicial functions assigned by the chief judge is entitled to receive for each working day the annual salary of a presiding justice of the peace, determined under section 175, divided by the number of working days in a year.”

11. Section 179 of the Act is amended by replacing “section 175” by “sections 175, 178.1 and 178.2”.

12. Section 219 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) the clerk and the deputy clerk of a court of justice, in the territory of the judicial district for which they are appointed, and any other personnel member designated by the clerk under section 140 or under the third paragraph of article 44 of the Code of Civil Procedure (chapter C-25);”.

ACT RESPECTING MUNICIPAL COURTS

13. The Act respecting municipal courts (R.S.Q., chapter C-72.01) is amended by inserting the following sections after section 25.5:

“25.6. The chief judge shall, with the approval of the Government, designate from among the municipal court judges, a judge responsible for professional development activities intended for municipal court judges for a term of office of not more than three years. The term of office may be renewed.

The duties of the judge responsible for professional development activities are determined by the chief judge.

“25.7. The judge responsible for professional development activities shall remain in office notwithstanding the expiry of his term of office until he is replaced or designated for another term.

If the judge responsible for professional development activities is absent or unable to act, the chief judge may designate another municipal court judge to perform his duties until he resumes his duties or is replaced.”

14. Section 49 of the Act is amended by replacing the third paragraph by the following paragraph:

“The Government shall fix, in the same manner, the additional remuneration attached to the office of president judge, of associate president judge, of judge responsible for a municipal court and of judge responsible for professional development activities intended for municipal court judges.”

15. Section 86.0.1 of the Act is amended by replacing “the costs of reimbursing the judge responsible for professional development activities intended for municipal court judges for” by “the additional remuneration of the judge responsible for professional development activities intended for municipal court judges and the cost of reimbursing the”.

TRANSITIONAL AND FINAL PROVISIONS

16. The Government determines, by order, the additional remuneration attached to the office of justice responsible for presiding justices of the peace and the conditions under which and the extent to which the justice is reimbursed for expenses in the performance of duties.

The order remains applicable until the coming into force of the first order made under section 175 of the Courts of Justice Act (R.S.Q., chapter T-16), amended by section 9.

17. The sums required for the purposes of section 16 are taken out of the Consolidated Revenue Fund.

18. Sections 4, 6, 14 and 15 have effect from 1 July 2010.

19. This Act comes into force on 5 April 2012.

2012, chapter 5 AN ACT TO ENSURE THE OCCUPANCY AND VITALITY OF TERRITORIES

Bill 34

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

Introduced 10 November 2011

Passed in principle 21 February 2012

Passed 5 April 2012

Assented to 3 May 2012

Coming into force: 3 May 2012

Legislation amended:

Executive Power Act (R.S.Q., chapter E-18)

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

Order in Council amended:

Order in Council 107-2000 (2000, G.O. 2, 1480, French only), respecting the recognition of regional
administrative conferences

Explanatory notes

The purpose of this Act is to contribute to the occupancy and vitality of territories throughout Québec by adapting the management framework within the Administration and by inviting elected municipal officers to promote the occupancy and vitality of territories in the performance of their duties.

The Act provides that the contribution of the Administration to the occupancy and vitality of territories is to be based on a strategy which specifies the objectives and states the principles that are to guide the actions of the Administration.

The Act also proposes measures aimed at strengthening the efficiency and coherence of government actions relating to the occupancy and vitality of territories as well as to ensure the accountability of the Administration in this area by means of planning, monitoring and reporting procedures, including, in particular, the adoption of indicators and the publication of assessments and reports on the implementation of the strategy.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act specifies the functions of the Minister of Municipal Affairs, Regions and Land Occupancy with respect to the occupancy and vitality of territories.

Lastly, the Act proposes the establishment of coordination mechanisms specifically for the occupancy and vitality of territories, including the Table Québec-Montréal métropolitain pour l'aménagement et le développement, the Table Québec-Québec métropolitain pour l'aménagement et le développement, the Table gouvernementale aux affaires territoriales and regional administrative conferences.



Chapter 5

AN ACT TO ENSURE THE OCCUPANCY AND VITALITY OF TERRITORIES

[Assented to 3 May 2012]

AS Québec is composed of territories that have their own particular challenges and potentials;

AS the occupancy and vitality of these territories, which is the result of the efforts of aboriginal peoples, the first European settlers and newcomers from neighbouring territories and elsewhere, as well as their descendents, must continue in a sustainable manner;

AS it is expedient to make the occupancy and vitality of territories a national priority and a full-fledged societal project;

AS this new objective for territories calls for a fresh approach in order to provide coherent support for the dynamism and aspirations of communities and is underpinned by the pride and the sense of identity and belonging that communities have toward their territories;

AS it is important for the Administration to better adapt its plans and actions to the realities of the territories and communities in them;

AS elected municipal officers are key players in matters relating to the occupancy and vitality of territories;

AS the occupancy and vitality of territories concerns the population and all socio-economic actors of a community;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE AND SCOPE

1. The purpose of this Act is to contribute to the occupancy and vitality of territories throughout Québec by adapting the management framework within the Administration and by inviting elected municipal officers to promote the occupancy and vitality of territories in the performance of their duties.

2. The measures introduced by this Act are intended, more specifically, to strengthen the efficiency and coherence of government actions benefiting communities in matters relating to the occupancy and vitality of territories and

to ensure the accountability of the Administration in such matters by means of monitoring and reporting procedures.

3. Within the scope of the proposed measures, “the occupancy and vitality of territories” means the development of the potential of each territory, in keeping with the principles of sustainable development, resulting from the commitment and actions of citizens, elected officers and socio-economic actors.

4. In this Act, unless the context indicates otherwise, “the Administration” means

(1) the secretariat of the Conseil du trésor and government departments, with the exception of the Ministère des Finances, the Ministère des Relations internationales and the Ministère du Travail;

(2) the Agence métropolitaine de transport, the Centre de services partagés du Québec, Hydro-Québec, Investissement Québec, the Société des établissements de plein air du Québec, the Société d’habitation du Québec and the Société des Traversiers du Québec; and

(3) any other government agency or enterprise designated by the Government and to which the Auditor General Act (R.S.Q., chapter V-5.01) applies.

CHAPTER II

STRATEGY TO ENSURE THE OCCUPANCY AND VITALITY OF TERRITORIES, IMPLEMENTATION AND REPORTING

DIVISION I

STRATEGY

5. The Administration’s contribution to the occupancy and vitality of territories is to be based on a strategy to ensure the occupancy and vitality of territories adopted by the Government and any revision of that strategy.

Any revision of the strategy must specify the objectives set for the Administration, including objectives regarding decentralization, delegation and regionalization of jurisdictions, powers, functions, responsibilities and resources agreed on. It must also state the principles which, in addition to sustainable development principles including subsidiarity, must guide the actions of the Administration.

The following must be included among these principles:

(1) “*Respect for the specificities of aboriginal nations and their contribution to the Québec culture*”: aboriginal nations constitute distinct nations, having their own specific cultures, languages, customs and traditions, as well as

recognized or claimed rights. Because of its inclusive nature, the occupancy and vitality of territories also concerns aboriginal peoples;

(2) “*Commitment of elected officers*”: the occupancy and vitality of territories is to be supported by elected members of the National Assembly, the council of a municipality, a band council, the council of a northern village, the Cree Regional Authority or the council of a school board;

(3) “*Concerted approach*”: a concerted approach by the elected officers and socio-economic actors of a community, supported by the aspirations and mobilization of citizens, constitutes an important contribution to the occupancy and vitality of territories;

(4) “*Territorial complementarity*”: the elected officers and socio-economic actors of neighbouring communities or communities sharing common interests are invited to form associations and join forces to collaborate, plan and act in a manner that is complementary and beneficial to those communities;

(5) “*Adaptable government action*”: government action is to be adapted to take into account the diversity and specificity of different territories, and to strive for equity between territories and communities; and

(6) “*Coherence and efficiency of planning and interventions in the territories*”: the best possible coherence is to be sought in the planning required of the municipalities, the regional conferences of elected officers and the metropolitan communities to ensure the optimal efficiency of decisions and interventions.

6. The Government is required, after consultation, to revise the strategy to ensure the occupancy and vitality of territories every five years. However, it may defer a revision for a period not exceeding two years.

In the intervals between revisions, the Government may also, after consultation, make any amendment to the strategy that allows the occupancy and vitality of territories to be better promoted.

Any revision of the strategy takes effect on the date it is adopted by the Government.

7. Any revision of the strategy is to be published and made accessible in the manner and under the conditions the Government considers appropriate. It must be tabled before the National Assembly by the Minister of Municipal Affairs, Regions and Land Occupancy.

8. Not later than one year after the end of the year in which any revision of the strategy is adopted, the Minister of Municipal Affairs, Regions and Land Occupancy must submit, after consultation, a list of the occupancy and vitality indicators that the Minister recommends for adoption by the Government. Once adopted, the indicators are made public by the Minister.

DIVISION II**IMPLEMENTATION OF STRATEGY AND REPORTING**

9. Each department, agency or enterprise included within the Administration must, as part of its multi-year planning, present and make public its contribution to attaining the objectives of the strategy within its jurisdiction, in keeping with the principles stated in the strategy.

10. The Government may specify the conditions and procedures for the performance of the obligation set out in section 9. It may, in particular, issue directives concerning the form and content of the planning operation as well as the frequency of, or interval between, the required updates.

11. Each minister responsible for an administrative region of Québec

(1) assists the Minister of Municipal Affairs, Regions and Land Occupancy in promoting the occupancy and vitality of territories in the administrative region for which the minister is responsible by fostering a concerted approach and cohesive action by all stakeholders in order to encourage interventions in this area;

(2) participates in the proceedings of the Table Québec-Montréal métropolitain pour l'aménagement et le développement or the Table Québec-Québec métropolitain pour l'aménagement et le développement if the region the minister is responsible for is situated, in whole or in part, within the territory of the Communauté métropolitaine de Montréal or of the Communauté métropolitaine de Québec; and

(3) cooperates with the Minister of Municipal Affairs, Regions and Land Occupancy by communicating to the Minister any useful information concerning the occupancy and vitality of territories in the region the minister is responsible for.

12. The chair of each regional administrative conference lends support to the minister responsible for the region for which the conference is established.

13. Within the jurisdiction of any municipal body on whose council they sit, elected municipal officers

(1) exercise their functions, guided by the principles set out in this Act and in the strategy to ensure the occupancy and vitality of territories, more specifically those relating to a concerted approach and territorial complementarity; and

(2) work to achieve the objectives of the strategy.

For the purposes of this section, “municipal body” means a municipal body within the meaning of section 5 of the Act respecting Access to documents

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

14. Each department, agency and enterprise that is subject to section 9 must state in its annual management report the results obtained in relation to the planning referred to in that section and to the indicators adopted by the Government.

15. Each year, the Minister of Municipal Affairs, Regions and Land Occupancy presents to the Government an assessment of the strategy's implementation within the Administration, and each time the strategy is revised, an implementation report based on the indicators and any other means set out in the strategy. The assessment and the report are made public by the Minister and tabled before the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days of resumption.

CHAPTER III

ROLE AND FUNCTIONS OF THE MINISTER

16. To ensure the carrying out of this Act, the functions of the Minister of Municipal Affairs, Regions and Land Occupancy consist more specifically in

(1) promoting the occupancy and vitality of territories within the Administration and among the general public, and fostering a concerted approach and cohesive action to encourage interventions in this area;

(2) coordinating efforts by the Administration to develop indicators and revise the components of the strategy, and recommending the adoption of the resulting revision and indicators by the Government;

(3) coordinating efforts to prepare the annual assessment of the strategy's implementation within the Administration and the implementation report each time the strategy is revised;

(4) enhancing knowledge in the area of the occupancy and vitality of territories and analyzing experiences elsewhere, in particular with respect to the policy directions set out in the strategies and action plans and their implementation, as well as the development of indicators or other methods to measure any progress made in relation to the occupancy and vitality of territories; and

(5) advising and providing expertise and assistance to the Government and third persons as regards the occupancy and vitality of territories to help achieve the objectives of the strategy.

CHAPTER IV**AMENDING PROVISIONS**

17. Section 4 of the Executive Power Act (R.S.Q., chapter E-18) is amended by adding the following subparagraph after subparagraph 37 of the first paragraph:

“(38) the ministers responsible for administrative regions.”

18. The Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (R.S.Q., chapter M-22.1) is amended by inserting the following divisions after section 21.4:

“DIVISION IV.2.1**“TABLE QUÉBEC-MONTRÉAL MÉTROPOLITAIN POUR
L’AMÉNAGEMENT ET LE DÉVELOPPEMENT**

“21.4.1. The mandate of the Table Québec-Montréal métropolitain pour l’aménagement et le développement is to foster a concerted approach with a view to ensuring the efficiency of government action toward the sustainable development of the metropolitan region of Montréal.

“21.4.2. The Table Québec-Montréal métropolitain pour l’aménagement et le développement is composed of the Minister, who is the chair, the ministers responsible for the administrative regions situated in whole or in part in the metropolitan region of Montréal, the mayor of Ville de Montréal, the mayor of Ville de Laval, the mayor of Ville de Longueuil and the two mayors designated to sit on the executive committee of the Communauté métropolitaine de Montréal under subparagraphs 5 and 6 of the second paragraph of section 34 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01).

The Minister invites any other minister as well as any officer of a government agency or enterprise to which the Auditor General Act (chapter V-5.01) applies to participate in the proceedings of the Table when the matters dealt with concern them directly.

“DIVISION IV.2.2**“TABLE QUÉBEC-QUÉBEC MÉTROPOLITAIN POUR
L’AMÉNAGEMENT ET LE DÉVELOPPEMENT**

“21.4.3. The mandate of the Table Québec-Québec métropolitain pour l’aménagement et le développement is to foster a concerted approach with a view to ensuring the efficiency of government action toward the sustainable development of the metropolitan region of Québec.

“21.4.4. The Table Québec-Québec métropolitain pour l’aménagement et le développement is composed of the Minister, who is the chair, the ministers responsible for the administrative regions of the Capitale-Nationale and Chaudière-Appalaches, the chair of the Communauté métropolitaine de Québec, the mayor of Ville de Lévis and the wardens of the regional county municipalities of La Jacques-Cartier, La Côte-de-Beaupré and L’Île-d’Orléans.

The Minister invites any other minister as well as any officer of a government agency or enterprise to which the Auditor General Act (chapter V-5.01) applies to participate in the proceedings of the Table when the matters dealt with concern them directly.

“DIVISION IV.2.3

“TABLE GOUVERNEMENTALE AUX AFFAIRES TERRITORIALES

“21.4.5. The mandate of the Table gouvernementale aux affaires territoriales is to foster a concerted approach and coherence of action between the government departments and agencies or enterprises to which the Auditor General Act (chapter V-5.01) applies, particularly in matters relating to the occupancy and vitality of territories.

“21.4.6. The Table gouvernementale aux affaires territoriales is chaired by the assistant deputy minister or associate deputy minister responsible for the occupancy and vitality of territories at the department. It is composed of the following persons:

- (1) the assistant deputy minister or associate deputy minister responsible for Greater Montréal at the department;
- (2) an assistant deputy minister or associate deputy minister of each department that is subject to the Act to ensure the occupancy and vitality of territories (2012, chapter 5); and
- (3) an officer of each government agency or enterprise that is subject to that Act.

The chair of the Table may solicit the participation, on an ad hoc or permanent basis, of chairs of the regional administrative conferences, deputy ministers, assistant deputy ministers or associate deputy ministers of other government departments or officers of other agencies whose actions could have an impact on the occupancy and vitality of territories.

“DIVISION IV.2.4

“REGIONAL ADMINISTRATIVE CONFERENCES

“21.4.7. A “regional administrative conference” is established for each administrative region of Québec.

“21.4.8. The mandate of each regional administrative conference is to foster a concerted approach and coherence of action at the regional level between the government departments and agencies or enterprises to which the Auditor General Act (chapter V-5.01) applies, particularly in matters relating to the occupancy and vitality of territories.

“21.4.9. Each regional administrative conference is chaired by the regional director of the department responsible for the region. However, the Montréal and Laval conferences are chaired by the assistant deputy minister or associate deputy minister responsible for Greater Montréal at the department, or a designated representative, and the conference for the Capitale-Nationale region is chaired by the assistant deputy minister or associate deputy minister responsible for the Bureau de la Capitale-Nationale or a designated representative.

“21.4.10. Each regional administrative conference is composed of a person who is responsible for the region, or a designated representative, from each government department and agency or enterprise that is subject to the Act to ensure the occupancy and vitality of territories (2012, chapter 5).

The chair of each regional administrative conference invites the director general of any regional conference of elected officers to participate in conference meetings when the matters dealt with concern the regional conference directly. The representatives of any other body whose actions have an effect on the occupancy and vitality of territories in the region may also be invited to participate in these meetings.

“21.4.11. The Government specifies the responsibilities and the mode of operation of the regional administrative conferences.”

19. Order in Council 107-2000 (2000, G.O. 2, 1480, French only), respecting the recognition of regional administrative conferences, is repealed.

CHAPTER V

TRANSITIONAL AND FINAL PROVISIONS

20. A regional administrative conference recognized under Order in Council 107-2000 (2000, G.O. 2, 1480, French only), respecting the recognition of regional administrative conferences, is deemed to be established under section 21.4.7 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (R.S.Q., chapter M-22.1), enacted by section 18.

21. Despite section 19 and until the Government specifies the responsibilities of regional administrative conferences in accordance with section 21.4.11 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire enacted by section 18, the responsibilities determined

in Order in Council 107-2000 (2000, G.O. 2, 1480, French only) continue to apply to regional administrative conferences.

22. Each government department, agency and enterprise that is subject to section 9 has until 31 March 2013 to comply for the first time.

23. The Minister of Municipal Affairs, Regions and Land Occupancy is responsible for the administration of this Act.

24. No later than 3 January 2013, the Minister must submit a list of the occupancy and vitality indicators that the Minister recommends for adoption by the Government. Once adopted, the indicators are made public by the Minister.

25. No later than 31 March 2018, and thereafter every 10 years, the Minister must report to the Government on the carrying out of this Act.

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

26. This Act comes into force on 3 May 2012.

2012, chapter 6

AN ACT TO AMEND THE ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL AND OTHER LEGISLATIVE PROVISIONS

Bill 58

Introduced by Madam Michelle Courchesne, Minister responsible for Government
Administration and Chair of the Conseil du trésor

Introduced 22 February 2012

Passed in principle 29 March 2012

Passed 2 May 2012

Assented to 3 May 2012

**Coming into force: 3 May 2012 except sections 1 to 6, 9 to 15, 17, 18, 21, 26 and 27, which
come into force on 1 January 2013**

Legislation amended:

Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)

Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)

Explanatory notes

This Act amends the Act respecting the Pension Plan of Management Personnel to provide that new employees who begin their qualification period after 31 December 2012 must complete an additional 60-month membership period after qualifying for membership to benefit from the pension eligibility criteria and the provisions respecting the computation of the pension set out in the plan. Qualified employees who do not complete the additional membership period will be governed, with respect to those criteria and those provisions, by provisions similar to those set out in the Act respecting the Government and Public Employees Retirement Plan.

The Act respecting the Pension Plan of Management Personnel is also amended to provide adequate funding for the plan through the payment of certain amounts into the employees' contribution fund. Amendments to the Act also enable employees to retire without actuarial reduction if they are at least 55 years of age and if their age and their years of service total 90 or more. As amended, the Act withdraws the 35 years of service criterion for a pension without an actuarial reduction, increases the actuarial reduction that applies to the pension of an employee who anticipates the payment of his or her benefits, standardizes the provisions on a return to work and makes it possible for an employee to continue to be a member of the Pension Plan of Management Personnel until 31 December of the year during which he or she reaches the age of 71.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act respecting the Pension Plan of Management Personnel and the Act respecting the Government and Public Employees Retirement Plan are also amended to allow employees to redeem certain periods of absence from work without pay for parental or family reasons at a more advantageous cost than that currently provided for in the plans.

Lastly, various technical, consequential and transitional amendments are introduced.



Chapter 6

AN ACT TO AMEND THE ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL AND OTHER LEGISLATIVE PROVISIONS

[Assented to 3 May 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

1. Section 3 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1) is amended by replacing “69” in subparagraph 2 of the first paragraph by “71”.

2. Section 5 of the Act is amended by replacing “69” by “71”.

3. Section 10 of the Act is amended by adding the following paragraph at the end:

“Furthermore, the employee whose qualification period began after 31 December 2012 must complete an additional 60-month period of membership in the plan for the employee’s pension to be established in accordance with the first paragraph of section 49. Periods of absence without pay of more than 30 consecutive days are not taken into account for that additional period.”

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

“13. An employee who dies before qualifying for membership in this plan or, if applicable, before completing the additional 60-month period of membership in this plan and who, at the time of death, was holding employment referred to in the first paragraph of section 7 is deemed to have qualified and, if applicable, to have completed the additional period, as the case may be, on the date of his or her death.

An employee referred to in the second paragraph of section 80 who applies for the amount referred to in the first paragraph of that section before qualifying for membership in this plan or, if applicable, before completing the additional 60-month period of membership in this plan and who, at the time the Commission receives the employee’s application, is holding employment referred to in the first paragraph of section 7 is deemed to have qualified or to have completed the additional period, as the case may be, on the date of receipt of the application.”

5. Section 18 of the Act is amended by replacing “qualification under this plan” by “qualification under this plan or of the additional 60-month period of membership in this plan”.

6. Section 18.1 of the Act is amended by inserting “under the plan and, if applicable, to have completed the additional 60-month period of membership in the plan” after “to be qualified”.

7. Section 39.1 of the Act is amended by inserting “or a period of absence without pay, referred to in sections 79.8 to 79.12 of the Act respecting labour standards (chapter N-1.1), taken, or that would have been taken had it not been for the employee’s conditions of employment, under those sections and in progress on 1 January 2012 or beginning after that date” after “adoption leave”.

8. Section 44 of the Act is amended by adding the following sentence at the end of the first paragraph: “If applicable, they must also pay to the Commission, at the same time as they pay the compensatory amount established under section 177.1, a contributory amount equal to that compensatory amount.”

9. Section 49 of the Act is amended

- (1) by striking out subparagraph 2 of the first paragraph;
- (2) by replacing “88” in subparagraph 3 of the first paragraph by “90”;
- (3) by inserting the following paragraph after the first paragraph:

“Despite the first paragraph, the employee referred to in the fourth paragraph of section 10 who has not completed the additional 60-month period of membership in this plan is entitled to a pension when he or she ceases to be a member of the plan if the employee

- (1) has attained 60 years of age;
- (2) has at least 35 years of service; or
- (3) has attained 55 years of age, subject to section 56.”

10. Section 50.3 of the Act is amended by replacing “to 3 or, if the aggregate is less than 3, selecting all the salaries” at the end of paragraph 1 by “, in the case where the employee is entitled to a pension under the first paragraph of section 49, to 3 or, if the aggregate is less than 3, selecting all the salaries, or, in the case where the employee is entitled to a pension under the second paragraph of that section, to 5 or, if the aggregate is less than 5, selecting all the salaries;”.

11. Section 56 of the Act is amended by replacing the first paragraph by the following paragraph:

“56. Where an employee is entitled to a pension under subparagraph 4 of the first paragraph of section 49 or under subparagraph 3 of the second paragraph of that section, the employee’s pension is reduced for its duration by 1/3 of 1% per month, computed for each month comprised between the date on which the pension is granted and the nearest date on which the pension would have otherwise been granted to the employee without actuarial reduction, at the time the employee ceased to be a member of the plan, under the first or the second of those paragraphs, as the case may be.”

12. Section 57 of the Act is amended by replacing “69” in the last paragraph by “71”.

13. Section 59 of the Act is amended by replacing “69” in the second paragraph by “71”.

14. Section 89 of the Act is amended by replacing “69” in the last paragraph by “71”.

15. Section 103 of the Act is amended by replacing “69” by “71”.

16. Section 118 of the Act is amended by replacing the second sentence of the third paragraph by the following sentence: “However, in the case of a period of absence without pay relating to a maternity, paternity or adoption leave in progress on 1 January 1991 or beginning after that date, or a period of absence without pay referred to in sections 79.8 to 79.12 of the Act respecting labour standards (chapter N-1.1), taken, or that would have been taken had it not been for the employee’s conditions of employment, under those sections and in progress on 1 January 2012 or beginning after that date, the amount required of the employee is determined in accordance with section 39.1.”

17. Section 154 of the Act is amended by striking out the third paragraph.

18. Section 155 of the Act is amended by adding the following sentence at the end: “The pension of a pensioner is recomputed by using the same provisions as those used to establish and compute his or her original pension.”

19. The Act is amended by inserting the following section after section 177:

“177.1. The Commission must establish, not later than the date and for the years determined by government regulation, the amount the employers must pay into the employees’ contribution fund at the Caisse de dépôt et placement du Québec to cover the difference between the sum of the contributions that would have been paid if the contribution rate determined by the most recent actuarial valuation prepared under the first paragraph of section 171, established with an exemption of 35% of the maximum pensionable earnings within the meaning of the Act respecting the Québec Pension Plan (chapter R-9), had applied to the plan for the year concerned, and the sum of the contributions that were paid for that year.

This compensatory amount is established and paid according to the rules, terms and conditions prescribed in the regulation.

In the case of the employers referred to in Schedule IV, the Commission must transfer this compensatory 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 needed for the transfer are to be taken, first, out of the funds capitalized under section 48 and, thereafter, out of the Consolidated Revenue Fund. In the case of employers not referred to in that Schedule, the Commission must pay into the employees' contribution fund at the Caisse the compensatory amount received from those employers."

20. Section 196 of the Act is amended

(1) by replacing "qualification under the plan" in subparagraph 3 of the first paragraph by "qualification under the plan or the additional 60-month period of membership in the plan";

(2) by inserting the following subparagraph after subparagraph 18 of the first paragraph:

"(18.1) prescribe, for the purposes of section 177.1, the rules, terms and conditions for establishing and paying the compensatory amount in respect of the years determined under this regulation and the latest date on which that amount must be established;"

21. Section 198 of the Act is amended by replacing "69" in the last paragraph by "71".

22. Schedule II to the Act is amended by adding "or who were hired after that date" after "Investissement Québec, in respect of employees who were members of this plan on 31 March 2011" in paragraph 1.

**ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES
RETIREMENT PLAN**

23. Section 25.1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10) is amended by replacing "date" by "date or a period of absence without pay, referred to in sections 79.8 to 79.12 of the Act respecting labour standards (chapter N-1.1), taken, or that would have been taken had it not been for the employee's conditions of employment, under those sections and in progress on 1 January 2012 or beginning after that date".

24. Section 215.13 of the Act is amended by inserting ", 79.16" after "79.3" in subparagraph 1 of the first paragraph.

25. Schedule I to the Act is amended by adding “or who were hired after that date” after “Investissement Québec, in respect of employees who were members of this plan on 31 March 2011” in paragraph 1.

FINAL PROVISIONS

26. Sections 49 and 56 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1), as they read on 31 December 2012, continue to apply to an employee who ceased to be a member of the Pension Plan of Management Personnel before 1 January 2013.

They will also continue to apply to an employee who entered into a retirement agreement under his or her conditions of employment

(1) before 22 February 2012; or

(2) within 90 days following 21 February 2012, if the agreement begins no later than 1 September 2012 and if the employee retires no later than two years following the date on which the agreement began.

Sections 49 and 56 also continue to apply to presiding justices of the peace until the date preceding the date on which paragraphs 1 and 2 of section 9 and section 11 apply in their respect.

27. The third paragraph of section 154 of the Act respecting the Pension Plan of Management Personnel, as it reads on 31 December 2012, continues to apply in respect of a pensioner under the Pension Plan of Management Personnel who, on that date, holds pensionable employment under that plan, the Government and Public Employees Retirement Plan or the Pension Plan of Peace Officers in Correctional Services, for as long as the pensioner has not ceased to hold that employment.

The third paragraph also continues to apply to presiding justices of the peace until the date preceding the date section 17 applies in their respect.

28. Despite the first paragraph of section 177.1 of the Act respecting the Pension Plan of Management Personnel, the first regulation made under that section may, for the years 2012 and 2013, provide for a contribution rate other than the rate referred to in that paragraph but without exceeding it.

29. Sections 22 and 25 have effect from 1 April 2011.

30. Sections 7, 16, 23 and 24 have effect from 1 January 2012.

31. Paragraphs 1 and 2 of section 9 and sections 11 and 17 apply to presiding justices of the peace only from the date or dates to be set by the Government.

32. This Act comes into force on 3 May 2012 except sections 1 to 6, 9 to 15, 17, 18, 21, 26 and 27, which come into force on 1 January 2013.

2012, chapter 7 APPROPRIATION ACT NO. 2, 2012-2013

Bill 66

Introduced by Madam Michelle Courchesne, Minister responsible for Government
Administration and Chair of the Conseil du trésor

Introduced 2 May 2012

Passed in principle 2 May 2012

Passed 2 May 2012

Assented to 3 May 2012

Coming into force: 3 May 2012

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the general fund of the Consolidated Revenue Fund, for the 2012-2013 fiscal year, a sum not exceeding \$37,220,468,296.00, including \$479,000,000.00 for the payment of expenditures chargeable to the 2013-2014 fiscal year, representing the appropriations to be voted in respect of each of the programs in the portfolios 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 2013-2014. Finally, it determines to what extent the Conseil du trésor may authorize the transfer of appropriations between programs or portfolios.

Lastly, the Act approves the balance of the expenditure and investment estimates for the special funds for the 2012-2013 fiscal year.



Chapter 7

APPROPRIATION ACT NO. 2, 2012-2013

[Assented to 3 May 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Government may draw out of the general fund of the Consolidated Revenue Fund a sum not exceeding \$37,220,468,296.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2012-2013 fiscal year, for which provision has not otherwise been made, including an amount of \$479,000,000.00 for the payment of expenditures chargeable to the 2013-2014 fiscal year, being the amount of the appropriations to be voted for each of the programs listed in Schedules 1 and 2, less the amounts totalling \$15,137,216,204.00 of the appropriations voted pursuant to the Appropriation Act No. 1, 2012-2013 (2012, chapter 2).

2. The balance of any appropriation allocated for the 2012-2013 fiscal year that is not entirely used may, subject to the conditions stipulated in the Expenditure Budget, be carried over to 2013-2014, up to the equivalent of \$140,468,100.00. Moreover, the Conseil du trésor may authorize the carryover of an additional \$93,290,800.00 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. The balance of the expenditure and investment estimates for the special funds listed in Schedule 3 is approved for the 2012-2013 fiscal year.

The balance represents 73.7% of the expenditure estimates in the 2012-2013 Special Funds Budget and 75.0% of the investment estimates in the 2012-2013 Special Funds Budget.

- 7.** This Act comes into force on 3 May 2012.

SCHEDULE 1

GENERAL FUND

AFFAIRES MUNICIPALES, RÉGIONS ET OCCUPATION
DU TERRITOIRE

PROGRAM 1

Greater Montréal Promotion and Development	79,852,503.00
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PROGRAM 2

Municipal Infrastructure Modernization	249,745,350.00
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PROGRAM 3

Compensation in lieu of Taxes and Financial Assistance to Municipalities	232,396,030.00
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PROGRAM 4

General Administration	53,648,175.00
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PROGRAM 5

Regional Development and Rurality	71,307,780.00
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PROGRAM 6

Commission municipale du Québec	1,937,100.00
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PROGRAM 7

Housing	904,187,625.00
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PROGRAM 8

Régie du logement	14,092,525.00
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	1,607,167,088.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

PROGRAM 1

Bio-food Business Development, Training and Food Quality	253,878,400.00
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PROGRAM 2

Government Agencies	459,826,875.00
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	713,705,275.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

PROGRAM 1

Secrétariat du Conseil du trésor	74,310,525.00
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PROGRAM 2

Government Operations	699,952,425.00
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PROGRAM 3

Commission de la fonction publique	3,342,375.00
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PROGRAM 4

Retirement and Insurance Plans	3,313,350.00
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PROGRAM 5

Contingency Fund	815,713,200.00
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	1,596,631,875.00
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CONSEIL EXÉCUTIF

PROGRAM 1

Lieutenant-Governor's Office	561,675.00
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PROGRAM 2

Support Services for the Premier and the Conseil exécutif	46,207,800.00
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PROGRAM 3

Canadian Intergovernmental Affairs	10,403,025.00
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PROGRAM 4

Aboriginal Affairs	181,289,475.00
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PROGRAM 5

Youth	40,158,075.00
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PROGRAM 6

Reform of Democratic Institutions and Access to Information	5,704,125.00
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	284,324,175.00
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CULTURE, COMMUNICATIONS ET CONDITION FÉMININE

PROGRAM 1

Internal Management, Centre de conservation du Québec and Commission des biens culturels du Québec	44,445,375.00
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PROGRAM 2

Support for Culture, Communications and Government Corporations	413,551,445.00
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PROGRAM 3

Charter of the French Language	20,869,950.00
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PROGRAM 4

Status of Women	7,876,050.00
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	486,742,820.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

PROGRAM 1

Environmental Protection and Parks Management	166,929,600.00
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PROGRAM 2

Bureau d'audiences publiques sur l'environnement	3,859,475.00
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	170,789,075.00

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

PROGRAM 1

Financial and Technical Support for Economic Development, Research, Innovation and Exports	297,208,675.00
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PROGRAM 2

Economic Development Fund Interventions	182,331,525.00
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PROGRAM 3

Research and Innovation Agencies	136,239,975.00
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PROGRAM 4

Promotion and Development of the Capitale-Nationale	36,113,750.00
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	651,893,925.00

ÉDUCATION, LOISIR ET SPORT

PROGRAM 1

Administration and Consulting	132,425,850.00
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PROGRAM 2

Organizations involved with Specialized Training Programs	19,515,000.00
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PROGRAM 3

Financial Assistance for Education	525,956,475.00
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PROGRAM 4

Preschool, Primary and Secondary Education	6,428,938,613.00
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PROGRAM 5

Higher Education	3,248,913,225.00
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PROGRAM 6

Development of Recreation and Sports	40,036,300.00
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	10,395,785,463.00
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EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 1

Employment Assistance Measures	557,601,100.00
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PROGRAM 2

Financial Assistance Measures	1,907,632,250.00
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PROGRAM 3

Administration	317,040,950.00
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	2,782,274,300.00
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FAMILLE ET AÎNÉS

PROGRAM 1

Planning, Research and Administration	48,073,725.00
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PROGRAM 2

Assistance Measures for Families	1,526,057,400.00
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PROGRAM 3

Condition of Seniors	20,830,125.00
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PROGRAM 4

Public Curator	35,976,300.00
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	1,630,937,550.00

FINANCES

PROGRAM 1

Department Administration	564,126,900.00
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PROGRAM 2

Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	78,946,725.00
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PROGRAM 3

Debt Service	1,500,000.00
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	644,573,625.00

IMMIGRATION ET COMMUNAUTÉS CULTURELLES

PROGRAM 1

Immigration, Integration and
Cultural Communities

231,478,575.00

231,478,575.00

JUSTICE

PROGRAM 1

Judicial Activity	22,385,625.00
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PROGRAM 2

Administration of Justice	193,472,650.00
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PROGRAM 3

Administrative Justice	8,989,650.00
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PROGRAM 4

Justice Accessibility	105,409,875.00
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PROGRAM 5

Agencies Reporting to the Minister	17,911,275.00
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PROGRAM 6

Criminal and Penal Prosecutions	77,455,550.00
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	425,624,625.00
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PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

PROGRAM 1

The Public Protector	10,618,425.00
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PROGRAM 2

The Auditor General	19,578,000.00
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PROGRAM 4

The Lobbyists Commissioner	2,249,100.00
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	32,445,525.00
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RELATIONS INTERNATIONALES

PROGRAM 1

International Affairs

92,878,800.00

92,878,800.00

RESSOURCES NATURELLES ET FAUNE

PROGRAM 1

Management of Natural Resources	319,028,350.00
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PROGRAM 2

Protection and Development of Wildlife Resources	46,765,700.00
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	365,794,050.00
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SANTÉ ET SERVICES SOCIAUX

PROGRAM 1

Québec-wide Operations	406,233,525.00
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PROGRAM 2

Regional Operations	13,177,970,700.00
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PROGRAM 3

Office des personnes handicapées du Québec	9,766,950.00
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	13,593,971,175.00
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SÉCURITÉ PUBLIQUE

PROGRAM 1

Security, Prevention and Internal Management	429,901,600.00
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PROGRAM 2

Sûreté du Québec	330,686,225.00
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PROGRAM 3

Agencies Reporting to the Minister	26,754,150.00
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	787,341,975.00

TOURISME

PROGRAM 1

Promotion and Development of
Tourism

99,336,600.00

99,336,600.00

TRANSPORTS

PROGRAM 1

Infrastructures and Transportation Systems	532,892,025.00
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PROGRAM 2

Administration and Corporate Services	69,835,800.00
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	602,727,825.00

TRAVAIL

PROGRAM 1

Labour

24,043,975.00

24,043,975.00

37,220,468,296.00

SCHEDULE 2

GENERAL FUND

APPROPRIATIONS TO BE VOTED FOR EXPENDITURES
CHARGEABLE TO THE 2013-2014 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

200,000,000.00

200,000,000.00

479,000,000.00

SCHEDULE 3

SPECIAL FUNDS

AFFAIRES MUNICIPALES, RÉGIONS ET OCCUPATION
DU TERRITOIRE

REGIONAL DEVELOPMENT FUND

Expenditure budget	43,481,775.00
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SUBTOTAL

Expenditure budget	43,481,775.00
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CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

NATURAL DISASTER ASSISTANCE FUND

Expenditure budget	9,506,250.00
Investment budget	7,420,500.00

SUBTOTALS

Expenditure budget	9,506,250.00
Investment budget	7,420,500.00

CULTURE, COMMUNICATIONS ET CONDITION FÉMININE

QUÉBEC CULTURAL HERITAGE FUND

Expenditure budget	19,851,675.00
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SUBTOTAL

Expenditure budget	19,851,675.00
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DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET PARCS

GREEN FUND

Expenditure budget	373,103,925.00
Investment budget	3,877,500.00
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SUBTOTALS

Expenditure budget	373,103,925.00
Investment budget	3,877,500.00

DÉVELOPPEMENT ÉCONOMIQUE, INNOVATION ET EXPORTATION

ECONOMIC DEVELOPMENT FUND

Expenditure budget	261,374,775.00
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SUBTOTAL

Expenditure budget	261,374,775.00
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ÉDUCATION, LOISIR ET SPORT

SPORTS AND PHYSICAL ACTIVITY
DEVELOPMENT FUND

Expenditure budget	53,911,575.00
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UNIVERSITY EXCELLENCE AND
PERFORMANCE FUND

Expenditure budget	12,930,000.00
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SUBTOTAL

Expenditure budget	66,841,575.00
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EMPLOI ET SOLIDARITÉ SOCIALE

ASSISTANCE FUND FOR INDEPENDENT
COMMUNITY ACTION

Expenditure budget	11,496,850.00
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LABOUR MARKET DEVELOPMENT
FUND

Expenditure budget	833,136,450.00
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FONDS DE FOURNITURE DE BIENS
OU DE SERVICES DU MINISTÈRE
DE L'EMPLOI ET DE LA SOLIDARITÉ
SOCIALE

Expenditure budget	1,881,225.00
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INFORMATION TECHNOLOGY FUND
OF THE MINISTÈRE DE L'EMPLOI
ET DE LA SOLIDARITÉ SOCIALE

Expenditure budget	15,319,125.00
Investment budget	10,654,725.00

FONDS QUÉBÉCOIS D'INITIATIVES
SOCIALES

Expenditure budget	17,852,200.00
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SUBTOTALS

Expenditure budget	879,685,850.00
Investment budget	10,654,725.00

FAMILLE ET AÎNÉS

CAREGIVER SUPPORT FUND

Expenditure budget	11,160,000.00
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EARLY CHILDHOOD DEVELOPMENT
FUND

Expenditure budget	11,250,000.00
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SUBTOTAL

Expenditure budget	22,410,000.00
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FINANCES

FINANCING FUND

Expenditure budget	1,287,925.00
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FUND OF THE BUREAU DE DÉCISION
ET DE RÉVISION

Expenditure budget	1,417,800.00
Investment budget	37,500.00

FONDS DU CENTRE FINANCIER
DE MONTRÉAL

Expenditure budget	825,000.00
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NORTHERN PLAN FUND

Expenditure budget	38,661,975.00
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TAX ADMINISTRATION FUND

Expenditure budget	546,603,600.00
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SUBTOTALS

Expenditure budget	588,796,300.00
Investment budget	37,500.00

JUSTICE

FONDS D'AIDE AUX VICTIMES
D'ACTES CRIMINELS

Expenditure budget	14,821,800.00
Investment budget	56,250.00

REGISTER FUND OF THE MINISTÈRE
DE LA JUSTICE

Expenditure budget	15,028,150.00
Investment budget	7,806,000.00

FUND OF THE ADMINISTRATIVE
TRIBUNAL OF QUÉBEC

Expenditure budget	24,274,575.00
Investment budget	874,275.00

SUBTOTALS

Expenditure budget	54,124,525.00
Investment budget	8,736,525.00

RESSOURCES NATURELLES ET FAUNE

NATURAL RESOURCES FUND

Expenditure budget	339,830,950.00
Investment budget	11,437,500.00

TERRITORIAL INFORMATION FUND

Expenditure budget	78,837,450.00
Investment budget	35,162,625.00

SUBTOTALS

Expenditure budget	418,668,400.00
Investment budget	46,600,125.00

SANTÉ ET SERVICES SOCIAUX

FUND TO FINANCE HEALTH AND
SOCIAL SERVICES INSTITUTIONS

Expenditure budget	753,750,000.00
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FUND FOR THE PROMOTION
OF A HEALTHY LIFESTYLE

Expenditure budget	15,000,000.00
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SUBTOTAL

Expenditure budget	768,750,000.00
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SÉCURITÉ PUBLIQUE

POLICE SERVICES FUND

Expenditure budget	400,309,575.00
Investment budget	16,514,700.00

SUBTOTALS

Expenditure budget	400,309,575.00
Investment budget	16,514,700.00

TOURISME

TOURISM PARTNERSHIP FUND

Expenditure budget	101,370,225.00
Investment budget	825,000.00
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SUBTOTALS

Expenditure budget	101,370,225.00
Investment budget	825,000.00

TRANSPORTS

ROLLING STOCK MANAGEMENT FUND

Expenditure budget	81,832,050.00
Investment budget	28,260,225.00

HIGHWAY SAFETY FUND

Expenditure budget	6,111,675.00
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LAND TRANSPORTATION NETWORK
FUND

Expenditure budget	2,022,001,400.00
Investment budget	2,834,262,975.00

SUBTOTALS

Expenditure budget	2,109,945,125.00
Investment budget	2,862,523,200.00

TRAVAIL

FUND OF THE COMMISSION
DES LÉSIONS PROFESSIONNELLES

Expenditure budget	46,605,750.00
Investment budget	1,737,000.00

FUND OF THE COMMISSION
DES RELATIONS DU TRAVAIL

Expenditure budget	13,373,625.00
Investment budget	525,000.00

SUBTOTALS

Expenditure budget	59,979,375.00
Investment budget	2,262,000.00

TOTALS

Expenditure budget	6,178,199,350.00
Investment budget	2,959,451,775.00

2012, chapter 8

AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND VARIOUS LEGISLATIVE PROVISIONS

Bill 63

Introduced by Mr. Raymond Bachand, Minister of Revenue

Introduced 18 April 2012

Passed in principle 1 May 2012

Passed 9 May 2012

Assented to 9 May 2012

Coming into force: 9 May 2012

Legislation amended:

Tax Administration Act (R.S.Q., chapter A-6.002)

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

Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1)

Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (R.S.Q., chapter F-3.1.2)

Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., chapter F-3.2.1)

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

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

Act respecting the Québec Pension Plan (R.S.Q., chapter R-9)

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

Explanatory notes

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.

The Tax Administration Act is amended to

(1) allow the Minister of Revenue to enter into an agreement with the Government of Canada entrusting to the latter the administration and application of a fiscal law with regard to certain financial institutions; and

(2) set the same time limit for tabling the detailed statement of remissions and the statistical summary of waivers and cancellations as for tabling the management report of the Agence du revenu du Québec in the National Assembly.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act respecting parental insurance and the Act respecting the Québec Pension Plan are amended to adjust the manner in which the contributory income of family-type resources and certain intermediate resources is to be computed. In addition, amendments are made to those Acts and the Taxation Act to provide that source deductions tables will be posted only on the Revenu Québec website.

Amendments are made to the Act constituting Capital régional et coopératif Desjardins, the Act to establish Fondation, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi and the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) to recognize new investments for the purposes of their investment standards. The rules setting Fondation's annual capitalization limit are modified so that they will be better adapted to the method by which Fondation shares are subscribed.

The Taxation Act is amended to introduce, amend or abolish fiscal measures specific to Québec. More specifically, the amendments deal with

- (1) the extension of the time limit for filing an application for advance payments of the tax credit for child care expenses and of the work premium;
- (2) the introduction of a tax credit to provide relief from potential provincial double taxation of the income from an office or employment of an individual not resident in Canada;
- (3) the relaxation of the tax credit for scientific research and experimental development; and
- (4) the legal effects of the replacement or revocation of a document for the purposes of various tax incentives.

The Act also amends the Taxation Act and the Tax Administration Act to make amendments similar to those made to the Income Tax Act of Canada by Bill C-13 (Statutes of Canada, 2011, chapter 24), assented to on 15 December 2011. It thus gives effect mainly to harmonization measures announced in Information Bulletins 2011-3 dated 6 July 2011 and 2011-5 dated 21 December 2011 published by the Ministère des Finances. More specifically, the amendments deal with

- (1) the introduction of a volunteer firefighters tax credit;
- (2) a broadening of the tax credit for tuition fees and examination fees;
- (3) a restructuring of the classes of qualified donees and a tightening of the rules applicable to them for the purposes of the deduction and tax credit for gifts;
- (4) the application of the tax on split income to certain transactions resulting in a capital gain;
- (5) the rules on the minimization of losses on the redemption of shares held by a corporation; and
- (6) a more restrictive tax treatment of incorporeal assets and of certain expenditures in the oil sands sector.

Moreover, the Act 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, and Bill C-3 (Statutes of Canada, 2011, chapter 15), assented to on 26 June 2011. It thus gives effect mainly to harmonization measures announced in Information Bulletins 2009-9 dated 22 December 2009 and 2010-8 dated 21 December 2010 published by the Ministère des Finances. More specifically, the amendments deal with

Explanatory notes (Cont'd)

(1) imported supplies between a person's permanent establishments; and

(2) a tax rebate to the Royal Canadian Legion.

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



Chapter 8

AN ACT TO AMEND THE TAXATION ACT, THE ACT RESPECTING THE QUÉBEC SALES TAX AND VARIOUS LEGISLATIVE PROVISIONS

[Assented to 9 May 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TAX ADMINISTRATION ACT

1. The Tax Administration Act (R.S.Q., chapter A-6.002) is amended by inserting the following section after section 9.0.1:

“9.0.1.1. The Minister may, with the authorization of the Government, enter into any agreement with the Government of Canada entrusting to the Government of Canada the administration and application of any fiscal law or any regulation made under such a law with regard to the selected listed financial institutions within the meaning of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and the financial institutions that would be selected listed financial institutions within the meaning of Part IX of the Excise Tax Act if Québec were a participating province under that Part.”

2. (1) Section 34 of the Act is amended by replacing the first paragraph of subsection 2 by the following paragraph:

“(2) Every municipality to which paragraph *a* of the definition of “qualified donee” in section 999.2 of the Taxation Act (chapter I-3) applies, provided that it is a Québec municipality, and every person referred to in any of paragraphs *b* to *g* of that definition shall keep, at a place designated by the Minister, registers and a duplicate of each receipt containing prescribed information.”

(2) Subsection 1 has effect from 1 January 2012.

3. (1) Section 36.0.1 of the Act is amended by replacing the portion of the second paragraph before subparagraph *a* by the following:

“In the case described in the first paragraph of section 1029.6.0.1.2 of the Taxation Act or in the seventh or eighth paragraph of section 1029.8.36.0.3.80 of that 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”.

(2) Subsection 1 has effect from 14 March 2008.

4. Section 69.0.1 of the Act is amended by inserting the following paragraph after paragraph *a.0.1*:

“(a.0.2) for the purposes of an agreement entered into under section 9.0.1.1 by the Minister and the Government of Canada, be communicated to that government or any of its bodies;”.

5. (1) Section 93.1.1 of the Act is amended, in the second paragraph,

(1) by replacing “qualified wages” by “eligible wages”;

(2) by replacing “net remuneration” by “eligible remuneration”.

(2) Paragraph 2 of subsection 1 has effect from 1 January 2012.

6. (1) Section 93.1.9.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“**93.1.9.1.** A person may, within 90 days after the date of sending of the notice provided for in any of sections 985.4.3, 985.6 to 985.8.1, 985.8.5, 985.8.6, 985.23.9, 999.3 and 1064 of the Taxation Act (chapter I-3), object to the notice by notifying a notice of objection to the Minister, setting out the reasons for the objection and all the relevant facts. Sections 93.1.3 to 93.1.7, 93.1.9 and 93.1.14 apply, with the necessary modifications.”

(2) Subsection 1 has effect from 1 January 2012.

7. (1) Section 93.1.9.2 of the Act is replaced by the following section:

“**93.1.9.2.** If a qualified donee, within the meaning of section 1 of the Taxation Act (chapter I-3), notified a notice of objection to a suspension provided for in section 999.3 of that Act, the donee may apply to a judge of the Court of Québec for a postponement of that portion of the period of suspension that has not elapsed until the time determined by the judge.”

(2) Subsection 1 has effect from 1 January 2012.

8. (1) Section 93.1.10.1 of the Act is amended

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

“(a) confirms a proposal, decision or designation in respect of which a notice was issued by the Minister under any of sections 985.4.3, 985.6 to 985.8.1, 985.8.5, 985.8.6, 985.23.9, 999.3 and 1064 of the Taxation Act (chapter I-3), to a person that is or was registered or recognized as a registered Canadian amateur athletic association, a registered Québec amateur athletic association, a registered charity, a registered museum, a registered cultural or communications

organization or a recognized political education organization, as the case may be, or is an applicant for registration or recognition as such; or”;

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

“For the purposes of the first paragraph, “registered Canadian amateur athletic association”, “registered Québec amateur athletic association”, “registered charity”, “registered museum”, “registered cultural or communications organization” and “recognized political education organization” have the meaning assigned by section 1 of the Taxation Act.”

(2) Subsection 1 has effect from 1 January 2012.

9. (1) Section 93.1.15 of the Act is amended by striking out subparagraph *a* of the first paragraph.

(2) Subsection 1 has effect from 1 January 2012.

10. (1) Section 93.1.16 of the Act is replaced by the following section:

“93.1.16. For the purposes of subparagraphs *d* and *e* of the first paragraph of section 93.1.15, the Minister is deemed to have refused an application for registration if the Minister has not disposed of the application within 180 days after the day of mailing of the application.”

(2) Subsection 1 has effect from 1 January 2012.

11. (1) Section 93.2 of the Act is amended by replacing “net remuneration” in paragraph *h.3* by “eligible remuneration”.

(2) Subsection 1 has effect from 1 January 2012.

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

“The Minister shall table in the National Assembly a detailed statement of the remissions that were made during a fiscal year of the Agency within the same time limit as that provided for in section 76 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) for the tabling of documents referred to in that section and relating to that fiscal year.”

(2) Subsection 1 has effect from 1 April 2011.

13. Section 94.0.3.1 of the Act is amended by replacing “exemption period” by “tax-free period”.

14. Section 94.0.3.2 of the Act is amended by replacing “exemption period” in the following provisions by “tax-free period”:

- the portion of the first paragraph before subparagraph *a*;
- subparagraph *c* of the first paragraph;
- subparagraph *v* of subparagraph *a* of the second paragraph;
- subparagraph *v* of subparagraph *b* of the second paragraph.

15. Section 94.0.3.3 of the Act is amended by replacing both occurrences of “exemption period” in the first paragraph by “tax-free period”.

16. (1) Section 94.1 of the Act is amended by replacing the fourth paragraph by the following paragraph:

“The Minister shall table in the National Assembly a statistical summary of the waivers and cancellations that were made during a fiscal year of the Agency, within the same time limit as that provided for in section 76 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) for the tabling of documents referred to in that section and relating to that fiscal year.”

(2) Subsection 1 has effect from 1 April 2011.

ACT RESPECTING PARENTAL INSURANCE

17. (1) Section 22 of the Act respecting parental insurance (R.S.Q., chapter A-29.011) is amended by replacing “net remuneration” in paragraph 3 by “eligible remuneration”.

(2) Subsection 1 has effect from 1 January 2012.

18. (1) Section 37 of the Act is amended by replacing “net remuneration” by “eligible remuneration”.

(2) Subsection 1 has effect from 1 January 2012.

19. (1) Section 43 of the Act is amended, in the first paragraph,

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

““eligible remuneration” of a person for a year means the aggregate of all amounts each of which is the person’s remuneration for the year for services provided as a person responsible for a family-type resource or an intermediate resource, determined in accordance with section 43.0.1;”;

(2) by replacing the definition of “work income” by the following definition:

““work income” of a person for a year means the aggregate of the person’s income for the year which is either the person’s eligible wages for that year in

respect of an employment, in relation to an establishment, the person's business income for the year or the person's eligible remuneration for the year."

(2) Subsection 1 has effect from 1 January 2012.

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

"43.0.1. The remuneration of a person for a year for services provided as a person responsible for a particular family-type resource or intermediate resource is equal to the amount by which the aggregate of all amounts each of which is an amount received by the particular resource in the year as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services (chapter S-4.2) applies, exceeds the total of

(1) the portion of that aggregate which, under a group agreement governing the payment of the remuneration or, in the absence of such an agreement, under a decision of the Minister of Health and Social Services made with the authorization of the Conseil du trésor under subparagraph 2 of the third paragraph of section 303 of that Act, is attributable to the total of

(a) the amount of reasonable operating expenses incurred in the course of providing services of the particular resource, and

(b) the aggregate of the financial compensation referred to in subparagraphs *b* and *c* of paragraph 4 of section 34 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (chapter R-24.0.2); and

(2) the portion of that aggregate that is the total of all amounts each of which is an expense described in section 43.0.2 for the year to allow the particular resource to receive assistance or be replaced in the course of providing services.

However, where more than one person is a person responsible for a family-type resource or an intermediary resource in a year, the remuneration of each person for the year for services provided as a person responsible for such a resource is equal to the product obtained by multiplying the amount determined for the year in respect of the resource under the first paragraph by the percentage representing the person's share in the aggregate of the amounts received by the resource in the year as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services applies.

"43.0.2. An expense to which subparagraph 2 of the first paragraph of section 43.0.1 refers is an amount paid for a year by a family-type resource or an intermediary resource for the services of an individual acting as an assistant or replacement and corresponds to

(1) in the case of a service provided by an employee of the resource, the aggregate of

- (a) the employee's wages in respect of the service,
 - (b) each of the amounts paid in respect of the employee, in relation to the wages referred to in subparagraph *a*, under
 - i. section 315 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001),
 - ii. section 59,
 - iii. section 39.0.2 of the Act respecting labour standards (chapter N-1.1),
 - iv. section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5),
 - v. section 52 of the Act respecting the Québec Pension Plan (chapter R-9), or
 - vi. section 68 of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), and
 - (c) the fees paid for a payroll processing service for the payment of the wages referred to in subparagraph *a*; or
- (2) in the case of a service provided by a person (other than a person who is an employee of the resource) or a partnership, the amount that is the cost of the service, including, if applicable, the tax payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or the tax payable under the Act respecting the Québec sales tax (chapter T-0.1) in respect of the service."

(2) Subsection 1 has effect from 1 January 2012.

21. (1) Section 49 of the Act is amended by replacing "net remuneration" by "eligible remuneration".

(2) Subsection 1 has effect from 1 January 2012.

22. Section 60 of the Act is amended

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

"For the purposes of the regulations made under this section, the Minister shall draw up tables determining the amounts to be deducted from the wages paid to an employee in a particular period and shall post them on the Revenu Québec website.";

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

“The Minister shall publish in the *Gazette officielle du Québec* a notice of the date of coming into force of the tables and the address of the website on which they are posted.”

23. (1) Section 66 of the Act is amended by replacing “net remuneration” in paragraph 1 by “eligible remuneration”.

(2) Subsection 1 has effect from 1 January 2012.

24. (1) Section 94 of the Act is amended by replacing “net remuneration” in subparagraph 4 of the first paragraph by “eligible remuneration”.

(2) Subsection 1 has effect from 1 January 2012.

ACT CONSTITUTING CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS

25. (1) Section 18 of the Act constituting Capital régional et coopératif Desjardins (R.S.Q., chapter C-6.1) is amended by replacing the third paragraph by the following paragraph:

“For the purposes of this Act, the assets or net equity of an entity in which the Société makes an investment are the assets or net equity shown in its financial statements for the fiscal year ended before the date on which the investment is made, minus the write-up surplus of its property and the incorporeal assets. In the case of an entity which has not completed its first fiscal year, the fact that the assets or net equity, as the case may be, of the entity are, immediately before the investment, under the limits prescribed in this chapter in relation to such an investment must be confirmed in writing to the Société by a chartered accountant.”

(2) Subsection 1 is declaratory.

26. (1) Section 19 of the Act is amended

(1) by replacing “23 March 2011” in subparagraph 7 of the fifth paragraph by “31 May 2016”;

(2) by adding the following subparagraph after subparagraph 9 of the fifth paragraph:

“(10) investments made by the Société after 17 November 2011 in Fonds Relève Québec, s.e.c.”;

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

“For the purposes of this section, investments entailing a security that are made by the Société in an enterprise that is a partnership or a legal person pursuing economic objectives and whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000 are also eligible investments, provided those investments are part of a financing package, in which Fonds Relève Québec, s.e.c. participates, for the succession of the enterprise.”;

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

“For the purposes of the fifth and sixth paragraphs, the investments that the Société has agreed to make, for which it has committed but not yet disbursed sums at the end of a fiscal year, and that would have been described in any of subparagraphs 1 to 4 and 6 of the fifth paragraph or in the sixth paragraph had they been made by the Société, are deemed to have been made by the Société. However, for a particular fiscal year, the aggregate of those deemed investments may not exceed 12% of the Société’s net assets at the end of the preceding fiscal year.”;

(5) by replacing “9” in the seventh paragraph by “10”;

(6) by replacing “5%” in subparagraph 2 of the ninth paragraph by “7.5%”;

(7) by replacing subparagraph 4 of the ninth paragraph by the following subparagraph:

“(4) if the particular fiscal year ends before 1 January 2017, the investments described in subparagraph 7 of that paragraph, up to 5% of the Société’s net assets at the end of the preceding fiscal year, are deemed to be increased by 50%.”;

(8) by striking out subparagraph 5 of the ninth paragraph;

(9) by adding the following subparagraph after subparagraph 6 of the ninth paragraph:

“(7) the investments described in subparagraph 10 of that paragraph are deemed to be increased by 50%.”;

(10) by inserting the following paragraph after the tenth paragraph:

“The third paragraph of section 18 applies, with the necessary modifications, in relation to the determination of the assets or net equity of a Québec partnership or legal person described in subparagraph 7 of the fifth paragraph.”

(2) Paragraphs 1 and 7 of subsection 1 have effect from 17 March 2011.

(3) Paragraphs 2 to 5 and 9 of subsection 1 have effect from 18 November 2011.

(4) Paragraphs 6 and 8 of subsection 1 apply to a fiscal year that ends after 17 March 2011.

(5) Paragraph 10 of subsection 1 has effect from 22 April 2005.

ACT TO ESTABLISH FONDATION, LE FONDS DE
DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS
NATIONAUX POUR LA COOPÉRATION ET L'EMPLOI

27. (1) Section 18.1 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 by replacing the second paragraph by the following paragraph:

“For the purposes of this Act, the assets or net equity of an enterprise in which the Fund makes an investment are the assets or net equity shown in its financial statements for the fiscal year ended before the date on which the investment is made, minus the write-up surplus of its property and the incorporeal assets. In the case of an enterprise which has not completed its first fiscal year, the fact that the assets or net equity, as the case may be, of the enterprise are, immediately before the investment, under the limits prescribed in this division in relation to such an investment must be confirmed in writing to the Fund by a chartered accountant.”

(2) Subsection 1 is declaratory.

28. (1) Section 19 of the Act is amended

(1) by replacing “23 March 2011” in subparagraph 8 of the fifth paragraph by “31 May 2016”;

(2) by adding the following subparagraph after subparagraph 9 of the fifth paragraph:

“(10) investments made by the Fund after 17 November 2011 in Fonds Relève Québec, s.e.c.”;

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

“For the purposes of this section, investments entailing a security that are made by the Fund in an enterprise whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000 are also eligible investments, provided those investments are part of a financing package, in which Fonds Relève Québec, s.e.c. participates, for the succession of the enterprise.”;

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

“For the purposes of the fifth and sixth paragraphs, the investments that the Fund has agreed to make, for which it has committed but not yet disbursed

sums at the end of a fiscal year, and that would have been described in any of subparagraphs 1 to 7 of the fifth paragraph or in the sixth paragraph had they been made by the Fund, are deemed to have been made by the Fund. However, for a particular fiscal year, the aggregate of those deemed investments may not exceed 12% of the Fund's net assets at the end of the preceding fiscal year.”;

(5) by replacing “subparagraph 8 or 9” in the seventh paragraph by “any of subparagraphs 8 to 10”;

(6) by replacing subparagraph 2 of the ninth paragraph by the following subparagraph:

“(2) the aggregate of the investments described in subparagraph 5 of that paragraph may not exceed 7.5% of the Fund's net assets at the end of the preceding fiscal year;”;

(7) by inserting the following subparagraph after subparagraph 2 of the ninth paragraph:

“(2.1) the aggregate of the investments described in subparagraph 6 of that paragraph may not exceed 5% of the Fund's net assets at the end of the preceding fiscal year;”;

(8) by replacing subparagraph 4 of the ninth paragraph by the following subparagraph:

“(4) if the particular fiscal year ends before 1 January 2017, the investments described in subparagraph 8 of that paragraph, up to 5% of the Fund's net assets at the end of the preceding fiscal year, are deemed to be increased by 50%;”;

(9) by striking out subparagraph 5 of the ninth paragraph;

(10) by adding the following subparagraph after subparagraph 6 of the ninth paragraph:

“(7) the investments described in subparagraph 10 of that paragraph are deemed to be increased by 50%;”;

(11) by inserting the following paragraph after the eleventh paragraph:

“The second paragraph of section 18.1 applies, with the necessary modifications, in relation to the determination of the assets or net equity of a Québec enterprise referred to in subparagraph 8 of the fifth paragraph.”

(2) Paragraphs 1 and 8 of subsection 1 have effect from 17 March 2011.

(3) Paragraphs 2 to 5 and 10 of subsection 1 have effect from 18 November 2011.

(4) Paragraphs 6, 7 and 9 of subsection 1 apply to a fiscal year that ends after 17 March 2011.

(5) Paragraph 11 of subsection 1 has effect from 22 April 2005.

29. (1) Section 19.1 of the Act is amended by striking out the third paragraph.

(2) Subsection 1 is declaratory.

ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES
TRAVAILLEURS DU QUÉBEC (F.T.Q.)

30. (1) Section 14.1 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (R.S.Q., chapter F-3.2.1) is amended by replacing the second paragraph by the following paragraph:

“For the purposes of this Act, the assets or net equity of an enterprise in which the Fund makes an investment are the assets or net equity shown in its financial statements for the fiscal year ended before the date on which the investment is made, minus the write-up surplus of its property and the incorporeal assets. In the case of an enterprise which has not completed its first fiscal year, the fact that the assets or net equity, as the case may be, of the enterprise are, immediately before the investment, under the limits prescribed in this division in relation to such an investment must be confirmed in writing to the Fund by a chartered accountant.”

(2) Subsection 1 is declaratory.

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

(1) by replacing subparagraph 6 of the fifth paragraph by the following subparagraph:

“(6) investments described in section 15.0.0.1, provided that they are not otherwise eligible investments;”;

(2) by replacing “23 March 2011” in subparagraph 8 of the fifth paragraph by “31 May 2016”;

(3) by adding the following subparagraph after subparagraph 12 of the fifth paragraph:

“(13) investments made by the Fund after 17 November 2011 in Fonds Relève Québec, s.e.c.”;

(4) by inserting the following paragraph after the fifth paragraph:

“For the purposes of this section, investments entailing a security that are made by the Fund in an enterprise whose assets are less than \$100,000,000 or whose net equity is less than \$50,000,000 are also eligible investments, provided those investments are part of a financing package, in which Fonds Relève Québec, s.e.c. participates, for the succession of the enterprise.”;

(5) by replacing the sixth paragraph by the following paragraph:

“For the purposes of the fifth and sixth paragraphs, the investments that the Fund has agreed to make, for which it has committed but not yet disbursed sums at the end of a fiscal year, and that would have been described in any of subparagraphs 1 to 7 of the fifth paragraph or in the sixth paragraph had they been made by the Fund, are deemed to have been made by the Fund. However, for a particular fiscal year, the aggregate of those deemed investments may not exceed 12% of the Fund’s net assets at the end of the preceding fiscal year.”;

(6) by replacing “and 12” in the seventh paragraph by “, 12 and 13”;

(7) by replacing subparagraphs 2 to 4 of the ninth paragraph by the following subparagraphs:

“(2) the aggregate of the investments described in subparagraph 5 of that paragraph may not exceed 7.5% of the Fund’s net assets at the end of the preceding fiscal year;

“(3) neither the aggregate of the investments described in subparagraph 6 of that paragraph nor the aggregate of the investments described in subparagraph 7 of that paragraph may exceed 10% of the Fund’s net assets at the end of the preceding fiscal year;

“(4) if the particular fiscal year ends before 1 January 2017, the investments described in subparagraph 8 of that paragraph, up to 5% of the Fund’s net assets at the end of the preceding fiscal year, are deemed to be increased by 50%.”;

(8) by striking out subparagraph 5 of the ninth paragraph;

(9) by adding the following subparagraph after subparagraph 7 of the ninth paragraph:

“(8) the investments described in subparagraph 13 of that paragraph are deemed to be increased by 50%.”;

(10) by striking out the tenth paragraph;

(11) by inserting the following paragraph after the eleventh paragraph:

“The second paragraph of section 14.1 applies, with the necessary modifications, in relation to the determination of the assets or net equity of a Québec enterprise referred to in subparagraph 8 of the fifth paragraph.”

(2) Paragraphs 1 and 2 of subsection 1 and paragraph 7 of that subsection, when it replaces subparagraph 4 of the ninth paragraph of section 15 of the Act, have effect from 17 March 2011.

(3) Paragraphs 3 to 6 and 9 of subsection 1 have effect from 18 November 2011.

(4) Paragraph 7 of subsection 1, when it replaces subparagraph 2 of the ninth paragraph of section 15 of the Act, and paragraph 8 of that subsection apply to a fiscal year that ends after 17 March 2011.

(5) Paragraph 7 of subsection 1, when it replaces subparagraph 3 of the ninth paragraph of section 15 of the Act, applies to a fiscal year that begins after 31 May 2011. In addition, when subparagraph 3 of the ninth paragraph of section 15 of the Act applies to the fiscal year that ends on 31 May 2011, it is to be read as follows:

“(3) the aggregate of the investments described in subparagraph 6 of that paragraph and the aggregate of the investments described in subparagraph 7 of that paragraph may not exceed 5% and 10%, respectively, of the Fund’s net assets at the end of the preceding fiscal year;”.

(6) Paragraph 10 of subsection 1 applies to a fiscal year that begins after 31 May 2010.

(7) Paragraph 11 of subsection 1 has effect from 22 April 2005.

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

“**15.0.0.1.** The investments to which subparagraph 6 of the fifth paragraph of section 15 refers are, for a particular fiscal year, the following:

(1) the investments made by the Fund in a partnership or legal person that consist of an initial capital outlay of at least \$25,000,000 or an additional capital outlay, provided that the strategic value of the initial capital outlay and, if applicable, of the additional capital outlay has been recognized, after 22 December 2004, by the Minister of Finance; and

(2) the investments made by the Fund otherwise than as first purchaser for the acquisition of securities issued by a partnership or a legal person for which the strategic value of the acquisition has been recognized, after 31 May 2011, by the Minister of Finance, provided, where the particular fiscal year is subsequent to the fiscal year in which the Fund so first acquired such securities of the partnership or legal person, that the Fund has paid an amount of at least \$25,000,000 for the acquisition of the securities at or before the end of the fiscal year following the fiscal year in which the strategic value of the acquisition of the securities has been recognized by the Minister of Finance.

For the purposes of subparagraph 2 of the first paragraph, a dealer acting as an intermediary or firm underwriter is not considered to be a first purchaser of securities.”

(2) Subsection 1 has effect from 17 March 2011. However, when section 15.0.0.1 of the Act applies to a fiscal year that ends on 31 May 2011, it is to be read without reference to subparagraph 2 of its first paragraph and to its second paragraph.

33. (1) Section 15.0.1 of the Act is amended by striking out the third paragraph.

(2) Subsection 1 is declaratory.

TAXATION ACT

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

(1) by replacing the definitions of “registered Canadian amateur athletic association” and “registered Québec amateur athletic association” by the following definitions:

““registered Canadian amateur athletic association” at any time means a Canadian amateur athletic association within the meaning of section 985.23.1 that is registered as such with the Minister at that time or that is deemed to be registered in accordance with the second paragraph of section 985.23.6;

““registered Québec amateur athletic association” at any time means a Québec amateur athletic association within the meaning of section 985.23.1 that is registered as such with the Minister at that time;”;

(2) by replacing the definition of “qualified donee” by the following definition:

““qualified donee” has the meaning assigned by section 999.2;”.

(2) Subsection 1 has effect from 1 January 2012.

35. (1) Section 7.11.0.1 of the Act is amended by replacing “donee described in any of the definitions of “total charitable gifts”, “total Crown gifts” and “total gifts of qualified property” in the first paragraph of section 752.0.10.1” by “qualified donee”.

(2) Subsection 1 has effect from 1 January 2012.

36. (1) Section 7.24 of the Act is amended by replacing “716.0.3” and “752.0.10.18” by “716.0.11” and “752.0.10.26”, respectively.

(2) Subsection 1 has effect from 22 March 2011.

37. (1) Section 21.4.6 of the Act is amended

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

“The date to which the first paragraph refers is the date of the thirtieth day following that on which the election is made or, if it is later, the filing-due date of the person in respect of whom the election is made or, where the election is made in respect of a partnership, of the member of the partnership for the taxation year for which the election has to be sent to the Minister of National Revenue.”;

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

“This section does not apply if the person in respect of whom the election is made or, where the election is made in respect of a partnership, each of its members was not subject to tax under this Part for the taxation year for which the election had to be sent to the Minister of National Revenue.”

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

38. (1) The Act is amended by inserting the following section after section 21.4.6:

“21.4.6.1. If, after 19 December 2006, an elector makes a valid election under the provision of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to which the particular provision refers, other than an election described in the second paragraph, the person in respect of whom the election is made or, where the election is made in respect of a partnership, each of its members was not subject to tax under this Part for the taxation year for which the election had to be sent to the Minister of National Revenue and, for the purposes of the Income Tax Act, the election is in force for a subsequent taxation year (in this section referred to as the “tax liability year”) for which the person in respect of whom the election is made or, where the election is made in respect of a partnership, any of its members becomes subject to tax under this Part, the elector or any member of the partnership shall, on or before the date provided for in the third paragraph, notify the Minister in writing of the election and attach to the notice a copy of every document sent to the Minister of National Revenue in connection with the election.

An election to which the first paragraph refers is an election that is made for the purpose of computing, for a taxation year, the income or taxable income of a taxpayer for the purposes of the Income Tax Act and that relates to a deduction in that computation or to the determination of the cost, capital cost or cost amount of a property of the taxpayer, to which section 31 or 694 applies for the purpose of determining, for the tax liability year or a subsequent taxation year, the taxpayer’s income or taxable income for the purposes of this Part.

The date to which the first paragraph refers is the filing-due date, for the tax liability year, of the person in respect of whom the election is made or, where

the election is made in respect of a partnership, of the member of the partnership who first becomes subject to tax under this Part for the tax liability year.”

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

39. (1) Section 21.4.7 of the Act is replaced by the following section:

“**21.4.7.** In the event of non-compliance with a requirement of section 21.4.6 or 21.4.6.1, the elector incurs a penalty of \$25 a day for every day the omission continues, up to \$2,500.”

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

(1) a person is deemed to have complied with a requirement of section 21.4.6 of the Act if the person complied with it on or before 15 May 2009; and

(2) a person is deemed to have complied with a requirement of section 21.4.6.1 of the Act if the person complied with it on or before 9 May 2012.

40. (1) Chapter XV of Title II of Book I of Part I of the Act, comprising sections 21.41 and 21.42, is repealed.

(2) Subsection 1 has effect from 1 January 2012.

41. (1) Section 31.1 of the Act is amended by replacing subparagraph *b* of the fourth paragraph by the following subparagraph:

“(b) the amount of \$1,045 mentioned in the first paragraph of section 39.6;”.

(2) Subsection 1 applies from the taxation year 2012. In addition, when section 31.1 of the Act applies to the taxation year 2011, it is to be read without reference to subparagraph *b* of its fourth paragraph.

42. (1) Section 39.6 of the Act is amended

(1) by replacing “\$1,000” in the portion before paragraph *a* by “\$1,045”;

(2) by adding the following paragraph:

“The first paragraph does not apply in respect of an amount received or enjoyed by the individual for the performance of duties as a volunteer firefighter, if the individual deducts an amount under section 752.0.10.0.5 from the individual’s tax otherwise payable for the year under this Part.”

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

43. Section 175.6.1 of the Act is amended by replacing the fifth paragraph by the following paragraph:

“However, an amount to which section 421.1 applies for a taxation year must not be included in computing the aggregate referred to in the first paragraph, in relation to a business of the taxpayer, where it is an amount in respect of food or beverages consumed by a person in a place that is at least 40 kilometres from the taxpayer’s place of business where that person ordinarily works or to which that person is ordinarily attached and to the extent that the amount is paid or payable in connection with activities related to the business that are ordinarily carried on by a person in a place so remotely located from that place of business.”

44. (1) Section 247.2 of the Act is amended by replacing “section 725.3” in the portion before paragraph *a* by “sections 725.3, 766.7.1 and 766.7.2”.

(2) Subsection 1 has effect from 22 March 2011.

45. (1) The Act is amended by inserting the following after section 262.2:

“DIVISION II.1

“GAINS RELATED TO CHARITABLE GIFTS OF FLOW-THROUGH SHARES

“**262.3.** In this division,

“exemption threshold”, of a taxpayer at a particular time in respect of a flow-through share class of property, means the amount determined by the formula

$A - B$;

“flow-through share class of property” means a group of properties,

(*a*) in respect of a class of shares of the capital stock of a corporation, each of which is

i. a share of the class, if any share of the class or any right described in subparagraph ii is, at any time, a flow-through share to any person,

ii. a right to acquire a share of the class, if any share of that class or any right described in this subparagraph is, at any time, a flow-through share to any person, or

iii. a property that is an identical property of a property described in subparagraph i or ii; or

(*b*) each of which is an interest in a partnership, if at any time more than 50% of the fair market value of the partnership’s assets is attributable to property included in a flow-through share class of property;

“fresh-start date”, of a taxpayer at a particular time in respect of a flow-through share class of property, means

(a) in the case of a partnership interest that is included in the flow-through share class of property, 16 August 2011 or, if it is later, the last day, before the particular time, on which the taxpayer held an interest in the partnership; and

(b) in the case of any other property that is included in the flow-through share class of property, 22 March 2011 or, if it is later, the last day, before the particular time, on which the taxpayer disposed of all property included in the flow-through share class of property.

In the formula in the definition of “exemption threshold” in the first paragraph,

(a) A is the aggregate of

i. the aggregate of all amounts, each of which would be the cost to the taxpayer, computed without reference to section 419.0.1, of a flow-through share that was included at any time before the particular time in the flow-through share class of property and that was issued by a corporation to the taxpayer on or after the taxpayer’s fresh-start date in respect of the flow-through share class of property at that time, other than a flow-through share that the taxpayer was obligated, before 22 March 2011, to acquire pursuant to the terms of a flow-through share agreement entered into between the corporation and the taxpayer, and

ii. the aggregate of all amounts, each of which would be the adjusted cost base to the taxpayer of an interest in a partnership—computed as if subparagraph vii.1 of paragraph *i* of section 255 and subparagraph ii of paragraph *l* of section 257, as that subparagraph ii would read if it referred only to Canadian exploration expenses and Canadian development expenses, did not apply to any amount incurred by the partnership in respect of a flow-through share held by the partnership, either directly or indirectly through another partnership—that was included before the particular time in the flow-through share class of property, if

(1) the taxpayer acquired the interest (other than an interest that the taxpayer was obligated, before 16 August 2011, to acquire pursuant to the terms of an agreement in writing entered into by the taxpayer) on or after the taxpayer’s fresh-start date in respect of the flow-through share class of property at the particular time, or made a contribution of capital to the partnership after 15 August 2011,

(2) at any time after the time that the taxpayer acquired the interest or made the contribution of capital, the taxpayer is deemed by section 359.18 to have made or incurred an outlay or expense in respect of a flow-through share held by the partnership, either directly or indirectly through another partnership, and

(3) at any time between the time that the taxpayer acquired the interest or made the contribution of capital and the particular time, more than 50% of the fair market value of the assets of the partnership is attributable to property included in a flow-through share class of property; and

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

i. the aggregate of all amounts, each of which is a capital gain from a disposition of a property included in the flow-through share class of property, other than a capital gain referred to in subparagraph *a* of the second paragraph of section 262.4, at an earlier time that is before the particular time and after the first time that the taxpayer acquired a flow-through share referred to in subparagraph i of paragraph *a* or acquired a partnership interest referred to in subparagraph ii of paragraph *a*, and

ii. the exemption threshold of the taxpayer in respect of the flow-through share class of property immediately before the earlier time referred to in subparagraph i.

“262.4. If, in the course of a transaction or series of transactions to which sections 301 to 301.2, section 454, sections 521 to 526 and 528, section 529, sections 536 to 539, 541 to 543.2, 544 to 555.4, 556 to 564.1 and 565 or 620 to 625 apply, a taxpayer acquires a property (in this section referred to as the “acquired property”) that is included in a flow-through share class of property, the following rules apply:

(a) if the transfer of the acquired property is part of a gifting arrangement (within the meaning assigned by the first paragraph of section 1079.1) or of a transaction or series of transactions to which sections 620 to 625 apply, or the transferor is a person with whom the taxpayer was, at the time of the acquisition, not dealing at arm’s length, there must be added, at the time of the transfer, to the taxpayer’s exemption threshold in respect of the flow-through share class of property, and deducted from the transferor’s exemption threshold in respect of the flow-through share class of property, the amount determined by the formula

$A \times B$; and

(b) if the transferor receives particular shares of the capital stock of the taxpayer as consideration for the acquired property and those particular shares are listed on a designated stock exchange or are shares of a mutual fund corporation, for the purposes of this section and section 262.5 the particular shares are deemed to be flow-through shares of the transferor and there must be added to the transferor’s exemption threshold in respect of the flow-through share class of property that includes the particular shares the amount that is determined by the formula in paragraph *a* or that would be so determined if that paragraph applied to the taxpayer.

In the formula in subparagraph *a* of the first paragraph,

(a) A is the amount by which the transferor's exemption threshold in respect of the flow-through share class of property immediately before the transfer exceeds the capital gain of the transferor as a result of the transfer; and

(b) B is the proportion that the fair market value of the acquired property immediately before the transfer is of the fair market value of all property of the transferor immediately before the transfer that is included in the flow-through share class of property.

“262.5. If at any time a taxpayer disposes of one or more capital properties that are included in a flow-through share class of property and subparagraph *a* or *d* of section 231.2 applies in respect of the disposition (in this section referred to as the “actual disposition”), the taxpayer is deemed to have realized a capital gain from a disposition at that time of another capital property equal to the lesser of

(a) the taxpayer's exemption threshold at that time in respect of the flow-through share class of property; and

(b) the aggregate of all amounts each of which is a capital gain from the actual disposition (calculated without reference to this section).”

(2) Subsection 1, when it enacts sections 262.3 and 262.4 of the Act, has effect from 22 March 2011.

(3) Subsection 1, when it enacts section 262.5 of the Act, applies in respect of a disposition made after 21 March 2011.

46. (1) Section 277.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“277.1. Despite any other provision of this Act, if at any time a taxpayer disposes of a remainder interest in immovable property (except as a result of a transaction to which section 459 would otherwise apply or by way of a gift to a qualified donee) to a person or partnership and retains a life estate or an estate pur autre vie (in this division referred to as the “life estate”) in the property, the taxpayer is deemed”.

(2) Subsection 1 has effect from 1 January 2012.

47. (1) Section 336.8 of the Act is amended by replacing subparagraphs *a* and *b* of the definition of “eligible retirement income” in the first paragraph by the following subparagraphs:

“(a) if the individual has reached 65 years of age before the end of the year or—if the individual ceased to be resident in Canada in the year—on the last day on which the individual was resident in Canada, the aggregate of all amounts each of which is an amount that the individual included in computing the individual's income for the year and that is described in section 752.0.8, or

that would be so described if section 752.0.10 were read without reference to its paragraph *f*; or

“(b) if the individual has not reached 65 years of age before the end of the year or—if the individual ceased to be resident in Canada in the year—on the last day on which the individual was resident in Canada, the aggregate of all amounts each of which is an amount that the individual included in computing the individual’s income for the year and that is described in subparagraph *i* of paragraph *a* of section 752.0.8 or—if that amount is received by the individual because of the death of a spouse of the individual—in any of subparagraphs *ii* to *vi* of that paragraph *a* or in paragraph *b* of that section, or that would be so described if section 752.0.10 were read without reference to its paragraph *f*.”.

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

(3) Despite sections 1010 to 1011 of the Taxation Act (R.S.Q., chapter I-3), the Minister of Revenue shall, under Part I of that Act, on application by an individual, make such assessments of the individual’s tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (R.S.Q., chapter A-6.002) apply to such assessments, with the necessary modifications.

48. (1) Section 358.0.2 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) a university outside Canada at which the individual was enrolled in a course leading to a degree, for a period of at least three consecutive weeks; or”.

(2) Subsection 1 applies in respect of tuition fees paid for a taxation year subsequent to the taxation year 2010.

49. (1) Section 359 of the Act is amended by replacing paragraphs *b* and *c* by the following paragraphs:

“(b) “mining business” means an activity described in subparagraph *a* or *a.1* of the first paragraph of section 363 with respect to minerals or in any of subparagraphs *b* to *e*, *f.1* and *g* of the first paragraph of that section, and a transaction concerning a property described in any of paragraphs *a* to *g* of section 370 that may reasonably be related to minerals;

“(c) “oil business” means an activity described in subparagraph *a* or *a.1* of the first paragraph of section 363, except with respect to minerals, or in subparagraph *f* of the first paragraph of that section, and a transaction concerning a property described in any of paragraphs *a* to *g* of section 370 that may reasonably be related to petroleum or natural gas and that is not described in paragraph *b*.”.

(2) Subsection 1 has effect from 22 March 2011.

50. (1) Section 370 of the Act is amended

(1) by replacing paragraphs *b* to *f* by the following paragraphs:

“(b) any right, licence or privilege to prospect, explore, drill or mine for minerals in a mineral resource in Canada, other than a bituminous sands deposit or an oil shale deposit, or to store underground petroleum, natural gas or other related hydrocarbons in Canada;

“(c) any oil or gas well in Canada or any immovable property or real property in Canada the value of which depends primarily upon its petroleum, natural gas or related hydrocarbon content (not including any depreciable property);

“(d) any right to a rental or royalty computed by reference to the amount or value of production from an oil or gas well in Canada, or from a natural accumulation of petroleum, natural gas or related hydrocarbon in Canada, if the payer of the rental or royalty has a right or an interest in the well or accumulation, as the case may be, and 90% or more of the rental or royalty is payable out of, or from the proceeds of, the production from the well or accumulation;

“(d.1) any right to a rental or royalty computed by reference to the amount or value of production from a mineral resource in Canada, other than a bituminous sands deposit or an oil shale deposit, if the payer of the rental or royalty has a right or an interest in the mineral resource and 90% or more of the rental or royalty is payable out of, or from the proceeds of, the production from the mineral resource;

“(e) any immovable property or real property in Canada (not including any depreciable property) the value of which depends primarily upon its mineral resource content, other than where the mineral resource is a bituminous sands deposit or an oil shale deposit;

“(f) any right or interest relating to any property described in any of paragraphs *a* to *d.1*, other than such a right or interest that the taxpayer has because the taxpayer is a beneficiary under a trust or a member of a partnership; or”;

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

“(g) a real right in an immovable property described in paragraph *e* or an interest in real property described in that paragraph, other than such a right or interest that the taxpayer has because the taxpayer is a beneficiary under a trust or a member of a partnership.”

(2) Paragraph 1 of subsection 1, when it replaces paragraphs *b*, *c*, *e* and *f* of section 370 of the Act, and paragraph 2 of subsection 1 apply in respect of a property or a right acquired after 21 March 2011. However, when paragraphs *b*, *c* and *e* of that section apply in respect of a property or a right

acquired by a person or a partnership on or before 31 December 2011 pursuant to an agreement in writing entered into by the person or partnership before 22 March 2011, those paragraphs are to be read as follows:

“(b) any right, licence or privilege to prospect, explore, drill or mine for minerals in a mineral resource in Canada or to store underground petroleum, natural gas or other related hydrocarbons in Canada;

“(c) any oil or gas well in Canada or any immovable property or real property in Canada the value of which depends primarily upon its petroleum or natural gas content (not including any depreciable property);

“(e) any immovable property or real property in Canada (not including any depreciable property) the value of which depends primarily upon its mineral resource content;”.

(3) Paragraph 1 of subsection 1, when it replaces paragraphs *d* and *d.1* of section 370 of the Act, applies in respect of a right acquired after 20 December 2002. However, when those paragraphs apply in respect of a right acquired before 22 March 2011, or in respect of a right acquired by a person or a partnership after 21 March 2011, but on or before 31 December 2011 and pursuant to an agreement in writing entered into by the person or partnership before 22 March 2011, those paragraphs are to be read as follows:

“(d) any right to a rental or royalty computed by reference to the amount or value of production from an oil or gas well in Canada, or from a natural accumulation of petroleum or natural gas in Canada, if the payer of the rental or royalty has a right or an interest in the well or accumulation, as the case may be, and 90% or more of the rental or royalty is payable out of, or from the proceeds of, the production from the well or accumulation;

“(d.1) any right to a rental or royalty computed by reference to the amount or value of production from a mineral resource in Canada, if the payer of the rental or royalty has a right or an interest in the mineral resource and 90% or more of the rental or royalty is payable out of, or from the proceeds of, the production from the mineral resource;”.

51. (1) Section 395 of the Act is amended

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

“(c) any expense incurred by the taxpayer to determine the existence of a mineral resource in Canada, to locate such a resource or to determine the extent or quality of such a resource, including any expense incurred in the course of prospecting, carrying out geological, geophysical or geochemical surveys, drilling and trenching or digging test pits or preliminary sampling, other than any expense incurred in drilling or completing an oil or gas well or in building a temporary access road to, or preparing a site in respect of, any such well, and other than Canadian development expenses or any expense that may reasonably

be related to a mine in the mineral resource that has come into production in reasonable commercial quantities or to an actual or potential extension of such a mine;

“(c.1) any expense incurred by the taxpayer after 16 November 1978 to bring a new mine in a mineral resource in Canada, other than a bituminous sands deposit or an oil shale deposit, into production in reasonable commercial quantities, including any expense for clearing, removing overburden and stripping, sinking a mine shaft or constructing an adit or other underground entry, to the extent that these expenses were incurred prior to the commencement of production from the new mine in reasonable commercial quantities;”;

(2) by inserting the following paragraph after paragraph c.2:

“(c.3) any expense incurred by the taxpayer after 21 March 2011 that is an eligible oil sands mine development expense or a specified oil sands mine development expense;”.

(2) Paragraph 1 of subsection 1 applies in respect of expenses incurred after 5 November 2010. However, when paragraph c.1 of section 395 of the Act applies in respect of expenses incurred before 22 March 2011, it is to be read as if “, other than a bituminous sands deposit or an oil shale deposit,” was struck out.

(3) Paragraph 2 of subsection 1 applies in respect of expenses incurred after 21 March 2011.

52. (1) The Act is amended by inserting the following sections after section 395.1:

“395.2. For the purposes of paragraph c.3 of section 395, “eligible oil sands mine development expense” means the aggregate of all amounts each of which is the product obtained by multiplying, by the percentage specified in the second paragraph, an expense (other than an expense that is a specified oil sands mine development expense described in section 395.3) that is incurred by a taxpayer after 21 March 2011 but on or before 31 December 2015 and that would be described in paragraph c.1 of section 395 if that paragraph were read without reference to “, other than a bituminous sands deposit or an oil shale deposit,”.

The percentage to which the first paragraph refers, in relation to an expense, is

- (a) 100% if the expense is incurred on or before 31 December 2012;
- (b) 80% if the expense is incurred in the calendar year 2013;
- (c) 60% if the expense is incurred in the calendar year 2014; and

(d) 30% if the expense is incurred in the calendar year 2015.

“395.3. For the purposes of paragraph *c.3* of section 395, “specified oil sands mine development expense” means an expense that is incurred by a taxpayer after 21 March 2011 but on or before 31 December 2014 to achieve completion of a specified oil sands mine development project of the taxpayer and that would be described in paragraph *c.1* of section 395 if that paragraph were read without reference to “, other than a bituminous sands deposit or an oil shale deposit,”.

For the purposes of this section,

“bitumen mine development project”, of a taxpayer, means a project the taxpayer undertakes for the sole purpose of developing a new mine to extract and process tar sands from a mineral resource of the taxpayer to produce bitumen or a similar product;

“bitumen upgrading development project”, of a taxpayer, means a project the taxpayer undertakes for the sole purpose of constructing an upgrading facility to process bitumen or a similar feedstock (all or substantially all of which is from a mineral resource of the taxpayer) from a new mine to the crude oil stage or its equivalent;

“completion”, of a specified oil sands mine development project, means the first attainment of a level of average output, attributable to the project and measured over a 60-day period, equal to at least 60% of the planned level of average daily output (as determined in paragraph *b* of the definition of “specified oil sands mine development project”);

“designated asset”, in respect of an oil sands mine development project of a taxpayer, means a property that is a building, a structure, machinery or equipment and is, or is an integral and substantial part of,

(a) in the case of a bitumen mine development project,

- i. a crusher,
- ii. a froth treatment plant,
- iii. a primary separation unit,
- iv. a steam generation plant,
- v. a cogeneration plant, or
- vi. a water treatment plant; or

(b) in the case of a bitumen upgrading development project,

- i. a gasifier unit,
- ii. a vacuum distillation unit,
- iii. a hydrocracker unit,
- iv. a hydrotreater unit,
- v. a hydroprocessor unit, or
- vi. a coker;

“oil sands mine development project”, of a taxpayer, means a bitumen mine development project or a bitumen upgrading development project;

“preliminary work activity”, in respect of a taxpayer’s oil sands mine development project, means any activity that is preliminary to the acquisition, construction, fabrication or installation by or on behalf of the taxpayer of designated assets in respect of the project including, in particular, the following activities:

- (a) obtaining permits or regulatory approvals;
- (b) performing design or engineering work;
- (c) conducting feasibility studies;
- (d) conducting environmental assessments; and
- (e) entering into contracts;

“specified oil sands mine development project”, of a taxpayer, means an oil sands mine development project (not including any preliminary work activity) in respect of which

(a) one or more designated assets was, before 22 March 2011, acquired by the taxpayer or in the process of being constructed, fabricated or installed, by or on behalf of the taxpayer; and

(b) the planned level of average daily output (where that output is bitumen or a similar product in the case of a bitumen mine development project, or synthetic crude oil or a similar product in the case of a bitumen upgrading development project) that can reasonably be expected, is the lesser of

i. the level that was the demonstrated intention of the taxpayer on 21 March 2011 to produce from the oil sands mine development project, and

ii. the maximum level of output associated with the design capacity, on 21 March 2011, of the designated assets referred to in paragraph *a*.”

(2) Subsection 1 has effect from 22 March 2011.

53. (1) Section 396 of the Act is amended by replacing paragraph *c.2* by the following paragraph:

“(c.2) any expense, incurred in respect of a mineral resource before a new mine in the mineral resource comes into production in reasonable commercial quantity, that results in income earned, or that may reasonably be expected to result in income earned, before the new mine comes into production in reasonable commercial quantity, except to the extent that the aggregate of all such expenses exceeds the aggregate of those incomes if

i. the expense is otherwise described in paragraph *c* of section 395 and incurred, in respect of the resource, in prospecting, drilling, trenching, digging test pits or preliminary sampling, or

ii. the expense is otherwise described in paragraph *c.1* of section 395;”.

(2) Subsection 1 applies in respect of an expense incurred after 5 November 2010.

54. (1) Section 408 of the Act is amended

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

“(b.0.1) any expense, or portion of any expense, that is not a Canadian exploration expense, incurred by the taxpayer for the purpose of bringing a new mine in a mineral resource in Canada that is a bituminous sands deposit or an oil shale deposit into production and incurred before the new mine comes into production in reasonable commercial quantities, including an expense for clearing the land, removing overburden and stripping, or building an entry ramp;”;

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

“(c) despite section 144, the cost to the taxpayer of property described in any of paragraphs *b*, *d.1* and *e* of section 370 or of a right or an interest relating to such property, other than a right or an interest that the taxpayer has because the taxpayer is a beneficiary under a trust or a member of a partnership, including any payment for the preservation of a taxpayer’s rights in respect of such a property, right or interest, but excluding, except for the application of this paragraph to a taxation year that begins after 31 December 2006;”.

(2) Paragraph 1 of subsection 1 applies in respect of expenses incurred after 21 March 2011.

(3) Paragraph 2 of subsection 1 applies in respect of a property or a right acquired after 21 March 2011.

55. (1) Section 412 of the Act is amended by replacing the portion of paragraph *b* before subparagraph *i* by the following:

“(b) all amounts each of which is, in respect of the disposition by the taxpayer before that time of a property described in any of paragraphs *b*, *d.1* and *e* of section 370, of a property disposed of after 21 March 2011 which was described in any of those paragraphs and the cost of which when acquired by the taxpayer was included in the Canadian development expense of the taxpayer, or of any right or interest relating to such a property, other than such a right or an interest that the taxpayer has by reason of being a beneficiary under a trust or a member of a partnership, equal to the amount by which”.

(2) Subsection 1 has effect from 22 March 2011.

56. (1) Section 560.2 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) the time at which the vendor last acquired control, within the meaning of subparagraph *b* of the first paragraph of section 739, with the necessary modifications, of the subsidiary; and”.

(2) Subsection 1 has effect from 22 March 2011.

57. (1) Section 651.1 of the Act is replaced by the following section:

“**651.1.** Except as otherwise provided in this Part and without restricting the application of sections 316.1, 456 to 458, 462.1 to 462.24, 466 to 467.1, 766.5 to 766.7.2 and 1034.0.0.2, an amount included under any of sections 659 and 661 to 663 in computing the income for a taxation year of a beneficiary of a trust is deemed to be income of the beneficiary for the year from a property that is an interest in the trust and not from any other source, and an amount deductible in computing the amount that would, but for paragraphs *a* and *b* of section 657 and section 657.1, be the income of a trust for a taxation year is not to be deducted by a beneficiary of the trust in computing the beneficiary’s income for a taxation year.”

(2) Subsection 1 has effect from 22 March 2011.

58. Section 693 of the Act is amended by replacing the second paragraph by the following paragraph:

“However, the taxpayer shall apply the provisions of this Book in the following order: Title I.0.0.1, sections 694.0.1, 694.0.2, 737.17, 737.18.12, 726.29 and 726.35, Titles V, VI.8, V.1, VI.1, VI.2, VI.3, VI.3.1, VI.3.2, VI.3.2.1, VI.3.2.2, VI.3.2.3, VII, VII.0.1, VI.5 and VI.5.1 and sections 725.1.2, 737.14 to 737.16.1, 737.18.10, 737.18.11, 737.18.17, 737.18.26, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.7, 737.22.0.10, 737.22.0.13, 737.25, 737.28, 726.28, 726.33 and 726.34.”

59. (1) The Act is amended by inserting the following section after section 693.3:

“693.4. In this Book, except Titles V, VI.3 and VI.9, where a Minister other than the Minister of Revenue or a body replaces or revokes a certificate, qualification certificate or other similar document that has been issued to a person or a partnership, the following rules apply in respect of the document, unless a more specific similar rule applies to it:

(a) the replaced document is null as of the date of its coming into force or of its deemed coming into force and the new document is deemed, unless it provides otherwise, to come into force as of that date and to have been issued at the time the replaced document was issued or is deemed to have been issued; and

(b) the revoked document is null as of the effective date of the revocation and is deemed not to have been issued, obtained or held as of that date.

Where a document is, without being replaced, amended by the revocation or replacement of any of its parts or in any other manner, the document before the amendment and the document as amended are deemed, for the purposes of this section, to be separate documents the first of which (referred to as the “replaced document”) has been replaced by the second (referred to as the “new document”).

Where, in the circumstances described in the second paragraph, a document is amended only for a part of its period of validity, the new document is deemed to describe both the situation prevailing before the amendment, as proven by the content of the replaced document, and the new situation, as proven by the content of the new document.”

(2) Subsection 1 has effect from 22 December 2010.

60. (1) Section 710 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) subject to section 711, the aggregate of all amounts each of which is the eligible amount of a gift, other than a gift the eligible amount of which is included in the aggregate described in any of paragraphs *b* to *e*, made by the corporation in the year, in any of the five preceding taxation years, if the gift was made in a taxation year that ended before 24 March 2006, or in any of the 20 preceding taxation years, if the gift is made in a taxation year that ends after 23 March 2006, to a qualified donee;”.

(2) Subsection 1 has effect from 1 January 2012.

61. (1) Section 710.0.2 of the Act is amended by replacing “716.0.3” in the portion before paragraph *a* by “716.0.11”.

(2) Subsection 1 has effect from 22 March 2011.

62. (1) Section 710.2.1 of the Act, amended by section 232 of chapter 21 of the statutes of 2011, is again amended by replacing “716.0.3” by “716.0.11”.

(2) Subsection 1 has effect from 22 March 2011.

63. (1) Section 714.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“714.1. For the purposes of this Title, where at any time a corporation makes a gift of a work of art referred to in the second paragraph to a donee referred to in any of paragraphs *b* to *e* and *g* to *i* of the definition of “qualified donee” in section 999.2 or in any of subparagraphs *i*, *iv* and *v* of paragraph *a* of the definition of “qualified donee” in subsection 1 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and whose registration as a qualified donee has not been revoked by the Minister of National Revenue, other than such a donee who acquires the work of art in connection with its primary mission, the corporation is deemed, in respect of that work of art, not to have made a gift unless the donee disposes of the work of art on or before 31 December of the fifth calendar year following the year that includes that time.”

(2) Subsection 1 has effect from 1 January 2012.

64. (1) Section 716 of the Act is amended by replacing “donee referred to in any of paragraphs *a* to *c* of section 710” in the portion of the first paragraph before subparagraph *a* by “qualified donee”.

(2) Subsection 1 has effect from 1 January 2012.

65. (1) Section 716.0.2 of the Act is amended by replacing “second” by “third”.

(2) Subsection 1 has effect from 6 July 2001.

66. (1) The Act is amended by inserting the following sections after section 716.0.3:

“716.0.4. Subject to sections 716.0.6 and 716.0.7, if a corporation has granted an option to a qualified donee in a taxation year, no amount in respect of the option is to be included in computing an amount under any of paragraphs *a* to *e* of section 710 in respect of the corporation for any year.

“716.0.5. Section 716.0.6 applies if

(*a*) an option to acquire a property of a corporation is granted to a qualified donee;

(b) the option is exercised so that the property is disposed of by the corporation and acquired by the qualified donee at a particular time; and

(c) either

i. the amount that is 80% of the fair market value of the property at the particular time is greater than or equal to the aggregate of

(1) the consideration received by the corporation from the qualified donee for the property, and

(2) the consideration received by the corporation from the qualified donee for the option, or

ii. the corporation establishes to the satisfaction of the Minister that the granting of the option or the disposition of the property was made by the corporation with the intention to make a gift to the qualified donee.

“716.0.6. If this section applies because of section 716.0.5, the following rules apply despite paragraph *a* of section 296:

(a) the corporation is deemed to have received proceeds of disposition of the property equal to the property’s fair market value at the particular time referred to in paragraph *b* of section 716.0.5; and

(b) there shall be included in the aggregate referred to in paragraph *a* of section 710, for the corporation’s taxation year that includes the particular time, the amount by which the property’s fair market value exceeds the aggregate of the amounts described in subparagraphs 1 and 2 of subparagraph *i* of paragraph *c* of section 716.0.5.

“716.0.7. If an option to acquire a particular property of a corporation is granted to a qualified donee and the option is disposed of by the qualified donee (otherwise than by the exercise of the option) at a particular time, the following rules apply:

(a) the corporation is deemed to dispose of a property at the particular time

i. the adjusted cost base of which to the corporation immediately before the particular time is equal to the consideration paid by the qualified donee for the option, and

ii. the proceeds of disposition of which are equal to the lesser of the fair market value of the particular property at the particular time and the fair market value of any consideration (other than a non-qualifying security of a person) received by the qualified donee for the option; and

(b) there shall be included in the aggregate referred to in paragraph *a* of section 710 for the corporation’s taxation year that includes the particular time

the amount by which the proceeds of disposition as determined by subparagraph ii of paragraph *a* exceed the consideration paid by the qualified donee for the option.

“716.0.8. Section 716.0.9 applies if a qualified donee has issued to a corporation a receipt referred to in section 712 in respect of a transfer of a property (in this section and section 716.0.9 referred to as the “original property”) and a property (in this section and sections 716.0.9 to 716.0.11 referred to as the “particular property”) that is

(a) the original property is later transferred to the corporation (unless that later transfer is reasonable consideration or remuneration for property acquired by or services rendered to a person); or

(b) any other property that may reasonably be considered compensation for or a substitute for, in whole or in part, the original property, is later transferred to the corporation.

“716.0.9. If this section applies because of section 716.0.8, the following rules apply:

(a) irrespective of whether the transfer of the original property by the corporation is a gift, the corporation is deemed not to have disposed of the original property at the time of that transfer nor to have made a gift;

(b) if the particular property is identical to the original property, the particular property is deemed to be the original property; and

(c) if the particular property is not the original property,

i. the corporation is deemed to have disposed of the original property at the time that the particular property is transferred to the corporation for proceeds of disposition equal to the greater of the fair market value of the particular property at that time and the fair market value of the original property at the time that it was transferred by the corporation to the qualified donee, and

ii. if, but for paragraph *a*, the transfer of the original property by the corporation would be a gift, the corporation is deemed to have, at the time of that transfer, transferred to the qualified donee a property that is the subject of a gift having a fair market value equal to the amount by which the fair market value of the original property at the time of that transfer exceeds the fair market value of the particular property at the time that it is transferred to the corporation.

“716.0.10. If section 716.0.9 applies in respect of a transfer of a particular property to a corporation and that particular property has a fair market value greater than \$50, the transferor must, in respect of that transfer, file a return containing prescribed information with the Minister not later than 90 days after the day on which the particular property was transferred and provide a copy of the return to the corporation.

“716.0.11. If section 716.0.9 applies in respect of a transfer of a particular property to a corporation, the Minister may, despite sections 1010 to 1011, make any assessment, reassessment or additional assessment of tax, interest or penalties payable under this Part by a person for any taxation year to the extent that the assessment, reassessment or additional assessment can reasonably be regarded as relating to the transfer of the particular property.”

(2) Subsection 1, when it inserts sections 716.0.4 to 716.0.7 of the Act, applies in respect of an option granted after 21 March 2011.

(3) Subsection 1, when it inserts sections 716.0.8 to 716.0.11 of the Act, applies in respect of the transfer of a property that occurs after 21 March 2011. In addition, an information return filed with the Minister of Revenue on or before 17 July 2012 is deemed to have been filed with the Minister of Revenue within the time limit provided for in section 716.0.10 of the Act.

67. Section 726.4.17.16 of the Act is repealed.

68. (1) Section 726.6.2 of the Act is amended by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) the other corporation is not connected, within the meaning of the regulations if the latter were read without reference to subparagraph *b* of the first paragraph of section 739, with the particular corporation.”

(2) Subsection 1 has effect from 22 March 2011.

69. (1) Section 726.20.1 of the Act is amended by replacing paragraph *b* of the definition of “eligible taxable capital gain amount” in the first paragraph by the following paragraph:

“(b) where paragraph *a* or *d* of section 231.2 applies in respect of the disposition of the particular property, the amount that would correspond to the individual’s taxable capital gain for the year from the disposition if that section were read without reference to that paragraph and, in any other case, the individual’s taxable capital gain for the year from the disposition of the particular property; and”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

70. (1) Section 726.20.2 of the Act is amended by inserting the following paragraph after the second paragraph:

“For the purposes of subparagraph *c* of the first paragraph, where an individual is deemed to have realized, at any time in a taxation year, a capital gain from another capital property under section 262.5, the capital gain is deemed to be a capital gain realized by the individual in the year in respect of a resource property.”

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

71. Section 733.0.2 of the Act is repealed.

72. Title VII.2.1 of Book IV of Part I of the Act, comprising sections 737.18.1 to 737.18.5, is repealed.

73. (1) Section 737.18.6 of the Act is amended by replacing paragraph *d* of the definition of “foreign specialist” in the first paragraph by the following paragraph:

“(d) the eligible employer has obtained in respect of the individual, for the purposes of this Title, a certificate issued by Investissement Québec for the taxation year and the certificate and, if applicable, all the similar certificates that were obtained in respect of the individual for preceding taxation years certify that, from the particular time to the end of the year or the part of the year, the individual is recognized as a specialist;”.

(2) Subsection 1 has effect from 1 January 2011.

74. (1) Section 737.18.9 of the Act is replaced by the following section:

“737.18.9. For the purposes of the definition of “eligible employer” in the first paragraph of section 737.18.6 and despite any provision to the contrary, a certificate that has been issued to a corporation or a partnership in respect of a recognized business is deemed to be valid until the time the certificate is revoked and it is deemed, only as of that time, not to have been issued.”

(2) Subsection 1 has effect from 22 December 2010.

75. (1) Section 737.18.10 of the Act is amended, in the third paragraph,

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

“(b) certifies that the individual is recognized as a specialist for all or part of the year;”;

(2) by striking out subparagraph *c*.

(2) Subsection 1 has effect from 1 January 2011.

76. (1) Section 737.18.14 of the Act is amended, in the first paragraph,

(1) by replacing paragraph *c* of the definition of “eligible activities” by the following paragraph:

“(c) are qualified international financial transactions within the meaning of section 7 of the Act respecting international financial centres (chapter C-8.3)

and are covered by a qualification certificate issued to the corporation by the Minister of Finance for the purposes of Division II.6.14.3 of Chapter III.1 of Title III of Book IX;”;

(2) by replacing “exemption period” wherever it appears in the following provisions by “tax-free period”:

- the definition of “compensation period”;
- the definition of “date of the beginning of the exemption period”;
- paragraph *a* of the definition of “eligibility period”.

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

77. Section 737.18.15 of the Act is amended by replacing “exemption period” in subparagraphs *a* and *b* of the second paragraph by “tax-free period”.

78. (1) Section 737.18.29 of the Act is amended, in the definition of “foreign specialist” in the first paragraph,

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

“(d) the qualified corporation has obtained in respect of the individual, for the purposes of this Title, a qualification certificate issued by the Minister of Finance for the taxation year and the qualification certificate and, if applicable, all the similar qualification certificates that were obtained in respect of the individual for preceding taxation years certify that, from the particular time to the end of the year or the part of the year, the individual is recognized as a specialist;”;

(2) by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2011.

79. (1) Section 737.18.30.1 of the Act is amended

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

“ii. as if “from the particular time to the end of the year or the part of the year” in paragraphs *c* and *d* was replaced by “throughout the year or the part of the year”.”;

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

“(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign specialist

working for the qualified corporation if paragraphs *c* and *d* of the definition of “foreign specialist” in the first paragraph of section 737.18.29 were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”.”

(2) Subsection 1 has effect from 1 January 2011.

80. (1) Section 737.18.30.2 of the Act is amended by replacing the portion of the third paragraph before subparagraph *a* by the following:

“In addition, where at a particular time an individual would again become a foreign specialist if this section were read without reference to the first and second paragraphs and paragraphs *c* and *d* of the definition of “foreign specialist” in the first paragraph of section 737.18.29 were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2011.

81. (1) Section 737.18.34 of the Act is amended, in the fourth paragraph,

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

“(b) certifies that the individual is recognized as a specialist for all or part of the year;”;

(2) by striking out subparagraph *c*.

(2) Subsection 1 has effect from 1 January 2011.

82. (1) Section 737.19 of the Act is amended by replacing paragraph *d* of the definition of “foreign researcher” in the first paragraph by the following paragraph:

“(d) the eligible employer has obtained in respect of the individual, for the purposes of this Title, from the Minister of Economic Development, Innovation and Export Trade, a certificate certifying that the individual is recognized as a researcher;”.

(2) Subsection 1 has effect from 1 January 2011.

83. (1) Section 737.20 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) a certificate referred to in paragraph *d* of the definition of “foreign researcher” in the first paragraph of section 737.19 that has been issued in respect of the individual, in relation to a preceding employment contract entered into with any eligible employer, is deemed to be issued to the eligible employer, in relation to the employment contract.”

(2) Subsection 1 has effect from 22 December 2010.

84. (1) Section 737.22.0.0.1 of the Act is amended, in the definition of “foreign researcher on a postdoctoral internship” in the first paragraph,

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

“(d) the eligible employer has obtained in respect of the individual, for the purposes of this Title, a certificate issued by the Minister of Education, Recreation and Sports for the taxation year and the certificate and, if applicable, all the similar certificates that were obtained in respect of the individual for preceding taxation years certify that, from the particular time to the end of the year or the part of the year, the individual is recognized as a researcher on a postdoctoral internship;”;

(2) by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2011.

85. (1) Section 737.22.0.0.2.1 of the Act is amended

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

“ii. as if “from the particular time to the end of the year or the part of the year” in the portion of paragraph *c* before subparagraph i and in paragraph *d* was replaced by “throughout the year or the part of the year”.”;’

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

“(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign researcher on a postdoctoral internship working for the eligible employer if the portion of paragraph *c* of the definition of “foreign researcher on a postdoctoral internship” in the first paragraph of section 737.22.0.0.1 before subparagraph i and paragraph *d* of that definition were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”.’”

(2) Subsection 1 has effect from 1 January 2011.

86. (1) Section 737.22.0.0.2.2 of the Act is amended by replacing the portion of the third paragraph before subparagraph *a* by the following:

“In addition, where at a particular time an individual would again become a foreign researcher on a postdoctoral internship if this section were read without reference to the first and second paragraphs and the portion of paragraph *c* of the definition of “foreign researcher on a postdoctoral internship”

in the first paragraph of section 737.22.0.0.1 before subparagraph *i* and paragraph *d* of that definition were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2011.

87. (1) Section 737.22.0.0.5 of the Act is amended by replacing paragraph *d* of the definition of “foreign expert” in the first paragraph by the following paragraph:

“(d) the eligible employer has obtained in respect of the individual, for the purposes of this Title, a certificate issued by the Minister of Economic Development, Innovation and Export Trade for the taxation year and the certificate and, if applicable, all the similar certificates that were obtained in respect of the individual for preceding taxation years certify that, from the particular time to the end of the year or the part of the year, the individual is recognized as an expert;”.

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

88. (1) Section 737.22.0.0.6 of the Act is amended

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

“**737.22.0.0.6.** For the application of the definition of “foreign expert” in the first paragraph of section 737.22.0.0.5 to an individual who entered into an employment contract with an eligible employer, the following rules must be taken into consideration:”;

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

“(b) where, in relation to taxation years preceding the year 2011, a particular certificate referred to in paragraph *d* of that definition has been issued in respect of the individual to any eligible employer,

i. the particular certificate is deemed to have been issued for each of the preceding taxation years, and

ii. the particular certificate is deemed to have been issued to the eligible employer in relation to the employment contract, if the contract has been entered into in any of the preceding taxation years.”

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

89. (1) Section 737.22.0.0.6.1 of the Act is amended

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

“ii. as if “from the particular time to the end of the year or the part of the year” in the portion of paragraph *c* before subparagraph *i* and in paragraph *d* was replaced by “throughout the year or the part of the year”.”;

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

“(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign expert working for the eligible employer if the portion of paragraph *c* of the definition of “foreign expert” in the first paragraph of section 737.22.0.0.5 before subparagraph *i* and paragraph *d* of that definition were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”.”

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

90. (1) Section 737.22.0.0.6.2 of the Act is amended by replacing the portion of the third paragraph before subparagraph *a* by the following:

“In addition, where at a particular time an individual would again become a foreign expert if this section were read without reference to the first and second paragraphs and the portion of paragraph *c* of the definition of “foreign expert” in the first paragraph of section 737.22.0.0.5 before subparagraph *i* and paragraph *d* of that definition were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”, the following rules apply:”.

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

91. (1) Section 737.22.0.1 of the Act is amended, in the definition of “foreign specialist” in the first paragraph,

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

“(d) the eligible employer has obtained in respect of the individual, for the purposes of this Title, a certificate issued by Investissement Québec for the taxation year and the certificate and, if applicable, all the similar certificates that were obtained in respect of the individual for preceding taxation years certify that, from the particular time to the end of the year or the part of the year, the individual is recognized as a specialist;”;

(2) by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2011.

92. (1) Section 737.22.0.1.3 of the Act is replaced by the following section:

“737.22.0.1.3. Where, but for this section, a corporation would no longer be an eligible employer for a taxation year because of the revocation of a certificate or a qualification certificate it was issued, the following rules must, for the purposes of this Title, be taken into consideration despite any provision to the contrary:

(a) if the corporation is described in any of paragraphs *a* and *g* to *j* of the definition of “eligible employer” in the first paragraph of section 737.22.0.1, the certificate or qualification certificate is deemed to be valid until the time the certificate or qualification certificate is revoked and it is deemed, only as of that time, not to have been issued; and

(b) if the corporation is described in any of paragraphs *b* to *f* of that definition, the certificate is deemed not to have been revoked for that taxation year.”

(2) Subsection 1 has effect from 22 December 2010.

93. (1) Section 737.22.0.2.1 of the Act is amended

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

“ii. as if “from the particular time to the end of the year or the part of the year” in paragraphs *c* and *d* was replaced by “throughout the year or the part of the year”.”;

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

“(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign specialist working for the eligible employer if paragraphs *c* and *d* of the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”.”

(2) Subsection 1 has effect from 1 January 2011.

94. (1) Section 737.22.0.2.2 of the Act is amended by replacing the portion of the third paragraph before subparagraph *a* by the following:

“In addition, where at a particular time an individual would again become a foreign specialist if this section were read without reference to the first and second paragraphs and paragraphs *c* and *d* of the definition of “foreign specialist” in the first paragraph of section 737.22.0.1 were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”, the following rules apply:”

(2) Subsection 1 has effect from 1 January 2011.

95. (1) Section 737.22.0.5 of the Act is amended, in the definition of “foreign professor” in the first paragraph,

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

“(d) the eligible employer has obtained in respect of the individual, for the purposes of this Title, a certificate issued by the Minister of Education, Recreation and Sports for the taxation year and the certificate and, if applicable, all the similar certificates that were obtained in respect of the individual for preceding taxation years certify that, from the particular time to the end of the year or the part of the year, the individual is recognized as a professor;”;

(2) by striking out paragraph *e*.

(2) Subsection 1 has effect from 1 January 2011.

96. (1) Section 737.22.0.6.1 of the Act is amended

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

“ii. as if “from the particular time to the end of the year or the part of the year” in paragraphs *c* and *d* was replaced by “throughout the year or the part of the year”.”;

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

“(b) at a particular time, the individual would be, for the first time since the entering into the contract referred to in subparagraph *a*, a foreign professor working for the eligible employer if paragraphs *c* and *d* of the definition of “foreign professor” in the first paragraph of section 737.22.0.5 were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”.”

(2) Subsection 1 has effect from 1 January 2011.

97. (1) Section 737.22.0.6.2 of the Act is amended by replacing the portion of the third paragraph before subparagraph *a* by the following:

“In addition, where at a particular time an individual would again become a foreign professor if this section were read without reference to the first and second paragraphs and paragraphs *c* and *d* of the definition of “foreign professor” in the first paragraph of section 737.22.0.5 were read as if “from the particular time to the end of the year or the part of the year” was replaced by “throughout the year or the part of the year”, the following rules apply:”.

(2) Subsection 1 has effect from 1 January 2011.

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

““eligible individual”, for a taxation year, means an individual who was not resident in Canada at any time in the year and who holds a qualification certificate that was issued to the individual by the Société de développement des entreprises culturelles for the purposes of this Title in respect of an eligible production;”.

(2) Subsection 1 has effect from 22 December 2010.

99. (1) Section 739 of the Act is amended by adding the following after paragraph *c*:

“(d) a dividend on a share is a qualified dividend to the extent that

i. it is not received under section 508 to the extent that that section refers to section 506, or

ii. it is received under section 508 to the extent that that section refers to section 506 and,

(1) if the share is held by an individual other than a trust, the dividend is received by the individual,

(2) if the share is held by a corporation, the dividend is received by the corporation while it is a private corporation, and is paid by another private corporation,

(3) if the share is held by a trust, the dividend is received by the trust or designated under section 666 by the trust in respect of a beneficiary and the beneficiary is a person described in the second paragraph, a partnership each of the members of which is, when the dividend is received, a person described in the second paragraph, or another trust or partnership if the trust establishes that the dividend is received by a person described in the second paragraph, or

(4) if the share is held by a partnership, the dividend is included in the income of a member of the partnership and the member is a person described in the second paragraph or the dividend is designated under section 666 by a member of the partnership that is a trust in respect of a beneficiary described in subparagraph 3.

A person to whom subparagraphs 3 and 4 of subparagraph ii of subparagraph *d* of the first paragraph refer, in relation to a dividend, is

(a) an individual other than a trust;

(b) a private corporation when the corporation receives the dividend, if the dividend is paid by another private corporation; or

(c) a trust that does not designate the dividend under section 666.”

(2) Subsection 1 has effect from 22 March 2011.

100. (1) Section 741.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**741.1.** A qualified dividend is not to be included in the aggregate determined under subparagraph *i* of paragraph *a* of section 741 or paragraph *b* of that section where the taxpayer referred to in that section establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

101. (1) Section 741.3 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**741.3.** A qualified dividend is not to be included in the aggregate determined under subparagraph *i* of paragraph *a* of section 741.2 or paragraph *b* or *c* of that section where the taxpayer referred to in that section establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

102. (1) Section 742 of the Act is amended by replacing the portion of subparagraph *c* of the third paragraph before subparagraph *i* by the following:

“(c) received on the share referred to in the first paragraph and designated under section 666 by the trust in respect of a beneficiary that was a corporation, a partnership or another trust, provided the dividend is a qualified dividend and the trust establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

103. (1) Section 742.1 of the Act is amended by replacing the portion of subparagraph *c* of the third paragraph before subparagraph *i* by the following:

“(c) received on the share referred to in the first paragraph after the time of acquisition and designated under section 666 by the trust in respect of a beneficiary that was a corporation, a partnership or another trust, provided the dividend is a qualified dividend and the trust establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

104. (1) Section 742.2 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**742.2.** A qualified dividend received by a trust is not to be included under subparagraph i of subparagraph *a* or subparagraph ii of subparagraph *b* of the first paragraph of section 742 or subparagraph i of subparagraph *a* of the first paragraph of section 742.1 where the trust establishes that the dividend”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

105. (1) Section 742.3 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**742.3.** A qualified dividend that is a taxable dividend received on a share and designated under section 666 by a trust in respect of a beneficiary that was a corporation, partnership or trust is not to be included under subparagraph *b* of the first paragraph of section 742 or 742.1 where the trust establishes that the dividend was received by an individual (other than a trust), or”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

106. (1) Section 743.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**743.1.** A qualified dividend is not to be included in the aggregate determined under any of paragraphs *a* to *c* of section 743 where the taxpayer referred to in that section establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

107. (1) Section 744.0.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**744.0.1.** A qualified dividend is not to be included in the aggregate determined under any of paragraphs *a* to *c* of section 744 where the shareholder referred to in that section establishes that”.

(2) Subsection 1 has effect from 22 March 2011.

108. (1) Section 744.2.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“744.2.1. A qualified dividend is not to be included in the aggregate determined under paragraph *a* of section 744.2 where the trust referred to in that section establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

109. (1) Section 744.2.2 of the Act is amended by replacing the portion before paragraph *a* by the following:

“744.2.2. A qualified dividend is not to be included in the aggregate determined under paragraph *b* of section 744.2 where the trust referred to in that section establishes that”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

110. (1) Section 744.6 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) the taxpayer is a financial institution in the year, the share is a mark-to-market property for the year, and the taxpayer received either a dividend on the share at a time when the taxpayer and persons with whom the taxpayer was not dealing at arm’s length held in total more than 5% of the issued shares of any class of the capital stock of the corporation that paid the dividend, or a dividend on the share paid under section 506; or”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

111. (1) Section 744.6.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“744.6.1. A dividend, other than a dividend received under section 508 to the extent that that section refers to section 506, is not to be included in the aggregate determined under subparagraph ii of subparagraph *b* of the third paragraph of section 744.6 in respect of a taxpayer referred to in that section unless”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

112. (1) Section 749.1 of the Act is amended by replacing “772.13” by “772.13.3”.

(2) Subsection 1 applies from the taxation year 2011. It also applies to an individual’s taxation year for which the Minister of Revenue may, on 21 December 2011 and under sections 1010 to 1011 of the Act, determine or

redetermine the individual's tax payable and make an assessment, a reassessment or an additional assessment.

113. (1) The Act is amended by inserting the following after section 752.0.10.0.3:

“CHAPTER 1.0.2.0.2

“TAX CREDIT FOR VOLUNTEER FIREFIGHTERS

“752.0.10.0.4. In this chapter,

“eligible volunteer firefighting services” means services (other than excluded services) provided by an individual in the individual's capacity as a volunteer firefighter to a fire safety service and that consist primarily of being on call for and responding to firefighting and related emergency calls, attending meetings held by the fire safety service and participating in required training related to the prevention or suppression of fires;

“excluded services” means services provided by an individual in the individual's capacity as a volunteer firefighter to a fire safety service to which the individual also provides firefighting services otherwise than as a volunteer.

“752.0.10.0.5. An individual may deduct, from the individual's tax otherwise payable for a taxation year under this Part, an amount equal to the product obtained by multiplying \$3,000 by the percentage specified in paragraph *a* of section 750 that is applicable for the year if

(a) the individual performs not less than 200 hours of eligible volunteer firefighting services in the year for one or more fire safety services; and

(b) the individual files with the Minister, at the request of and in the manner determined by the Minister, a written certificate from the fire chief or an authorized representative of each fire safety service to which the individual provided eligible volunteer firefighting services in the year, attesting to the number of hours of such services performed in the year by the individual for that fire safety service.”

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

114. (1) Section 752.0.10.1 of the Act is amended, in the first paragraph,

(1) by replacing “second” in paragraph *a* of the definition of “non-qualifying security” by “third”;

(2) by replacing the definition of “total charitable gifts” by the following definition:

““total charitable gifts” of an individual for a taxation year means the aggregate of all amounts each of which is the eligible amount of a gift (other than a gift described in any of the definitions of “total Crown gifts” of the individual for the year, “total cultural gifts” of the individual for the year, “total gifts of qualified property” of the individual for the year and “total musical instrument gifts” of the individual for the year) made by the individual in the year or in any of the five preceding taxation years to a qualified donee, if the conditions set out in section 752.0.10.2 are met in respect of that amount;”.

(2) Paragraph 1 of subsection 1 has effect from 6 July 2001.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2012. In addition, when paragraph *e* of the definition of “total charitable gifts” in the first paragraph of section 752.0.10.1 of the Act applies in respect of a gift made after 8 May 2000, it is to be read as follows:

“(e) a municipality in Canada,”.

115. (1) Section 752.0.10.10.3 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) for the purposes of this chapter, except section 752.0.10.10.2, and of sections 985.1 to 985.22, 985.23.1 to 985.23.7, 985.23.9, 985.23.10, 985.24, 985.25 and 999.2, the transfer referred to in section 752.0.10.10.2 is deemed to be a gift made immediately before the individual’s death by the individual to the qualified donee referred to in section 752.0.10.10.2; and”.

(2) Subsection 1 has effect from 1 January 2012.

116. (1) Section 752.0.10.10.5 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) for the purposes of this chapter, except section 752.0.10.10.4, and of sections 985.1 to 985.22, 985.23.1 to 985.23.7, 985.23.9, 985.23.10, 985.24, 985.25 and 999.2, the transfer referred to in section 752.0.10.10.4 is deemed to be a gift made immediately before the individual’s death by the individual to the qualified donee referred to in section 752.0.10.10.4; and”.

(2) Subsection 1 has effect from 1 January 2012.

117. (1) Section 752.0.10.11.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“**752.0.10.11.1.** For the purposes of this chapter, if at any time an individual makes a gift of a work of art described in the second paragraph to a donee referred to in any of paragraphs *b* to *e* and *g* to *i* of the definition of “qualified donee” in section 999.2 or in any of subparagraphs *i*, *iv* and *v* of paragraph *a* of the definition of “qualified donee” in subsection 1 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1,

5th Supplement) and whose registration as a qualified donee has not been revoked by the Minister of National Revenue, other than such a donee who acquires the work of art in connection with its primary mission, the individual is deemed, in respect of that work of art, not to have made a gift unless the donee disposes of the work of art on or before 31 December of the fifth year following the year that includes that time.”

(2) Subsection 1 has effect from 1 January 2012.

118. (1) Section 752.0.10.12 of the Act is amended by replacing “donee described in the definitions of “total charitable gifts”, “total Crown gifts” and “total gifts of qualified property” in the first paragraph of section 752.0.10.1” in the portion of the first paragraph before subparagraph *a* by “qualified donee”.

(2) Subsection 1 has effect from 1 January 2012.

119. (1) Section 752.0.10.16 of the Act is amended by replacing paragraph *c* by the following paragraph:

“(c) if the security is disposed of by the donee within 60 months after the particular time and paragraph *b* does not apply to the security, the individual is deemed to have made a gift to the donee of a property at the time of the disposition and the fair market value of the property is deemed to be the lesser of the fair market value of any consideration (other than a non-qualifying security of any person) received by the donee for the security and the fair market value of the security at the particular time that would, but for this section, have been included in the individual’s total charitable gifts or total Crown gifts for a taxation year;”.

(2) Subsection 1 has effect from 22 March 2011.

120. (1) The Act is amended by inserting the following sections after section 752.0.10.16:

“**752.0.10.16.1.** Section 752.0.10.16.2 applies if, as part of a series of transactions,

(a) an individual makes, at a particular time, a gift of a particular property to a qualified donee;

(b) a particular person holds a non-qualifying security of the individual; and

(c) the qualified donee acquires, directly or indirectly, a non-qualifying security of the individual or of the particular person.

“**752.0.10.16.2.** If this section applies because of section 752.0.10.16.1, the following rules apply:

(a) for the purposes of this chapter, the fair market value of the particular property is deemed to be reduced by an amount equal to the fair market value of the non-qualifying security acquired by the qualified donee;

(b) for the purposes of section 752.0.10.16, the following presumptions apply:

i. if the non-qualifying security acquired by the qualified donee is a non-qualifying security of the particular person, it is deemed to be a non-qualifying security of the individual, and

ii. the individual is deemed to have made, at the particular time referred to in section 752.0.10.16.1, a gift of the non-qualifying security acquired by the qualified donee, the fair market value of which may not exceed the amount by which the fair market value of the particular property determined without reference to paragraph *a* exceeds the fair market value of the particular property determined under paragraph *a*; and

(c) paragraph *b* of section 752.0.10.16 does not apply in respect of the gift.

“752.0.10.16.3. For the purposes of sections 752.0.10.16.1 and 752.0.10.16.2, if, as part of a series of transactions, an individual makes a gift to a qualified donee and the qualified donee acquires a non-qualifying security of a person (other than the individual or the particular person referred to in section 752.0.10.16.1) and it may reasonably be considered, having regard to all the circumstances, that one of the purposes or results of the acquisition of the non-qualifying security by the qualified donee was to facilitate, directly or indirectly, the making of the gift by the individual, the non-qualifying security acquired by the qualified donee is deemed to be a non-qualifying security of the individual.”

(2) Subsection 1 has effect from 22 March 2011.

121. (1) The Act is amended by inserting the following sections after section 752.0.10.18:

“752.0.10.19. Subject to sections 752.0.10.21 and 752.0.10.22, if an individual has granted an option to a qualified donee in a taxation year, no amount in respect of the option is to be included in computing the total charitable gifts, total Crown gifts, total cultural gifts, total gifts of qualified property or total musical instrument gifts of the individual for any year.

“752.0.10.20. Section 752.0.10.21 applies if

(a) an option to acquire a property of an individual is granted to a qualified donee;

(b) the option is exercised so that the property is disposed of by the individual and acquired by the qualified donee at a particular time; and

(c) either

i. the amount that is 80% of the fair market value of the property at the particular time is greater than or equal to the aggregate of

(1) the consideration received by the individual from the qualified donee for the property, and

(2) the consideration received by the individual from the qualified donee for the option, or

ii. the individual establishes to the satisfaction of the Minister that the granting of the option or the disposition of the property was made by the individual with the intention to make a gift to the qualified donee.

“752.0.10.21. If this section applies because of section 752.0.10.20, the following rules apply despite paragraph *a* of section 296:

(a) the individual is deemed to have received proceeds of disposition of the property equal to the property’s fair market value at the particular time referred to in paragraph *b* of section 752.0.10.20; and

(b) there shall be included in the individual’s total charitable gifts, for the taxation year that includes the particular time, the amount by which the property’s fair market value exceeds the aggregate of the amounts described in subparagraphs 1 and 2 of subparagraph i of paragraph *c* of section 752.0.10.20.

“752.0.10.22. If an option to acquire a particular property of an individual is granted to a qualified donee and the option is disposed of by the qualified donee (otherwise than by the exercise of the option) at a particular time, the following rules apply:

(a) the individual is deemed to dispose of a property at the particular time

i. the adjusted cost base of which to the individual immediately before the particular time is equal to the consideration paid by the qualified donee for the option, and

ii. the proceeds of disposition of which are equal to the lesser of the fair market value of the particular property at the particular time and the fair market value of any consideration (other than a non-qualifying security of a person) received by the qualified donee for the option; and

(b) there shall be included in the total charitable gifts of the individual for the individual’s taxation year that includes the particular time the amount by which the proceeds of disposition as determined by subparagraph ii of paragraph *a* exceed the consideration paid by the qualified donee for the option.

“752.0.10.23. Section 752.0.10.24 applies if a qualified donee has issued to an individual a receipt referred to in section 752.0.10.3 in respect of a transfer of a property (in this section and section 752.0.10.24 referred to as the “original property”) and a property (in this section and sections 752.0.10.24 to 752.0.10.26 referred to as the “particular property”) that is

(a) the original property is later transferred to the individual (unless that later transfer is reasonable consideration or remuneration for property acquired by or services rendered to a person); or

(b) any other property that may reasonably be considered compensation for or a substitute for, in whole or in part, the original property, is later transferred to the individual.

“752.0.10.24. If this section applies because of section 752.0.10.23, the following rules apply:

(a) irrespective of whether the transfer of the original property by the individual is a gift, the individual is deemed not to have disposed of the original property at the time of that transfer nor to have made a gift;

(b) if the particular property is identical to the original property, the particular property is deemed to be the original property; and

(c) if the particular property is not the original property,

i. the individual is deemed to have disposed of the original property at the time that the particular property is transferred to the individual for proceeds of disposition equal to the greater of the fair market value of the particular property at that time and the fair market value of the original property at the time that it was transferred by the individual to the qualified donee, and

ii. if, but for paragraph *a*, the transfer of the original property by the individual would be a gift, the individual is deemed to have, at the time of that transfer, transferred to the qualified donee a property that is the subject of a gift having a fair market value equal to the amount by which the fair market value of the original property at the time of that transfer exceeds the fair market value of the particular property at the time that it is transferred to the individual.

“752.0.10.25. If section 752.0.10.24 applies in respect of a transfer of a particular property to an individual and that particular property has a fair market value greater than \$50, the transferor must, in respect of that transfer, file a return containing prescribed information with the Minister not later than 90 days after the day on which the particular property was transferred and provide a copy of the return to the individual.

“752.0.10.26. If section 752.0.10.24 applies in respect of a transfer of a particular property to an individual, the Minister may, despite sections 1010 to 1011, make any assessment, reassessment or additional assessment of

tax, interest or penalties payable under this Part by a person for any taxation year to the extent that the assessment, reassessment or additional assessment can reasonably be regarded as relating to the transfer of the particular property.”

(2) Subsection 1, when it inserts sections 752.0.10.19 to 752.0.10.22 of the Act, applies in respect of an option granted after 21 March 2011.

(3) Subsection 1, when it inserts sections 752.0.10.23 to 752.0.10.26 of the Act, applies in respect of the transfer of a property that occurs after 21 March 2011. In addition, an information return filed with the Minister of Revenue on or before 17 July 2012 is deemed to have been filed with the Minister of Revenue within the time limit provided for in section 752.0.10.25 of the Act.

122. (1) Section 752.0.18.10 of the Act is amended

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

“iv. a university outside Canada if the individual pursued full-time studies leading to a degree, for a period of at least three consecutive weeks;”;

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

“(d) the amount of the individual’s examination fees paid in respect of the year or a preceding year if that year is subsequent to the taxation year 2010 to an educational institution referred to in subparagraph i or ii of paragraph *a*, a professional association, a provincial government department or other similar institution, in relation to an examination the individual has taken in the year if

i. the conditions set out in section 752.0.18.13 are met in respect of that amount, and

ii. the examination is required to obtain a professional status recognized under a law of Canada or of a province, or a licence or certification in respect of a trade, where that status, licence or certification allows the individual to practise the profession or trade in Canada.”

(2) Paragraph 1 of subsection 1 applies in respect of tuition fees paid for a taxation year subsequent to the taxation year 2010.

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

123. (1) The Act is amended by inserting the following section after section 752.0.18.10.1:

“**752.0.18.10.2.** For the purposes of section 752.0.18.10, the examination fees of an individual includes ancillary fees and charges, other than fees and charges included in section 752.0.18.10.1, that are paid to an

educational institution referred to in subparagraph *i* of paragraph *a* of section 752.0.18.10, a professional order referred to in paragraph *b* of that section, a professional organization referred to in paragraph *c* of that section, or a professional association, a provincial government department or other similar institution referred to in paragraph *d* of that section, in relation to an examination taken by the individual, but does not include any fee or charge to the extent that it is levied in respect of

- (a) property to be acquired by an individual;
- (b) the construction, renovation or maintenance of any building or facility;
or
- (c) any fee or charge for a taxation year that, but for this paragraph, would be included because of this section in the individual's examination fees and that is not required to be paid by all the individuals taking the examination to the extent that the total for the year of all such fees and charges paid in respect of the individual's examination fees exceeds \$250."

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

124. (1) Section 752.0.18.12 of the Act is amended by adding the following paragraph after paragraph *c*:

"(d) the examination fees in respect of which the individual is or was entitled to receive a reimbursement or any form of assistance under a program of the State or of Her Majesty in right of Canada or a province, other than Québec, designed to facilitate the entry or re-entry of workers into the labour force, where the amount of the reimbursement or assistance, as the case may be, is not included in computing the individual's income."

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

125. (1) Section 752.0.22 of the Act is amended by replacing "776.1.5.0.17, 776.1.5.0.18, 752.0.18.8" by "752.0.18.8, 776.1.5.0.17, 776.1.5.0.18, 752.0.10.0.5".

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

126. (1) Section 752.0.24 of the Act is amended

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

"(a) only the following amounts may be deducted by the individual under sections 752.0.0.1 to 752.0.7, 752.0.10.0.5 and 752.0.10.1 to 752.0.18.15 in respect of any period in the year throughout which the individual was resident in Canada:

i. such of the amounts deductible under sections 752.0.10.0.5, 752.0.10.6, 752.0.11 to 752.0.13.3, 752.0.18.3, 752.0.18.8, 752.0.18.10 and 752.0.18.15 as can reasonably be considered wholly applicable to such a period, computed as though that period were a whole taxation year, and”;

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

“(b) the amount deductible for the year under any of sections 752.0.0.1 to 752.0.7, 752.0.10.0.5 and 752.0.10.1 to 752.0.18.15 in respect of the part of the year that is not included in the period referred to in subparagraph *a* is to be computed as though such part were a whole taxation year.”;

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

“However, the amount deductible for the year by the individual under any of sections 752.0.0.1 to 752.0.7, 752.0.10.0.5 and 752.0.10.1 to 752.0.18.15 must not exceed the amount that would have been deductible under that section had the individual been resident in Canada throughout the year.”

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

127. (1) Section 752.0.25 of the Act is amended, in the second paragraph,

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

“(a) where all or substantially all of the individual’s income for the year, as determined under section 28, is included in computing the individual’s taxable income earned in Canada for the year, such portion of the amounts determined under sections 752.0.0.1 to 752.0.10, 752.0.10.0.5 and 752.0.11 to 752.0.13.1.1, as is represented by the proportion described in the second paragraph of section 26; and”;

(2) by replacing “752.0.10.18” in subparagraph *b* by “752.0.10.26”.

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

(3) Paragraph 2 of subsection 1 has effect from 22 March 2011.

128. (1) Section 752.0.27 of the Act is amended by inserting “, 752.0.10.0.5” before “and 752.0.14” in the portion of the first paragraph before subparagraph *a*.

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

129. (1) Section 752.12 of the Act is amended by replacing “772.13” in paragraph *b* by “772.13.3”.

(2) Subsection 1 applies from the taxation year 2011. It also applies to an individual's taxation year for which the Minister of Revenue may, on 21 December 2011 and under sections 1010 to 1011 of the Act, determine or redetermine the individual's tax payable and make an assessment, a reassessment or an additional assessment.

130. (1) Section 752.14 of the Act is amended by replacing “772.13” by “772.13.3”.

(2) Subsection 1 applies from the taxation year 2011. It also applies to an individual's taxation year for which the Minister of Revenue may, on 21 December 2011 and under sections 1010 to 1011 of the Act, determine or redetermine the individual's tax payable and make an assessment, a reassessment or an additional assessment.

131. (1) Section 766.5 of the Act is amended by replacing the definition of “excluded amount” by the following definition:

““excluded amount”, in respect of an individual for a taxation year, means an amount that is the income from, or the taxable capital gain from the disposition of, a property acquired by or for the benefit of the individual as a consequence of the death of

(a) the individual's father or mother; or

(b) any other person, if the individual is enrolled as a full-time student during the year at an educational institution prescribed for the purposes of paragraph *d* of the definition of “trust” in section 890.15, or an individual in respect of whom subparagraphs *a* to *c* of the first paragraph of section 752.0.14 apply for the year;”.

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

132. (1) The Act is amended by inserting the following sections after section 766.7:

“766.7.1. If a specified individual would have for a taxation year, but for this chapter, a taxable capital gain (other than an excluded amount) from a disposition of shares (other than shares listed on a designated stock exchange or shares of a mutual fund corporation) that are transferred, either directly or indirectly, in any manner whatever, to a person with whom the specified individual does not deal at arm's length, the amount of that taxable capital gain is deemed not to be a taxable capital gain and twice the amount is deemed to be received by the specified individual in the year as a taxable dividend that is not an eligible dividend.

“766.7.2. If a specified individual would be, but for this chapter, required under section 662 or paragraph *a* of section 663 to include an amount in

computing the specified individual's income for a taxation year, to the extent that the amount can reasonably be considered to be attributable to a taxable capital gain (other than an excluded amount) of a trust from a disposition of shares (other than shares listed on a designated stock exchange or shares of a mutual fund corporation) that are transferred, either directly or indirectly, in any manner whatever, to a person with whom the specified individual does not deal at arm's length, section 662 and paragraph *a* of section 663 do not apply in respect of the amount and twice the amount is deemed to be received by the specified individual in the year as a taxable dividend that is not an eligible dividend."

(2) Subsection 1 applies in respect of a disposition that occurs after 21 March 2011.

133. (1) The Act is amended by inserting the following section after section 771.1.1:

"771.1.1.1. In this Title, where a Minister other than the Minister of Revenue or a body replaces or revokes a certificate, qualification certificate or other similar document, the following rules apply in respect of the document, unless a more specific similar rule applies to it:

(a) the replaced document is null as of the date of its coming into force or of its deemed coming into force and the new document is deemed, unless it provides otherwise, to come into force as of that date and to have been issued at the time the replaced document was issued or is deemed to have been issued; and

(b) the revoked document is null as of the effective date of the revocation and is deemed not to have been issued, obtained or held as of that date.

Where a document is, without being replaced, amended by the revocation or replacement of any of its parts or in any other manner, the document before the amendment and the document as amended are deemed, for the purposes of this section, to be separate documents the first of which (referred to as the "replaced document") has been replaced by the second (referred to as the "new document").

Where, in the circumstances described in the second paragraph, a document is amended only for a part of its period of validity, the new document is deemed to describe both the situation prevailing before the amendment, as proven by the content of the replaced document, and the new situation, as proven by the content of the new document."

(2) Subsection 1 has effect from 22 December 2010.

134. Section 771.2.3 of the Act is repealed.

135. (1) Section 771.12 of the Act is amended by replacing the portion before paragraph *b* by the following:

“771.12. Subject to section 771.13, a corporation is an exempt corporation for a taxation year if it carries on or may carry on the business referred to in the certificate described in paragraph *a* and

(*a*) the corporation holds a certificate issued by Investissement Québec certifying that the business referred to in the certificate is

i. an innovative project carried out by the corporation in an information technology development centre,

ii. an innovative project carried out by the corporation in a new economy centre, or

iii. an innovative project carried out by the corporation in a biotechnology development centre;”.

(2) Subsection 1 has effect from 1 January 2011.

136. (1) Section 772.2 of the Act is amended by inserting “772.13.2,” after “767,” in the definition of “tax otherwise payable”.

(2) Subsection 1 applies from the taxation year 2011. It also applies to an individual’s taxation year for which the Minister of Revenue may, on 21 December 2011 and under sections 1010 to 1011 of the Act, determine or redetermine the individual’s tax payable and make an assessment, a reassessment or an additional assessment.

137. (1) The Act is amended by inserting the following after section 772.13:

“CHAPTER I.0.1

“TAX CREDIT COMPENSATING TAX PAID TO THE GOVERNMENT OF A PROVINCE OTHER THAN QUÉBEC

“772.13.1. In this chapter,

“eligible individual” for a taxation year means an individual who

(*a*) is deemed to have been resident in Québec throughout the taxation year on the ground that the individual sojourned in Québec for a period of, or periods the total of which is, 183 days or more and was ordinarily resident outside Canada; and

(*b*) is resident, under a tax agreement that Canada has entered into with a particular country, in the particular country and not in Canada and consequently is deemed, for the purposes of the Income Tax Act (Revised Statutes of Canada,

1985, chapter 1, 5th Supplement) and because of subsection 5 of section 250 of that Act, not to be resident in Canada for the year;

“tax otherwise payable” by an individual under this Part for a taxation year means the tax payable by the individual for the year under this Part, computed without taking into account this chapter and sections 766.2 to 766.3, 767, 772.2 to 772.13, 772.14 to 776.1.6, 1183 and 1184.

“772.13.2. An eligible individual for a taxation year may deduct from the individual’s tax otherwise payable under this Part for the year the aggregate of all amounts each of which is an income tax the individual pays for the year to the government of a province, other than Québec, that may reasonably be considered to relate to the portion of the individual’s income from an office or employment that is, for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), included in computing the individual’s taxable income earned in Canada for the year under subparagraph i of paragraph *a* of subsection 1 of section 115 of that Act and that is attributable to the duties performed by the individual in that province.

“772.13.3. The deduction provided for in section 772.13.2 in respect of an eligible individual for a taxation year must not exceed the proportion, without exceeding 1, of the individual’s tax otherwise payable under this Part for the year that the amount that is the portion of the individual’s income from an office or employment that is, for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), included in computing the individual’s taxable income earned in Canada for the year under subparagraph i of paragraph *a* of subsection 1 of section 115 of that Act and that is attributable to the duties performed by the individual in a province other than Québec, except the portion of that amount that is deducted by the individual in computing the individual’s taxable income for the year under paragraph *a* of section 725, is of the individual’s taxable income for the year.”

(2) Subsection 1 applies from the taxation year 2011. It also applies to an individual’s taxation year for which the Minister of Revenue may, on 21 December 2011 and under sections 1010 to 1011 of the Act, determine or redetermine the individual’s tax payable and make an assessment, a reassessment or an additional assessment.

138. (1) Section 776.41.21 of the Act is amended, in the second paragraph,

(1) by replacing subparagraph ii of subparagraph *a* by the following subparagraph:

“ii. the amount of the person’s examination fees that are paid in respect of the year and that are referred to in any of paragraphs *b* to *d* of section 752.0.18.10; and”;

(2) by inserting “752.0.10.0.5,” after “752.0.7.4,” in subparagraph *b*.

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

139. (1) Section 776.42 of the Act is amended by replacing “772.13” by “772.13.3”.

(2) Subsection 1 applies from the taxation year 2011. It also applies to an individual’s taxation year for which the Minister of Revenue may, on 21 December 2011 and under sections 1010 to 1011 of the Act, determine or redetermine the individual’s tax payable and make an assessment, a reassessment or an additional assessment.

140. (1) Section 776.65 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) the amount deducted under any of sections 752.0.0.1 to 752.0.10.0.5, 752.0.14, 752.0.18.3 to 752.0.18.15, 776.1.5.0.17, 776.1.5.0.18 and 776.41.14 in computing the individual’s tax payable for the year under this Part; or”.

(2) Subsection 1 applies from the taxation year 2011. However, when subparagraph *a* of the first paragraph of section 776.65 of the Act applies to the taxation year 2011, it is to be read as follows:

“(a) the amount deducted under any of sections 752.0.0.1 to 752.0.10, 752.0.10.0.5, 752.0.14, 752.0.18.3 to 752.0.18.15, 776.1.5.0.17, 776.1.5.0.18 and 776.41.14 in computing the individual’s tax payable for the year under this Part; or”.

141. (1) Section 782 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) in Chapters I.0.1, I.0.2, I.0.2.0.2 and I.0.3 of Title I of Book V;”.

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

142. (1) Section 835 of the Act is amended by replacing “a person or entity described in paragraphs *a* to *c* of section 710” in subparagraph 7 of subparagraph ii of subparagraph *l* of the first paragraph by “a qualified donee”.

(2) Subsection 1 has effect from 1 January 2012.

143. (1) Section 905.0.3 of the Act is amended

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

““specified year” for a disability savings plan of a beneficiary means a calendar year, other than an excluded year, that is either the particular calendar year in which a physician licensed to practise under the laws of a province (or of the jurisdiction where the beneficiary resides) certifies in writing that the

beneficiary's state of health is such that, in the professional opinion of the physician, the beneficiary is not likely to survive more than five years, or

(a) if the plan is a specified disability savings plan, a year subsequent to the particular calendar year; or

(b) in any other case, any of the five calendar years following the particular calendar year.”;

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

““excluded year” means a calendar year prior to the calendar year in which the certification mentioned in the definition of “specified year” is provided to the issuer of the plan;”;

(3) by replacing the definition of “individual eligible for the tax credit for severe and prolonged impairment in mental or physical functions” by the following definition:

““individual eligible for the tax credit for severe and prolonged impairment in mental or physical functions”, in respect of a taxation year, means an individual in respect of whom an amount is deductible under section 118.3 of the Income Tax Act in computing the individual's tax payable under Part I of that Act for the year or that would be deductible if that section were read without reference to paragraph *c* of its subsection 1;”.

(2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2011.

(3) Paragraph 3 of subsection 1 applies from the taxation year 2008.

144. (1) Section 905.0.4 of the Act is amended by replacing “paragraphs *f* to *h* and *n*” in paragraph *d* by “subparagraphs *f* to *h* and *n* of the first paragraph”.

(2) Subsection 1 has effect from 1 July 2011.

145. (1) The Act is amended by inserting the following sections after section 905.0.4:

“905.0.4.1. If, in respect of a beneficiary under a registered disability savings plan, a physician licensed to practise under the laws of a province (or of the jurisdiction where the beneficiary resides) certifies in writing that the beneficiary's state of health is such that, in the professional opinion of the physician, the beneficiary is not likely to survive more than five years, the holder of the plan elects in prescribed form and provides the election and the medical certification in respect of the beneficiary under the plan to the issuer of the plan, and the issuer notifies the Minister of the election in a manner and format acceptable to the Minister, the plan becomes a specified disability savings plan at the time the notification is received by the Minister.

Unless the Minister decides otherwise, the conditions of the first paragraph are deemed to be met in relation to a registered disability savings plan when the conditions of subsection 1.1 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) are met in relation to that plan and the Minister is deemed to have received the notification referred to in the first paragraph at the time the Minister responsible for the administration of the Canada Disability Savings Act (Statutes of Canada, 2007, chapter 35) receives the notification referred to in that subsection 1.1 in relation to that plan.

“905.0.4.2. A plan ceases to be a specified disability savings plan at the earliest of the following times:

(a) the time that the Minister receives a notification, in a manner and format acceptable to the Minister, from the issuer that the holder of the plan elects that the plan is to cease to be a specified disability savings plan;

(b) the time that is immediately before the earliest time in a calendar year when the total disability assistance payments, other than non-taxable portions, made under the plan in the year and while it was a specified disability savings plan exceeds \$10,000 (or, in the case of a plan to which subparagraph *f* applies, such greater amount as is required to satisfy the condition of that subparagraph);

(c) the time that is immediately before the time that a contribution or an amount described in paragraph *a* or *b* of section 905.0.4 is paid into the plan;

(d) the time that is immediately before the time that the plan is terminated or the plan ceases to be a registered disability savings plan as a result of the application of subparagraph *a* of the first paragraph of section 905.0.20;

(e) if lifetime disability assistance payments have not begun to be paid before the end of the particular calendar year following the year in which the plan last became a specified disability savings plan, the time immediately following the end of that particular calendar year; and

(f) the time immediately following the end of a particular year in which the plan is a plan to which subparagraph *n* of the first paragraph of section 905.0.6 applies if the total amount of disability assistance payments made from the plan in that particular year is less than the amount determined by the formula in subparagraph *l* of that first paragraph in respect of the plan for the same year (or such lesser amount as is supported by the property of the plan trust).

Unless the Minister decides otherwise, the Minister is deemed to have received the notification referred to in subparagraph *a* of the first paragraph, in relation to a disability savings plan, at the time the Minister responsible for the administration of the Canada Disability Savings Act (Statutes of Canada, 2007, chapter 35) receives the notification referred to in paragraph *a* of subsection 1.2 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in relation to that plan.

“905.0.4.3. If at a particular time, a plan has ceased to be a specified disability savings plan because of section 905.0.4.2, the holder of the plan may not make an election under section 905.0.4.1 until 24 months after that time.

“905.0.4.4. The Minister may waive the application of section 905.0.4.2 or 905.0.4.3 if the Minister deems it is just and equitable to do so.”

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

(1) the election under section 905.0.4.1 of the Act may not be made before 26 June 2011; and

(2) in the case of a specified disability savings plan in respect of which the required medical certification was obtained before 1 January 2012, subparagraph *b* of the first paragraph of section 905.0.4.2 of the Act, when it applies to the taxation year 2012, is to be read as follows:

“(b) the time that is immediately before the earliest time in a calendar year when the total disability assistance payments, other than non-taxable portions, made under the plan while it was a specified disability savings plan exceeds \$20,000 (or, in the case of a plan to which subparagraph *f* applies, such greater amount as is required to satisfy the condition of that subparagraph);”.

146. Section 905.0.12 of the Act is replaced by the following section:

“905.0.12. If section 905.0.10 does not apply and a trust governed by a registered disability savings plan holds, in a taxation year, a property that is not a qualified investment (within the meaning assigned to that expression for the purposes of paragraph *b* of subsection 5 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) for the trust, the trust shall, despite section 905.0.9, pay tax under this Part on the amount that its taxable income for the year would be if it had no incomes or losses from sources other than properties that are not qualified investments for the trust and no capital gains or capital losses other than from the disposition of such properties.”

147. (1) Section 905.1 of the Act is amended by inserting the following subparagraph after subparagraph ii of paragraph *a*:

“ii.1. an amount in respect of which the annuitant pays a tax under Part XI.01 of the Income Tax Act, unless the tax is waived, cancelled or refunded,”.

(2) Subsection 1 applies in respect of transactions occurring, income earned, capital gains accruing and investments acquired after 22 March 2011.

148. (1) Section 921.2 of the Act is replaced by the following section:

“921.2. Despite section 919, where, in a taxation year, a trust governed by a registered retirement savings plan holds a property that is a non-qualified investment for the purposes of subsection 10.1 of section 146 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), tax is payable under this Part by the trust on the amount that its taxable income for the year would be if it had no incomes or losses from sources other than non-qualified investments and no capital gains or capital losses other than from dispositions of non-qualified investments.”

(2) Subsection 1 has effect from 23 March 2011.

149. (1) Sections 926 and 927 of the Act are repealed.

(2) Subsection 1 applies in respect of an investment acquired after 22 March 2011.

150. (1) Section 933 of the Act is replaced by the following section:

“933. If, at any time in a taxation year, a trust governed by a registered retirement savings plan uses or permits to be used any property of the trust as security for a loan, the individual who is an annuitant under the plan at that time shall include, in computing the individual’s income for the year, the fair market value of the property at the time it commenced to be so used.”

(2) Subsection 1 applies in respect of an investment acquired after 22 March 2011.

151. Section 935.1 of the Act is amended by replacing paragraph *b* of the definition of “specified disabled person” in the first paragraph by the following paragraph:

“(b) would be entitled to a deduction under subsection 1 of section 118.3 of the Income Tax Act in computing the person’s tax payable under Part I of this Act for the person’s taxation year that includes that time if that subsection were read without reference to its paragraph *c*;”.

152. Section 935.23 of the Act is replaced by the following section:

“935.23. Despite section 935.21, a trust governed by a tax-free savings account that holds, in a taxation year, a property that is a non-qualified investment (for the purposes of Part XI.01 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) for the trust, shall pay tax under this Part on the amount that would be its taxable income for the year if it had no incomes or losses from sources other than such investments and no capital gains or capital losses other than from the disposition of such investments.”

153. (1) Section 961.15 of the Act is replaced by the following section:

“961.15. Despite section 961.12, a trust governed by a registered retirement income fund that holds, at any time in a taxation year, a property that is not a qualified investment for the purposes of subsection 9 of section 146.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) shall pay tax under this Part on the amount that its taxable income for the year would be if the trust had no incomes or losses from sources other than properties that are not such qualified investments and no capital gains or capital losses other than from the disposition of such properties.”

(2) Subsection 1 has effect from 23 March 2011.

154. (1) Section 961.17 of the Act is amended by adding the following subparagraph after subparagraph *c* of the first paragraph:

“(d) an amount in respect of which the taxpayer pays a tax under Part XI.01 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), unless the tax is waived, cancelled or refunded.”

(2) Subsection 1 applies in respect of transactions occurring, income earned, capital gains accruing and investments acquired after 22 March 2011.

155. (1) Section 961.19 of the Act is replaced by the following section:

“961.19. If, at any time in a taxation year, a trust governed by a registered retirement income fund uses or permits to be used any property of the trust as security for a loan, the annuitant under the fund at that time shall include, in computing the annuitant’s income for the year, the fair market value of the property at the time it commenced to be so used.”

(2) Subsection 1 applies in respect of an investment acquired after 22 March 2011.

156. (1) Section 961.20 of the Act is repealed.

(2) Subsection 1 applies in respect of an investment acquired after 22 March 2011.

157. (1) Section 961.24 of the Act is amended by replacing the portion before paragraph *a* by the following:

“961.24. For the purposes of Titles III, III.1, IV, IV.3 and V.1, where, at a particular time, a taxpayer that is a trust governed by a registered education savings plan, a registered disability savings plan, a tax-free savings account, a registered retirement savings plan or a registered retirement income fund acquires, holds or disposes of a unit in a qualified trust, the qualified trust may, to the extent that it has made a valid election, in respect of a period, under subsection 1 of section 259 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), elect in the prescribed manner, in respect of that period, to have the following rules apply:”.

(2) Subsection 1 applies from the taxation year 2008. However, when the portion of section 961.24 of the Act before paragraph *a* applies to the taxation year 2008, it is to be read as if “, IV.3” and “a tax-free savings account,” were struck out.

158. Section 965.34.3 of the Act is repealed.

159. (1) The heading of Book VIII of Part I of the Act is replaced by the following heading:

“EXEMPTIONS AND QUALIFIED DONEES”.

(2) Subsection 1 has effect from 1 January 2012.

160. (1) Section 985.1 of the Act is amended

(1) by striking out paragraph *b*;

(2) by replacing “exercice” in paragraph *c* in the French text by “exploitation”;

(3) by inserting the following paragraphs after paragraph *f*:

“(f.1) “relevant criminal offence” means a criminal offence under an Act of Canada, or an offence that would be a criminal offence if it were committed in Canada, and that

i. relates to financial dishonesty, including tax evasion, theft and fraud, or

ii. in respect of a charity, a Canadian amateur athletic association, within the meaning of section 985.23.2, or a Québec amateur athletic association, within the meaning of section 985.23.3, is relevant to the operation of the charity or association;

“(f.2) “relevant offence” means an offence, other than a relevant criminal offence, under an Act of Québec, of another province or of Canada, or an offence that would be such an offence if it were committed in Canada, or that

i. relates to financial dishonesty, including an offence under charitable fundraising legislation, consumer protection legislation or securities legislation, or

ii. in respect of a charity, a Canadian amateur athletic association, within the meaning of section 985.23.2, or a Québec amateur athletic association, within the meaning of section 985.23.3, is relevant to the operation of the charity or association;”;

(4) by adding the following paragraphs after paragraph *g*:

“(h) “ineligible individual”, at a particular time, means an individual who has been

i. convicted of a relevant criminal offence unless it is a conviction for which either a pardon has been granted and has neither been revoked nor ceased to have effect, or a record suspension has been ordered under the Criminal Records Act (Revised Statutes of Canada, 1985, chapter C-47) or a pardon has been granted or issued under that Act and that record suspension or pardon has neither been revoked nor ceased to have effect,

ii. convicted of a relevant offence in the five-year period preceding the particular time,

iii. a director, trustee, officer or like official of a registered charity, a registered Canadian amateur athletic association or a registered Québec amateur athletic association during a period in which the charity or association engaged in conduct that can reasonably be considered to have constituted a serious breach of the requirements for registration under this Act or the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and for which its registration was revoked in the five-year period preceding the particular time,

iv. an individual who controlled or managed, directly or indirectly, in any manner whatever, a registered charity, a registered Canadian amateur athletic association or a registered Québec amateur athletic association during a period in which the charity or association engaged in conduct that can reasonably be considered to have constituted a serious breach of the requirements for registration under this Act or the Income Tax Act and for which its registration was revoked in the five-year period preceding the particular time, or

v. a promoter in respect of a tax shelter that involved a registered charity, a registered Canadian amateur athletic association or a registered Québec amateur athletic association, the registration of which was revoked under this Act or the Income Tax Act in the five-year period preceding the particular time for reasons that included or were related to participation in the tax shelter;

“(i) “promoter” has the meaning assigned by section 1079.1.”

(2) Paragraphs 1, 3 and 4 of subsection 1 have effect from 1 January 2012. However, when subparagraph i of paragraph *h* of section 985.1 of the Act applies before 13 March 2012, it is to be read as follows:

“i. convicted of a relevant criminal offence unless it is a conviction for which a pardon has been granted or issued and the pardon has neither been revoked nor ceased to have effect,”.

161. Section 985.2 of the Act is amended by replacing “exerce” in paragraph *a* in the French text by “exploite”.

162. (1) Section 985.8.1 of the Act is amended by adding the following paragraph after paragraph *d*:

“(e) of a registered charity, if an ineligible individual is a director, trustee, officer or like official of the charity, or controls or manages the charity, directly or indirectly, in any manner whatever.”

(2) Subsection 1 has effect from 1 January 2012.

163. (1) Division III.0.1 of Chapter III.1 of Title I of Book VIII of Part I of the Act, comprising sections 985.8.2 to 985.8.4, is repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 December 2011.

(3) In addition, when section 985.8.4 of the Act applies to a taxation year that begins after 22 March 2004, it is to be read as if “subsection 2” was replaced by “subsection 1 or 2”.

164. (1) The Act is amended by inserting the following section after section 985.8.5:

“**985.8.5.1.** The Minister may refuse, in the manner described in section 985.8.5, to register a person as a registered charity if

(a) the application for registration is made on the person’s behalf by an ineligible individual; or

(b) an ineligible individual is a director, trustee, officer or like official of the charity, or controls or manages the charity, directly or indirectly, in any manner whatever.”

(2) Subsection 1 has effect from 1 January 2012.

165. (1) The Act is amended by inserting the following after section 985.23:

“CHAPTER III.1.1

“REGISTERED AMATEUR ATHLETIC ASSOCIATIONS

“**985.23.1.** In this chapter,

“Canadian amateur athletic association” means an association described in section 985.23.2;

“ineligible individual” has the meaning assigned by paragraph *h* of section 985.1;

“promoter” has the meaning assigned by section 1079.1;

“Québec amateur athletic association” means an association described in section 985.23.3;

“related business” of a Canadian amateur athletic association or a Québec amateur athletic association includes a business that is unrelated to the purposes of the association if substantially all persons employed by the association in the carrying on of that business are not remunerated for that employment;

“taxation year” means a fiscal period.

“985.23.2. A Canadian amateur athletic association means an association that

(a) is created under any law in force in Canada;

(b) is resident in Canada;

(c) has no part of its income payable to, or otherwise available for the personal benefit of, any proprietor, member or shareholder of the association unless the proprietor, member or shareholder is a club, society or association the primary purpose and primary function of which is the promotion of amateur athletics in Canada; and

(d) has the promotion of amateur athletics in Canada on a nationwide basis as its exclusive purpose and exclusive function and devotes all its resources to that purpose and function.

“985.23.3. A Québec amateur athletic association means an association that

(a) is created under any law of Québec or Canada;

(b) has its management and control centre in Québec;

(c) has no part of its income payable to, or otherwise available for the personal benefit of, any proprietor, member or shareholder of the association unless the proprietor, member or shareholder is a club, society or association the primary purpose and primary function of which is the promotion of amateur athletics in Canada; and

(d) has the promotion of amateur athletics in Québec on a Québec-wide basis as its exclusive purpose and exclusive function and devotes all its resources to that purpose and function.

“985.23.4. A Canadian amateur athletic association or a Québec amateur athletic association is deemed to devote its resources to its exclusive purpose and exclusive function to the extent that

(a) it carries on a related business; or

(b) it carries on activities involving the participation of professional athletes, if those activities are ancillary and incidental to its exclusive purpose and exclusive function.

“985.23.5. A Canadian amateur athletic association or a Québec amateur athletic association that devotes part of its resources to political activities is deemed to devote that part of its resources to its exclusive purpose and exclusive function if

(a) it devotes substantially all its resources to its purpose and function; and

(b) those political activities are ancillary and incidental to its purpose and function and do not include the direct or indirect support of, or opposition to, any political party or candidate for public office.

“985.23.6. The Minister may, on application made to the Minister in the prescribed form, register a Canadian amateur athletic association or a Québec amateur athletic association as such.

Subject to the Minister’s power to refuse or revoke registration, a Canadian amateur athletic association validly registered as such under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) is deemed to be also registered as such with the Minister.

“985.23.7. A registered Canadian amateur athletic association or a registered Québec amateur athletic association shall, within six months from the end of each taxation year of the association and without notice or demand, file with the Minister an information return for the year in the prescribed form containing prescribed information.

Despite the first paragraph, a Canadian amateur athletic association that is deemed, under the second paragraph of section 985.23.6, to be registered with the Minister, is only required to file an information return in the prescribed form if the Minister so requests.

“985.23.8. A registered Canadian amateur athletic association or a registered Québec amateur athletic association is exempt from tax.

“985.23.9. The Minister may, in the manner described in sections 1064 and 1065, revoke the registration of a Canadian amateur athletic association or a Québec amateur athletic association if

(a) the association carries on a business that is not a related business; or

(b) an ineligible individual is a director, trustee, officer or like official of the association, or controls or manages the association, directly or indirectly, in any manner whatever.

“985.23.10. Sections 985.8.5 and 985.8.5.1, and sections 93.1.9.1, 93.1.10.1 and 93.1.17 to 93.1.22 of the Tax Administration Act (chapter A-6.002) apply, with the necessary modifications, in respect of an application for registration as a Canadian amateur athletic association or a Québec amateur athletic association as if it were an application for registration as a charity.”

(2) Subsection 1, when it enacts sections 985.23.1 to 985.23.6 and 985.23.8 to 985.23.10 of the Act, has effect from 1 January 2012.

(3) Subsection 1, when it enacts section 985.23.7 of the Act, applies to a taxation year that begins after 31 December 2011.

166. (1) Section 985.25 of the Act is amended by replacing paragraph *a* by the following paragraph:

“(a) sections 710 to 714, 716.0.2, 716.0.4 to 716.0.11, 752.0.10.1 to 752.0.10.11 and 752.0.10.12 to 752.0.10.26, Divisions I and III to VI of Chapter III.1 and Title VIII of Book IX; and”.

(2) Subsection 1 has effect from 22 March 2011.

167. (1) Section 985.35.1 of the Act is amended by replacing paragraph *a* of the definition of “qualified donee” by the following paragraph:

“(a) described in subparagraph i of paragraph *d* of section 710, paragraph *g* or *j* of the definition of “qualified donee” in section 999.2 or subparagraph ii of paragraph *a* of the definition of “qualified donee” in subsection 1 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and whose registration as a qualified donee has not been revoked by the Minister of National Revenue;”.

(2) Subsection 1 has effect from 1 January 2012.

168. (1) Section 985.35.10 of the Act is replaced by the following section:

“985.35.10. Paragraph *e* of section 985.8.1, sections 985.8.5, 985.8.5.1 and 1063 to 1065, and sections 93.1.9.1, 93.1.9.2, 93.1.10.1 and 93.1.17 to 93.1.22 of the Tax Administration Act (chapter A-6.002) apply, with the necessary modifications, to a registered museum, or in respect of an application for registration as such a museum, as if it were a registered charity or an application for registration as a charity, as the case may be.”

(2) Subsection 1 has effect from 1 January 2012. However, when section 985.35.10 of the Act applies to a taxation year that includes 1 January 2012, it is to be read as if “sections 985.8.5,” was replaced by “sections 985.8.2 to”.

169. (1) Section 985.35.11 of the Act is amended by replacing paragraph *a* of the definition of “qualified donee” by the following paragraph:

“(a) described in subparagraph *i* of paragraph *d* of section 710, in paragraph *f* or *j* of the definition of “qualified donee” in section 999.2 or in subparagraph *ii* of paragraph *a* of the definition of “qualified donee” in subsection 1 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and whose registration as a qualified donee has not been revoked by the Minister of National Revenue;”.

(2) Subsection 1 has effect from 1 January 2012.

170. (1) Section 985.35.20 of the Act is replaced by the following section:

“985.35.20. Paragraph *e* of section 985.8.1, sections 985.8.5, 985.8.5.1 and 1063 to 1065, and sections 93.1.9.1, 93.1.9.2, 93.1.10.1 and 93.1.17 to 93.1.22 of the Tax Administration Act (chapter A-6.002) apply, with the necessary modifications, to a registered cultural or communications organization, or in respect of an application for registration as such an organization, as if it were a registered charity or an application for registration as a charity, as the case may be.”

(2) Subsection 1 has effect from 1 January 2012. However, when section 985.35.20 of the Act applies to a taxation year that includes 1 January 2012, it is to be read as if “sections 985.8.5,” was replaced by “sections 985.8.2 to”.

171. (1) Section 985.44 of the Act is replaced by the following section:

“985.44. Paragraph *e* of section 985.8.1, sections 985.8.5, 985.8.5.1 and 1063 to 1065, and sections 93.1.9.1, 93.1.9.2, 93.1.10.1 and 93.1.17 to 93.1.22 of the Tax Administration Act (chapter A-6.002) apply, with the necessary modifications, to a recognized political education organization, or in respect of an application for recognition as such an organization, as if it were a registered charity or an application for registration as a charity, as the case may be.”

(2) Subsection 1 has effect from 1 January 2012. However, when section 985.44 of the Act applies to a taxation year that includes 1 January 2012, it is to be read as if “sections 985.8.5,” was replaced by “sections 985.8.2 to”.

172. (1) The Act is amended by inserting the following after section 999.1:

“TITLE II**“QUALIFIED DONEES****“CHAPTER I****“DEFINITION**

“999.2. In this Title, “qualified donee”, at a particular time, means

(a) a person described in any of subparagraphs i to v of paragraph *a* of the definition of “qualified donee” in subsection 1 of section 149.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and whose registration as a qualified donee has not been revoked by the Minister of National Revenue;

(b) a registered charity;

(c) a registered Canadian amateur athletic association;

(d) a registered Québec amateur athletic association;

(e) a recognized political education organization;

(f) a registered museum;

(g) a registered cultural or communications organization;

(h) the Organisation internationale de la Francophonie or any of its subsidiary bodies;

(i) the United Nations or any of its agencies; or

(j) the State or Her Majesty in right of Canada or a province, other than Québec.

“CHAPTER II**“TEMPORARY SUSPENSION OF THE AUTHORITY TO ISSUE RECEIPTS**

“999.3. The Minister may give notice by registered mail to a person that is a municipality referred to in paragraph *a* of the definition of “qualified donee”, provided it is a Québec municipality, or that is a person referred to in any of paragraphs *b* to *g* of that definition, such a person being referred to as a “donee” in this chapter, that the authority of the person to issue receipts in accordance with the regulations is suspended for one year from the eighth day after the notice is mailed if

(a) the donee contravenes any of the provisions of Division V of Chapter III of the Tax Administration Act (chapter A-6.002);

(b) it may reasonably be considered that the donee has acted, in concert with another donee that is the subject of a suspension under this Book, to accept a gift or transfer of property on behalf of that other donee; or

(c) an ineligible individual is a director, trustee, officer or like official of the donee, or controls or manages the donee, directly or indirectly, in any manner whatever, unless the donee is a municipality.

For the purposes of the first paragraph, “ineligible individual” has the meaning assigned by paragraph *h* of section 985.1 where the donee is a registered charity, a registered Canadian amateur athletic association or a registered Québec amateur athletic association, and, in any other case, has the meaning that would be assigned by that paragraph *h*, if that paragraph applied to the donee, with the necessary modifications.

“999.4. Subject to section 93.1.9.2 of the Tax Administration Act (chapter A-6.002), the following rules apply if the Minister has issued a notice to a donee in accordance with section 999.3:

(a) the donee is deemed, in respect of gifts made and property transferred to the donee within the one-year period that begins on the day that is seven days after the notice is mailed, not to be a qualified donee for the purposes of sections 710 and 752.0.10.1 and the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1); and

(b) if the donee is, during that period, offered a gift from any person, the donee shall, before accepting the gift, inform that person that it has received the notice, that no deduction under section 710 or 752.0.10.6 may be claimed in respect of a gift made to it in the period, and that a gift made in the period is not a gift to a qualified donee.

“999.5. If the authority of a qualified donee to issue receipts is suspended for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) under subsection 1 or 2 of section 188.2 of that Act, the authority is deemed to be suspended for the purposes of this Act and the regulations, subject to a postponement of the period of suspension under subsection 4 of that section 188.2.”

(2) Subsection 1, when it enacts Chapter I of Title II of Book VIII of Part I of the Act, comprising section 999.2, has effect from 1 January 2012.

(3) Subsection 1, when it enacts Chapter II of Title II of Book VIII of Part I of the Act, comprising sections 999.3 to 999.5, applies to a taxation year that begins after 31 December 2011.

173. (1) Section 1015 of the Act is amended

(1) by replacing “1015.0.1 and 1015.0.2” in the first paragraph by “1015.0.0.1 to 1015.0.2”;

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

“The tables determining the amount to be deducted or withheld from an amount paid, allocated, granted or awarded in a taxation year are posted on the Revenu Québec website.”;

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

“The Minister shall publish in the *Gazette officielle du Québec* a notice of the date of coming into force of the tables and the address of the website on which they are posted.”

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

174. (1) The Act is amended by inserting the following section after section 1015:

“**1015.0.0.1.** For the purposes of subparagraph *a* of the second paragraph of section 1015 in respect of an amount received or enjoyed by an individual for the performance of duties as a volunteer firefighter, section 39.6 is to be read without reference to its second paragraph.”

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

175. Section 1029.6.0.0.1 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) in the case of each of Divisions II.4.2, II.5.1.1, II.5.1.2, II.5.2, II.6.0.0.1, II.6.0.1.7 to II.6.0.1.9, II.6.0.4 to II.6.0.7, II.6.4.2, II.6.5.3, II.6.6.1 to II.6.6.7 and II.6.14.3, government assistance or non-government assistance does not include an amount that is deemed to have been paid to the Minister for a taxation year under that division;”.

176. Section 1029.6.0.1 of the Act is amended by replacing “II.6.8” in paragraphs *a* and *b* by “II.6.14.2”.

177. Section 1029.6.0.1.2.1 of the Act is amended by replacing “II.6.8” by “II.6.14.2”.

178. Section 1029.6.0.1.2.2 of the Act is amended by replacing “II.6.8” in subparagraph *i* of subparagraph *a* of the first paragraph and in subparagraph *b* of that paragraph by “II.6.14.2”.

179. Section 1029.6.0.1.2.3 of the Act is amended by replacing “II.6.8” in subparagraph *b* of the first paragraph by “II.6.14.2”.

180. Section 1029.6.0.1.2.4 of the Act is amended by replacing “II.6.8” in subparagraph *a* of the first paragraph by “II.6.14.2”.

181. Section 1029.6.0.1.8 of the Act is replaced by the following section:

“1029.6.0.1.8. For the purposes of Divisions II, II.1, II.2.1, II.3, II.3.0.1, II.6 to II.6.0.0.5, II.6.0.1.2 to II.6.0.4, II.6.2, II.6.5, II.6.6.1 to II.6.6.7 and II.6.15 and for the purpose of determining the salaries or wages a person, a partnership or any other entity has incurred or paid in respect of the person’s, partnership’s or entity’s employees for a particular period for particular activities or duties, the Minister may take into account the remuneration that would not otherwise be included in those salaries or wages that the person, partnership or entity has incurred or paid in respect of an employee while the employee was temporarily absent from the employee’s employment for reasons the Minister considers reasonable.”

182. (1) The Act is amended by inserting the following section after section 1029.6.0.1.8.5:

“1029.6.0.1.8.6. In this chapter, where a Minister other than the Minister of Revenue or a body replaces or revokes a certificate, qualification certificate or other similar document that has been issued to a person or a partnership, the following rules apply in respect of the document, unless a more specific similar rule applies to it:

(a) the replaced document is null as of the date of its coming into force or of its deemed coming into force and the new document is deemed, unless it provides otherwise, to come into force as of that date and to have been issued at the time the replaced document was issued or is deemed to have been issued; and

(b) the revoked document is null as of the effective date of the revocation and is deemed not to have been issued, obtained or held as of that date.

Where a document is, without its being replaced, amended by the revocation or replacement of any of its parts or in any other manner, the document before the amendment and the document as amended are deemed, for the purposes of this section, to be separate documents the first of which (referred to as the “replaced document”) has been replaced by the second (referred to as the “new document”).

Where, in the circumstances described in the second paragraph, a document is amended only for part of its period of validity, the new document is deemed to describe both the situation prevailing before the amendment, as proven by the content of the replaced document, and the new situation, as proven by the content of the new document.

Where, for the purposes of a division of this chapter, a document certifies that a favourable advance ruling has been given, any rule set out in the first

paragraph according to which the document is deemed to have been issued or not to have been issued must be considered to be a rule according to which the ruling is deemed to have been given or not to have been given.

It is understood that a document is considered to have never been issued if, under a provision of this chapter, it is null as of the time it was issued or deemed to be issued.”

(2) Subsection 1 has effect from 22 December 2010.

183. (1) Section 1029.7 of the Act is amended by replacing subparagraph xii of subparagraph *b* of the third paragraph by the following subparagraph:

“xii. an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.11 or 752.0.10.1 to 752.0.10.26 in computing taxable income or tax payable under this Part, as the case may be;”.

(2) Subsection 1 has effect from 22 March 2011.

184. (1) Section 1029.8 of the Act is amended by replacing subparagraph xi of subparagraph *b* of the third paragraph by the following subparagraph:

“xi. an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.11 or 752.0.10.1 to 752.0.10.26 in computing taxable income or tax payable under this Part, as the case may be;”.

(2) Subsection 1 has effect from 22 March 2011.

185. (1) Section 1029.8.0.0.1 of the Act is amended

(1) by replacing subparagraphs i to iii of paragraph *a* by the following subparagraphs:

“i. the name of the person or partnership referred to in that subparagraph with whom the taxpayer or the partnership of which the taxpayer is a member has entered into the contract or particular contract, as the case may be, referred to in that subparagraph, the registration number assigned to that person or partnership in accordance with the Act respecting the Québec sales tax (chapter T-0.1) and, where that person is an individual, that person’s Social Insurance Number,

“ii. the total amount of the consideration provided for in the contract or particular contract, as the case may be, referred to in that subparagraph in respect of the scientific research and experimental development or the work

relating to that scientific research and experimental development, as the case may be, referred to in that section, and

“iii. the amount of the portion of the consideration provided for in the contract or particular contract, as the case may be, referred to in that subparagraph that is paid in the year or, where the taxpayer is a member of a partnership, in the fiscal period of the partnership ending in the year, in respect of the scientific research and experimental development or the work relating to that scientific research and experimental development, as the case may be, referred to in that section;”;

(2) by replacing subparagraphs i to iii of paragraph *b* by the following subparagraphs:

“i. the name of the other person or partnership referred to in that subparagraph with whom the person or partnership with whom a contract has been entered into by the taxpayer or the partnership of which the taxpayer is a member has entered into the particular contract referred to in that subparagraph, the registration number assigned to that other person or partnership in accordance with the Act respecting the Québec sales tax and, where that other person is an individual, that other person’s Social Insurance Number,

“ii. the total amount of the consideration provided for in the particular contract referred to in that subparagraph that is required to be paid to the other person or partnership and that relates to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken on behalf of the taxpayer or the partnership of which the taxpayer is a member under the contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph, and

“iii. the amount of the portion of the consideration provided for in the particular contract referred to in that subparagraph that is paid in the year or, where the taxpayer is a member of a partnership, in the fiscal period of the partnership ending in the year, to the other person or partnership and that relates to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken on behalf of the taxpayer or the partnership of which the taxpayer is a member under the contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph; and”;

(3) by replacing subparagraphs i to iii of paragraph *c* by the following subparagraphs:

“i. the name of the other person or partnership referred to in that subparagraph with whom the person or partnership with whom a particular contract has been entered into by the taxpayer or the partnership of which the taxpayer is a

member has entered into the other particular contract referred to in that subparagraph, the registration number assigned to that other person or partnership in accordance with the Act respecting the Québec sales tax and, where that other person is an individual, that other person's Social Insurance Number,

“ii. the total amount of the consideration provided for in the other particular contract referred to in that subparagraph that is required to be paid to the other person or partnership and that relates to the work relating to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken under the particular contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph, and

“iii. the amount of the portion of the consideration provided for in the other particular contract referred to in that subparagraph that is paid in the year or, where the taxpayer is a member of a partnership, in the fiscal period of the partnership ending in the year, to the other person or partnership and that relates to the work relating to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken under the particular contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph.”;

(4) by adding the following paragraph:

“In addition, where the first paragraph applies to a taxpayer in respect of an expenditure that is a portion of a consideration referred to in any of subparagraphs *c*, *e*, *g* and *i* of the first paragraph of section 1029.7 or 1029.8 and that is an indemnity referred to in the second paragraph of section 1029.8.0.0.2 and attributable to that portion of consideration, it is to be read as if “person's Social Insurance Number” was replaced by “person's date of birth” in any of the following provisions:

(a) in the case of an expenditure that is a portion of a consideration referred to in subparagraph *c* or *e* of the first paragraph of section 1029.7 or 1029.8, as the case may be, subparagraph *i* of subparagraph *a* of the first paragraph;

(b) in the case of an expenditure that is a portion of a consideration referred to in subparagraph *g* of the first paragraph of section 1029.7 or 1029.8, as the case may be, subparagraph *i* of subparagraph *b* of the first paragraph; or

(c) in the case of an expenditure that is a portion of a consideration referred to in subparagraph *i* of the first paragraph of section 1029.7 or 1029.8, as the case may be, subparagraph *i* of subparagraph *c* of the first paragraph.”

(2) Subsection 1 applies in respect of a return that must be filed with the Minister of Revenue in relation to a taxation year of a taxpayer that ends after

30 March 2010. However, when subsection 1 applies to a taxation year of a taxpayer that ends after 30 March 2010 and before 1 November 2010, the taxpayer is, in respect of an expenditure that is a portion of a consideration referred to in any of subparagraphs *c*, *e*, *g* and *i* of the first paragraph of section 1029.7 or 1029.8 of the Act and that is an indemnity referred to in the second paragraph of section 1029.8.0.0.2 of the Act and attributable to that portion of consideration, deemed to have filed that return in the prescribed form referred to in the first paragraph of section 1029.6.0.1.2 of the Act within the time specified in the first paragraph of section 1029.8.0.0.1 of the Act if, on or before 30 April 2012, the taxpayer files with the Minister of Revenue a return containing the following information:

(1) in the case of an expenditure that is a portion of a consideration referred to in subparagraph *c* or *e* of the first paragraph of section 1029.7 or 1029.8 of the Act, as the case may be,

(a) the name of the individual with whom the taxpayer or the partnership of which the taxpayer is a member has entered into the contract or particular contract, as the case may be, referred to in that subparagraph and that individual's date of birth,

(b) the total amount of the consideration provided for in the contract or particular contract, as the case may be, referred to in that subparagraph in respect of the scientific research and experimental development or the work relating to that scientific research and experimental development, as the case may be, referred to in that section, and

(c) the amount of the portion of the consideration provided for in the contract or particular contract, as the case may be, referred to in that subparagraph that is paid in the year or, where the taxpayer is a member of a partnership, in the fiscal period of the partnership ending in the year, in respect of the scientific research and experimental development or the work relating to that scientific research and experimental development, as the case may be, referred to in that section;

(2) in the case of an expenditure that is a portion of a consideration referred to in subparagraph *g* of the first paragraph of section 1029.7 or 1029.8 of the Act, as the case may be,

(a) the name of the individual with whom the person or partnership with whom a contract has been entered into by the taxpayer or the partnership of which the taxpayer is a member has entered into the particular contract referred to in that subparagraph and that individual's date of birth,

(b) the total amount of the consideration provided for in the particular contract referred to in that subparagraph that is required to be paid to the individual and that relates to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken on behalf of the taxpayer or the partnership of which the taxpayer is a member under the contract referred to

in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph, and

(c) the amount of the portion of the consideration provided for in the particular contract referred to in that subparagraph that is paid in the year or, where the taxpayer is a member of a partnership, in the fiscal period of the partnership ending in the year, to the individual and that relates to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken on behalf of the taxpayer or the partnership of which the taxpayer is a member under the contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph; and

(3) in the case of an expenditure that is a portion of a consideration referred to in subparagraph *i* of the first paragraph of section 1029.7 or 1029.8 of the Act, as the case may be,

(a) the name of the individual with whom the person or partnership with whom a particular contract has been entered into by the taxpayer or the partnership of which the taxpayer is a member has entered into the other particular contract referred to in that subparagraph and that individual's date of birth,

(b) the total amount of the consideration provided for in the other particular contract referred to in that subparagraph that is required to be paid to the other person or partnership and that relates to the work relating to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken under the particular contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph, and

(c) the amount of the portion of the consideration provided for in the other particular contract referred to in that subparagraph that is paid in the year or, where the taxpayer is a member of a partnership, in the fiscal period of the partnership ending in the year, to the other person or partnership and that relates to the work relating to the scientific research and experimental development referred to in that section that the taxpayer or the partnership of which the taxpayer is a member causes to be undertaken under the particular contract referred to in that subparagraph that the taxpayer or the partnership of which the taxpayer is a member has entered into with the person or partnership referred to in that subparagraph.

186. (1) Section 1029.8.5.1 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(f) an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.11 or 752.0.10.1 to 752.0.10.26 in computing taxable income or tax payable under this Part, as the case may be;”.

(2) Subsection 1 has effect from 22 March 2011.

187. (1) Section 1029.8.9.0.2.2 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(f) an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.11 or 752.0.10.1 to 752.0.10.26 in computing taxable income or tax payable under this Part, as the case may be;”.

(2) Subsection 1 has effect from 22 March 2011.

188. (1) Section 1029.8.15.1 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(f) an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.11 or 752.0.10.1 to 752.0.10.26 in computing taxable income or tax payable under this Part, as the case may be;”.

(2) Subsection 1 has effect from 22 March 2011.

189. (1) Section 1029.8.16.1.6 of the Act is amended by replacing paragraph *f* by the following paragraph:

“(f) an expenditure related to scientific research and experimental development in respect of which an amount is deductible under sections 710 to 716.0.11 or 752.0.10.1 to 752.0.10.26 in computing taxable income or tax payable under this Part, as the case may be;”.

(2) Subsection 1 has effect from 22 March 2011.

190. (1) Section 1029.8.35 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

“1029.8.35. A corporation that encloses with the fiscal return it is required to file for a taxation year under section 1000 the prescribed form containing prescribed information, a copy of the favourable advance ruling given or certificate issued by the Société de développement des entreprises culturelles in respect of a property that is a Québec film production and a copy of the qualification certificate referred to in paragraph *a.3* of the definition of “qualified corporation” in the first paragraph of section 1029.8.34, if applicable, is deemed, subject to the second paragraph and sections 1029.8.35.1 and 1029.8.35.3, where the application for an advance ruling has been filed or, in

the absence of such an application, where the application for a certificate has been filed in respect of the property with the Société de développement des entreprises culturelles before the end of the year, to have paid to the Minister on the corporation's balance-due day for the year, on account of its tax payable for that year under this Part, an amount equal to the aggregate of".

(2) Subsection 1 has effect from 22 December 2010.

191. (1) Section 1029.8.35.0.1 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

192. (1) Section 1029.8.36.0.0.3 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

193. Section 1029.8.36.0.0.4 of the Act is amended by replacing the definitions of "qualified low-budget production" and "qualified production" in the first paragraph by the following definitions:

"qualified low-budget production" for a taxation year means a property that is a production, other than a qualified production or an excluded production, in respect of which the Société de développement des entreprises culturelles certifies, on the approval certificate it issues to a corporation in respect of the production, that the production is recognized as a qualified low-budget production for the purposes of this division;

"qualified production" for a taxation year means a property that is a production, other than a qualified low-budget production or an excluded production, in respect of which the Société de développement des entreprises culturelles certifies, on the approval certificate it issues to a corporation in respect of the production, that the production is recognized as a qualified production for the purposes of this division;"

194. (1) Section 1029.8.36.0.0.6 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

195. (1) Section 1029.8.36.0.0.9 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

196. (1) Section 1029.8.36.0.0.12 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

197. (1) Section 1029.8.36.0.0.14 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

“1029.8.36.0.0.14. A corporation that encloses with the fiscal return it is required to file for a taxation year under section 1000 the prescribed form containing prescribed information and a copy of the favourable advance ruling given or certificate issued by the Société de développement des entreprises culturelles, in respect of a property that is an eligible work or an eligible group of works, is deemed, subject to the second paragraph, if the application for an advance ruling has been filed or, in the absence of such an application, an application for a certificate has been filed in respect of the property with the Société de développement des entreprises culturelles before the end of the year, to have paid to the Minister on the corporation’s balance-due day for the year, on account of its tax payable for that year under this Part, an amount equal to”.

(2) Subsection 1 has effect from 22 December 2010.

198. (1) Section 1029.8.36.0.0.15 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

199. (1) Section 1029.8.36.0.3.10 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

200. (1) Section 1029.8.36.0.3.20 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

201. (1) Section 1029.8.36.0.3.56 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

202. (1) Section 1029.8.36.0.3.75 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

203. (1) Section 1029.8.36.0.3.80 of the Act is amended

(1) by replacing the seventh and eighth paragraphs by the following paragraphs:

“A corporation makes the election referred to in the fourth paragraph, in respect of a particular taxation year, by filing with the Minister the prescribed form containing prescribed information on or before the day that is 12 months after the corporation’s filing-due date for the particular year.

The corporations that are members of a group of associated corporations for a particular taxation year make the election referred to in the fifth paragraph for the particular year by filing with the Minister the prescribed form containing prescribed information on or before the day that is 12 months after the earliest of the filing-due dates of the members of the group for the particular year.”;

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

“The 12-month time limit provided for in the seventh and eighth paragraphs, in relation to a taxation year, is extended by operation of law if

(a) after the fifteenth day preceding the expiry of that time limit, the corporation referred to in the first paragraph obtained a qualification certificate that the corporation is required to file with the Minister, in respect of the taxation year, in accordance with the first paragraph; and

(b) the application for the qualification certificate was filed with Investissement Québec before the expiry of the ninth month following the corporation’s filing-due date for the taxation year.

A corporation is deemed to have filed with the Minister the prescribed form containing prescribed information, referred to in the seventh or eighth paragraph, as the case may be, within the time limit provided for in that paragraph, in respect of a taxation year where, in accordance with the third paragraph of section 1029.6.0.1.2, it is deemed to have filed with the Minister a copy of the qualification certificate referred to in the first paragraph and the documents referred to in the third paragraph on or before the day that is 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 for the year under this section.”

(2) Subsection 1 has effect from 14 March 2008.

204. (1) Section 1029.8.36.0.3.81 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

205. (1) Section 1029.8.36.0.19 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) a copy of the certificate issued by Investissement Québec to the corporation for the year in respect of the eligible employee for the purposes of this division.”

(2) Subsection 1 has effect from 22 December 2010.

206. (1) Section 1029.8.36.0.20 of the Act is amended by striking out “unrevoked” in subparagraph *b* of the second paragraph.

(2) Subsection 1 has effect from 22 December 2010.

207. (1) Section 1029.8.36.0.22 of the Act is amended by replacing subparagraphs *a.1* to *c* of the third paragraph by the following subparagraphs:

“(a.1) a copy of the certificate referred to in paragraph *c* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17 issued to the corporation for the year by Investissement Québec for the purposes of this division;

“(b) a copy of the certificate issued to the corporation for the year by Investissement Québec for the purposes of this division in respect of a specified activity, in relation to the designated site, on which the specified employee spends all or part of the employee’s working time; and

“(c) a copy of the certificate issued to the corporation for the year by Investissement Québec in respect of the specified employee for the purposes of this division.”

(2) Subsection 1 has effect from 22 December 2010.

208. (1) Section 1029.8.36.0.25 of the Act is amended by striking out “unrevoked” in subparagraph *b* of the first paragraph and in subparagraphs *i* and *ii* of subparagraph *c* of that paragraph.

(2) Subsection 1 has effect from 22 December 2010.

209. (1) Section 1029.8.36.0.25.1 of the Act is amended, in the first paragraph,

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

“(b) a copy of the certificate issued to the person by Investissement Québec in respect of the eligible facility for the purposes of this division;”;

(2) by replacing subparagraphs *i* and *ii* of subparagraph *d* by the following subparagraphs:

“i. a copy of the certificate referred to in paragraph *c* of the definition of “specified corporation” in the first paragraph of section 1029.8.36.0.17 that Investissement Québec issued to the corporation for the year and for the purposes of this division, and

“ii. a copy of the certificate that Investissement Québec issued to the corporation for the year and for the purposes of this division in respect of a specified activity, in relation to the biotechnology development centre, that is an activity for the carrying out of which the corporation rented the eligible facility.”

(2) Subsection 1 has effect from 22 December 2010.

210. (1) Section 1029.8.36.0.26 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

211. (1) Section 1029.8.36.0.48 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

212. (1) Section 1029.8.36.0.65 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

213. (1) Section 1029.8.36.0.76 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

214. (1) Section 1029.8.36.0.93 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

215. (1) Section 1029.8.36.16 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

216. (1) Section 1029.8.36.53.14 of the Act is repealed.

(2) Subsection 1 has effect from 22 December 2010.

217. (1) Section 1029.8.36.53.25 of the Act is amended

(1) 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,

i. \$3,000, if the vehicle is acquired before 18 March 2011, or

ii. \$7,769, if the vehicle is acquired after 17 March 2011 and it is not a rechargeable hybrid vehicle;”;

(2) by striking out “and before 1 January 2012” in the portion of paragraph *b.1* before subparagraph i.

(2) Subsection 1 has effect from 18 March 2011.

218. (1) Section 1029.8.36.56 of the Act is amended

(1) by striking out subparagraph *a* of the first paragraph;

(2) by striking out the second paragraph.

(2) Subsection 1 has effect from 22 December 2010.

219. (1) Section 1029.8.36.59.13 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) a copy of the certificate issued to the corporation in relation to the eligible access road or bridge.”

(2) Subsection 1 has effect from 22 December 2010.

220. (1) Section 1029.8.36.59.14 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

“(b) a copy of the certificate issued to the partnership in relation to the eligible access road or bridge.”

(2) Subsection 1 has effect from 22 December 2010.

221. (1) Section 1029.8.36.72.82.2 of the Act is amended by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) a copy of all certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees.”

(2) Subsection 1 has effect from 22 December 2010.

222. (1) Section 1029.8.36.72.82.3 of the Act is amended by replacing subparagraph *b* of the fourth paragraph by the following subparagraph:

“(b) a copy of all certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees; and”.

(2) Subsection 1 has effect from 22 December 2010.

223. (1) Section 1029.8.36.72.82.3.2 of the Act is amended

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

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

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

“(b) a copy of all certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees.”

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 30 December 2010. In addition, when section 1029.8.36.72.82.3.2 of the Act has effect after 31 December 2007 in respect of a taxation year that ends before 31 December 2010, it is to be read as if subparagraph *a* of the second paragraph was replaced by the following subparagraph:

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

(3) Paragraph 2 of subsection 1 has effect from 22 December 2010.

224. (1) Section 1029.8.36.72.82.3.3 of the Act is amended

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

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

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

“(b) a copy of all certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees; and”.

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 30 December 2010. In addition, when section 1029.8.36.72.82.3.3 of the Act has effect after 31 December 2007 in respect of a taxation year that ends before 31 December 2010, it is to be read as if subparagraph *a* of the third paragraph was replaced by the following subparagraph:

“(a) the amount by which the particular amount that is the lesser of the amount determined under this division for the taxation year preceding the particular taxation year and the amount determined under the first paragraph

for the particular taxation year exceeds the aggregate of all amounts each of which is the portion of the particular amount that may reasonably be considered to be deemed to have been paid to the Minister under this paragraph in the particular taxation year but before that date; and”.

(3) Paragraph 2 of subsection 1 has effect from 22 December 2010.

225. (1) Section 1029.8.36.72.82.13 of the Act is amended

(1) by replacing the definition of “base period” in the first paragraph by the following definition:

““base period” of a corporation means, subject to the fourth paragraph, the given calendar year that precedes the first calendar year covered by the first unrevoked qualification certificate issued to the corporation for the purposes of this division, or, where an unrevoked qualification certificate has been obtained by the corporation for the purposes of Division II.6.6.4 or II.6.6.6.1, in relation to a recognized business described in paragraph *a* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1, the earliest of the following calendar years that is before the given calendar year:

(*a*) the calendar year that precedes the first calendar year covered by the first unrevoked qualification certificate issued to the corporation for the purposes of Division II.6.6.4 or II.6.6.6.1, in relation to a recognized business described in any of paragraphs *a*, *b*, *c* and *d* of the definition of “eligible region” in the first paragraph of section 1029.8.36.72.82.1 or in paragraph *a.1* or *e* of that definition, enacted by subparagraphs i and ii of paragraph *b.1* of the seventh paragraph of section 1029.8.36.72.82.1, respectively;

(*b*) where the corporation has made the election provided for in subparagraph *a* of the first paragraph of section 1029.8.36.72.82.3.1 and it has also elected, by filing with the Minister the prescribed form containing prescribed information on or before the corporation’s filing-due date for the taxation year in which the calendar year 2010 ends, that the base period be determined by reference to this paragraph, the calendar year that precedes the calendar year in respect of which the election provided for in section 1029.8.36.72.82.3.1 was first made by the corporation; and

(*c*) where the corporation has made the election provided for in section 1029.8.36.72.82.3.1.1, the calendar year 2010;”;

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

“Where a corporation that carries on a recognized business for the purposes of this division has had Investissement Québec revoke a qualification certificate it was issued in relation to the calendar year 2000 or 2001, in respect of another recognized business the corporation was carrying on for the purposes of Division II.6.6.4, in this paragraph referred to as the “initial qualification certificate”, the corporation may elect, for the purpose of determining the

amount it is deemed to have paid to the Minister for the purposes of this division for the taxation year in which ends a calendar year in respect of which it is issued a new qualification certificate by Investissement Québec, in relation to that other recognized business, to have its base period be the base period that would have been determined if the initial qualification certificate had not been so revoked.”

(2) Subsection 1 applies to a taxation year that ends after 30 December 2010. However, when it applies to a taxation year that ends before 31 December 2011, the definition of “base period” in the first paragraph of section 1029.8.36.72.82.13 of the Act is to be read without reference to its paragraph *c*.

(3) For the purposes of paragraph *b* of the definition of “base period” in the first paragraph of section 1029.8.36.72.82.13 of the Act, a corporation that elects that its base period be determined by reference to that paragraph *b* by filing with the Minister of Revenue the prescribed form containing prescribed information before 9 May 2012 is deemed to have made that election on or before its filing-due date for the taxation year in which the calendar year 2010 ends.

226. (1) Section 1029.8.36.72.82.14 of the Act is amended by replacing subparagraph *b* of the third paragraph by the following subparagraph:

“(b) a copy of all certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees.”

(2) Subsection 1 has effect from 22 December 2010.

227. (1) Section 1029.8.36.72.82.15 of the Act is amended by replacing subparagraph *b* of the fourth paragraph by the following subparagraph:

“(b) a copy of all certificates and qualification certificates issued to the qualified corporation for the year in respect of a recognized business and its eligible employees; and”.

(2) Subsection 1 has effect from 22 December 2010.

228. Divisions II.6.8, II.6.9, II.6.13 and II.6.14.1 of Chapter III.1 of Title III of Book IX of Part I of the Act, comprising sections 1029.8.36.89 to 1029.8.36.93, 1029.8.36.95 to 1029.8.36.99, 1029.8.36.147 to 1029.8.36.155 and 1029.8.36.166.1 to 1029.8.36.166.39, respectively, are repealed.

229. (1) Section 1029.8.36.166.40 of the Act is amended, in the first paragraph,

(1) by replacing the portion of the definition of “qualified property” 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, but for section 93.6, would be included in Class 29 or 43 of Schedule B to the Regulation respecting the Taxation Act (R.R.Q., chapter I-3, r. 1) and that”;

(2) by replacing subparagraphs ii and iii of paragraph *a* of the definition of “eligible expenses” by the following subparagraphs:

“ii. the amount by which the expenses incurred by the corporation in the particular taxation year, or in a preceding taxation year for which the corporation was a qualified corporation, to acquire the qualified property that are included, at the end of the particular year or of the preceding year, as the case may be, in the capital cost of the property and that are paid after the end of the particular year or of the preceding year, as the case may be, but not later than 18 months after the end of that year, exceeds the portion of those expenses that was taken into account for the purpose of determining the amount of the corporation’s eligible expenses in respect of which the corporation would be deemed to have paid an amount to the Minister under section 1029.8.36.166.43 for a taxation year preceding the particular year if that section were read without reference to its third paragraph, and

“iii. the expenses incurred by the corporation to acquire the qualified property that are included in the capital cost of the property and that are paid in the particular taxation year, if the expenses are paid more than 18 months after the end of the corporation’s taxation year in which they were incurred and for which the corporation was a qualified corporation; and”;

(3) by replacing subparagraphs ii and iii of paragraph *b* of the definition of “eligible expenses” by the following subparagraphs:

“ii. the amount by which the expenses incurred by the partnership in the particular fiscal period, or in a preceding fiscal period for which the partnership was a qualified partnership, to acquire the qualified property that are included, at the end of the particular fiscal period or of the preceding fiscal period, as the case may be, in the capital cost of the property and that are paid after the end of the particular fiscal period or of the preceding fiscal period, as the case may be, but not later than 18 months after the end of that fiscal period, exceeds the portion of those expenses that was taken into account for the purpose of determining the amount of the partnership’s eligible expenses in respect of which a corporation that is a member of the partnership would be deemed to have paid an amount to the Minister under section 1029.8.36.166.44 for a taxation year preceding that in which the particular fiscal period ends, if that section were read without reference to its third and sixth paragraphs and if, where the corporation was not a qualified corporation for the preceding taxation year, the corporation had been a qualified corporation for the preceding taxation year, and

“iii. the expenses incurred by the partnership to acquire the qualified property that are included in the capital cost of the property and that are paid in the particular fiscal period, if the expenses are paid more than 18 months after the

end of the partnership's fiscal period in which they were incurred and for which the partnership was a qualified partnership;”.

(2) Subsection 1 has effect from 14 March 2008. However, when section 1029.8.36.166.40 of the Act applies in respect of expenses incurred before 29 October 2009, the definition of “eligible expenses” in the first paragraph of that section is to be read

(1) as if “third paragraph” in subparagraph ii of paragraph *a* was replaced by “second paragraph”; and

(2) as if “third and sixth paragraphs” in subparagraph ii of paragraph *b* was replaced by “second and fifth paragraphs”.

230. (1) Section 1029.8.36.166.43 of the Act is amended

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

“(a) if the paid-up capital attributed to the qualified corporation for the year, determined in accordance with section 737.18.24, is less than \$500,000,000, the product obtained by multiplying the aggregate of all amounts each of which is the portion of its eligible expenses for the year, in respect of the property, to the extent that that aggregate does not include the portion, determined by the corporation, of the eligible expenses incurred by the corporation in the year as a party to a joint venture that exceeds the corporation's share for the taxation year of the balance of the joint venture's cumulative eligible expense limit, by the rate determined in relation to the portion of those expenses in respect of the property for the year under section 1029.8.36.166.45; or

“(b) the product obtained by multiplying by 5% the amount by which its eligible expenses for the year, in respect of the property, exceeds the portion of those expenses that is referred to in subparagraph *a*.”;

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

“The aggregate of the amounts referred to in subparagraph *a* of the first paragraph and determined in respect of a corporation for a taxation year may not exceed the amount by which the balance of its cumulative eligible expense limit for the year exceeds the aggregate of the amounts referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.44 for the year in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.44 or would be so deemed to have paid such an amount but for the third paragraph of that section.”

(2) Subsection 1 applies in respect of expenses incurred after 28 October 2009.

231. (1) Section 1029.8.36.166.44 of the Act is amended

(1) by replacing “sixth paragraph” in the portion of the first paragraph before subparagraph *a* by “seventh paragraph”;

(2) by replacing subparagraphs *a* and *b* of the first paragraph by the following subparagraphs:

“(a) if the paid-up capital attributed to the qualified corporation for the year, determined in accordance with section 737.18.24, is less than \$500,000,000, the product obtained by multiplying the aggregate of all amounts each of which is its share of the portion of the partnership’s eligible expenses for the particular fiscal period, in respect of the property, to the extent that that aggregate does not include its share of the portion, determined by the qualified corporation, of the qualified partnership’s eligible expenses for the particular fiscal period that exceeds the balance of the partnership’s cumulative eligible expense limit for the particular fiscal period, or its share of the portion, determined by the qualified corporation, of such expenses incurred by the partnership in the particular fiscal period as a party to a joint venture that exceeds the partnership’s share for the particular fiscal period of the balance of the joint venture’s cumulative eligible expense limit, by the rate determined in relation to the portion of those expenses in respect of the property for the year under section 1029.8.36.166.45; or

“(b) the product obtained by multiplying by 5% the amount by which its share of the partnership’s eligible expenses for the particular fiscal period, in respect of the property, exceeds its share of the portion of those expenses that is referred to in subparagraph *a*.”;

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

“The aggregate of the amounts referred to in subparagraph *a* of the first paragraph and determined in respect of a corporation for a taxation year may not exceed the amount by which the balance of the corporation’s cumulative eligible expense limit for the year exceeds the aggregate of the amounts referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.43 for the year in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.43 or would be so deemed to have paid such an amount but for the third paragraph of that section.”;

(4) by inserting the following paragraph after the fifth paragraph:

“Despite the definition of “eligible expenses” in the first paragraph of section 1029.8.36.166.40 and for the purpose of applying this section to a corporation referred to in the first paragraph, the eligible expenses for a particular fiscal period, in respect of a qualified property, of a partnership of which the corporation is a member, or the portion of such eligible expenses referred to in subparagraph *a* of the first paragraph, do not include

(a) the expenses that would otherwise be such eligible expenses because of subparagraph ii of paragraph *b* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.166.40 and that are incurred in a fiscal

period of the partnership that precedes the particular fiscal period and ends in a taxation year for which the corporation was not a qualified corporation; or

(b) the expenses that would otherwise be such eligible expenses because of subparagraph iii of paragraph *b* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.166.40 and that are incurred in a fiscal period of the partnership that ends in a taxation year for which the corporation was not a qualified corporation.”

(2) Paragraphs 1 to 3 of subsection 1 apply in respect of expenses incurred after 28 October 2009.

(3) Paragraph 4 of subsection 1 has effect from 14 March 2008. However, when the sixth paragraph of section 1029.8.36.166.44 of the Act applies in respect of expenses incurred before 29 October 2009, the portion of that paragraph before subparagraph *a* is to be read as if “or the portion of such eligible expenses referred to in subparagraph *a* of the first paragraph,” was struck out.

232. (1) Section 1029.8.61.9 of the Act is replaced by the following section:

“1029.8.61.9. For the purposes of the definition of “cohabiting spouse” in section 1029.8.61.8, the following rules must be taken into consideration:

(a) a person shall not 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;

(b) where an individual would, but for this paragraph, have more than one cohabiting spouse at any time, the individual is deemed, at that time, to have only one cohabiting spouse and to be the cohabiting spouse of that person only; and

(c) where a person would, but for this paragraph, be the cohabiting spouse of more than one individual at any time, the Board may designate which of the individuals is deemed to have that person as sole cohabiting spouse at that time and that person is deemed to be the cohabiting spouse at that time solely of the individual so designated.”

(2) Subsection 1 applies from 1 July 2012.

233. (1) Section 1029.8.80.2 of the Act is amended

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

“1029.8.80.2. Where, on or before 15 October of a taxation year, an individual applies to the Minister in the prescribed form containing prescribed

information, the Minister may pay in advance, according to the terms and conditions provided for in the second paragraph and in respect of the amount that the individual considers to be the amount that the individual will be deemed to have paid to the Minister on account of the individual's tax payable for the year under the first paragraph of section 1029.8.79, an amount (in this subdivision referred to as the "amount of the advance relating to child care expenses") equal to the amount obtained by applying to the aggregate of the qualified child care expenses that the individual considers the individual is required to pay for the year the appropriate percentage determined in section 1029.8.80.3 in respect of the individual for the year, if";

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

"(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 15 October 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) Subsection 1 applies in respect of an application made for a taxation year subsequent to the taxation year 2011.

234. (1) Section 1029.8.116.9 of the Act is amended

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

"1029.8.116.9. If, on or before 15 October of a taxation year, an individual applies to the Minister, in the prescribed form containing prescribed information referred to in the first paragraph of section 1029.8.116.5 or 1029.8.116.5.0.1, the Minister may pay in advance, according to the terms and conditions provided for in the second paragraph, an amount (in this subdivision referred to as the "amount of the advance relating to the work premium") equal to the product obtained by multiplying the percentage specified in the third paragraph by the amount that the individual considers to be the amount that the individual will be deemed to have paid to the Minister, under that first paragraph, on account of the individual's tax payable for the year, if";

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

"(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 15 October 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) Subsection 1 applies in respect of an application made for a taxation year subsequent to the taxation year 2011.

235. (1) Section 1029.8.116.12 of the Act is amended by replacing the definition of “family income” in the first paragraph by the following definition:

““family income” of an individual for the base year relating to a particular month means, subject to the third paragraph of section 1029.8.116.15, 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;”.

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

236. (1) Section 1029.8.116.13 of the Act is replaced by the following section:

“1029.8.116.13. For the purposes of the definition of “cohabiting spouse” in the first paragraph of section 1029.8.116.12, the following rules must be taken into consideration:

(a) a person shall not 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;

(b) where an individual would, but for this paragraph, have more than one cohabiting spouse at any time, the individual is deemed, at that time, to have only one cohabiting spouse and to be the cohabiting spouse of that person only; and

(c) where a person would, but for this paragraph, be the cohabiting spouse of more than one individual at any time, the Minister may designate which of the individuals is deemed to have that person as sole cohabiting spouse at that time and that person is deemed to be the cohabiting spouse at that time solely of the individual so designated.”

(2) Subsection 1 applies from 1 July 2012.

237. (1) Section 1029.8.116.15 of the Act is amended

(1) by striking out subparagraph *d* of the first paragraph;

(2) by striking out “but subject to subparagraph *d* of that paragraph” in the second paragraph;

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

“However, an individual’s family income for the base year relating to a particular month is deemed to be equal to zero if, for the particular month, the individual or the individual’s cohabiting spouse is 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).”

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

238. Section 1029.8.116.35 of the Act is amended by replacing the second paragraph by the following paragraph:

“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 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) 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.”

239. (1) Section 1029.8.136 of the Act is amended by replacing subparagraph ii of subparagraph *a* of the second paragraph by the following subparagraph:

“ii. was, immediately before the transfer, the brother or sister of a beneficiary under the transferor plan and

(1) the transferee plan is a plan that allows more than one beneficiary at any one time, or

(2) where subparagraph 1 does not apply, the beneficiary under the transferee plan had not attained 21 years of age at the time the plan was entered into;”.

(2) Subsection 1 applies in respect of a property transferred after 31 December 2010.

240. (1) Section 1033.3 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

“(a) the amount of tax that would be payable for the year by an inter vivos trust resident in Québec on the last day of the year the taxable income of which for the year is \$50,000, if that tax were equal to the amount obtained by multiplying that taxable income by the rate specified in paragraph *c* of section 750; and”.

(2) Subsection 1 applies in respect of a disposition or distribution that occurs after 18 April 2012.

241. (1) Section 1079.1 of the Act is amended, in the first paragraph,

(1) by striking out “, determined under section 851.41.1,” in paragraph *b* of the definition of “gifting arrangement”;

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

““limited-recourse debt” in respect of a gift or a contribution described in the first paragraph of section 776 of a taxpayer, at the time the gift or contribution is made, means an amount equal to the aggregate of

(a) each limited-recourse amount at that time, determined under Title VIII of Book VI, of the taxpayer and of any other taxpayer not dealing at arm’s length with the taxpayer, that can reasonably be considered to relate to the gift or contribution;

(b) each limited-recourse amount at that time, determined under Title VIII of Book VI when that Title VIII is applied to any other taxpayer dealing at arm’s length with and holds, directly or indirectly, an interest in the taxpayer, that can reasonably be considered to relate to the gift or contribution; and

(c) each amount that is the unpaid amount at that time of any other indebtedness, of any taxpayer referred to in paragraph *a* or *b*, that can reasonably be considered to relate to the gift or contribution if there is a guarantee, security or similar covenant in respect of that or any other indebtedness.”

(2) Subsection 1 applies in respect of a gift made after 6 p.m. Eastern Standard Time, 5 December 2003.

242. (1) The Act is amended by inserting the following section after section 1129.0.0.4.1:

“1129.0.0.4.2. If, at any time in a taxation year, a certificate, qualification certificate or other similar document is revoked or replaced and, as a result, a person is required to pay a tax under a provision of any of Parts III.1 to III.1.7 and III.10.1.1.1 to III.10.9.1, the Minister may make, as of that time and despite any other provision of this Act, an assessment for the year in respect of the person, in relation to the tax.

For the purposes of section 1037 in respect of the tax, the person’s balance-due day for that taxation year is deemed to be the date on which the notice of assessment is sent, unless that date is later than the balance-due day.

Sections 1000 to 1000.3 and 1002 to 1004 do not apply in relation to a tax that may be the subject of an assessment made under the first paragraph, despite any provision to the contrary in the Part under which the tax is payable.”

(2) Subsection 1 has effect from 22 December 2010.

243. Section 1129.0.0.6 of the Act is replaced by the following section:

“1129.0.0.6. In every provision of Parts III.0.1, III.0.3, III.1.0.6, III.1.1, III.1.1.1, III.7.1, III.8, III.10.1.1, III.10.1.1.2, III.10.2 to III.10.9.1 and III.12.1, a reference to any of the repealed divisions of Chapter III.1 of Title III of Book IX of Part I, or to any section of those divisions, is a reference to that division or to that section, as the case may be, as it read for the taxation year concerned.”

244. (1) Section 1129.27.0.2.1 of the Act is replaced by the following section:

“1129.27.0.2.1. The Fund shall pay, for a particular taxation year beginning after 31 May 2009 and ending on or before the last day of its taxation year in which the paid-up capital in respect of the shares of its capital stock first reaches 1.25 billion dollars, a tax equal to 25% of the amount by which the aggregate of all amounts each of which is an amount paid during that particular year for the purchase of a share as first purchaser exceeds the amount determined for that particular year under the second paragraph.

The amount referred to in the first paragraph is,

(a) where the particular taxation year ends on 31 May 2010, \$150,000,000; or

(b) in any other case, the aggregate of

i. \$150,000,000, and

ii. the amount by which the amount determined under this paragraph for the taxation year that precedes the particular taxation year exceeds the aggregate of all amounts each of which is an amount paid during that preceding taxation year for the purchase of a share as first purchaser.

For the purposes of this section, an amount paid for the purchase of a share includes only the issue price paid in respect of the share.”

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

245. (1) The Act is amended by inserting the following section after section 1130.1:

“1130.2. In this Part, where a Minister other than the Minister of Revenue or a body replaces or revokes a certificate, qualification certificate or other similar document that has been issued to a person or a partnership, the following rules apply in respect of the document, unless a more specific similar rule applies to it:

(a) the replaced document is null as of the date of its coming into force or of its deemed coming into force and the new document is deemed, unless it provides otherwise, to come into force as of that date and to have been issued at the time the replaced document was issued or is deemed to have been issued; and

(b) the revoked document is null as of the effective date of the revocation and is deemed not to have been issued, obtained or held as of that date.

Where a document is, without being replaced, amended by the revocation or replacement of any of its parts or in any other manner, the document before the amendment and the document as amended are deemed, for the purposes of this section, to be separate documents the first of which (referred to as the “replaced document”) has been replaced by the second (referred to as the “new document”).

Where, in the circumstances described in the second paragraph, a document is amended only for a part of its period of validity, the new document is deemed to describe both the situation prevailing before the amendment, as proven by the content of the replaced document, and the new situation, as proven by the content of the new document.”

(2) Subsection 1 has effect from 22 December 2010.

246. (1) Section 1137.1 of the Act is replaced by the following section:

“1137.1. For the purposes of paragraphs *b.2* and *b.2.1* of section 1137, an amount is deemed to be paid by a corporation at a particular time as a repayment of assistance where that amount

(a) reduced, because of subparagraph *i* of paragraph *b.2* of section 1137 or subparagraph *i* of paragraph *b.2.1* of that section, the amount deductible by a corporation in computing its paid-up capital for a taxation year;

(b) was not received by the corporation; and

(c) ceased at that particular time to be an amount that the corporation may reasonably expect to receive.”

(2) Subsection 1 has effect from 22 December 2010.

247. (1) Section 1138 of the Act is amended by replacing subsection 3.1 by the following subsection:

“(3.1) For the purposes of subsection 3, a corporation may deduct, in computing the amount of its assets, an amount shown in its financial statements resulting from a transaction between a partnership or a joint venture and its members, except to the extent that the transaction increased the amount of the

corporation's interest in the partnership or joint venture, shown as an asset in its financial statements.”

(2) Subsection 1 applies to a taxation year that ends after 24 May 2007. It also applies, if a corporation filed an application for adjustment with the Minister of Revenue to have paragraph 2 of subsection 1 of section 557 of chapter 5 of the statutes of 2009 apply, to a taxation year of the corporation described in subsection 3 for which the Minister of Revenue could, on receiving the application for adjustment and under section 1010 of the Act, determine or redetermine the tax on capital payable and make an assessment or reassessment or determine an additional assessment.

(3) A taxation year to which subsection 2 refers is a taxation year of the corporation in relation to which

(1) the time limits provided for in subsection 2 of section 1010 of the Act had not expired on 21 April 2005;

(2) a notice of objection has been notified to the Minister of Revenue before 21 April 2005 or an appeal has been filed, before that date, against an assessment, if one of the subjects of the contestation pertains to the deductibility, in computing the corporation's assets, of an amount shown in its financial statements considering that it results from a transaction between the corporation and a partnership or a joint venture of which it is a member; or

(3) the corporation has filed with the Minister of Revenue a waiver in the prescribed form in accordance with subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Act before 21 April 2005, if the waiver is in force on that date and one of its subjects pertains to the deductibility, in computing the corporation's assets, of an amount shown in its financial statements considering that it results from a transaction between the corporation and a partnership or a joint venture of which it is a member.

(4) Where a corporation files an application for adjustment with the Minister of Revenue to have subsection 1 apply, the Minister of Revenue shall, despite section 1010 of the Act, determine or redetermine the tax on capital payable and make an assessment or reassessment or determine an additional assessment to give effect to that subsection 1. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (R.S.Q., chapter A-6.002) apply to such an assessment, with the necessary modifications.

248. (1) Section 1138.2.2 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) a copy of the initial qualification certificate issued to the corporation or partnership in relation to the major investment project, and of any annual qualification certificate for the taxation year of the corporation or the fiscal period of the partnership issued in relation to the major investment project;”.

(2) Subsection 1 has effect from 22 December 2010.

249. (1) Section 1141.8 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

“(b) a copy of the initial qualification certificate issued to the corporation or partnership in relation to the major investment project, and of any annual qualification certificate for the taxation year of the corporation or the fiscal period of the partnership issued in relation to the major investment project;”.

(2) Subsection 1 has effect from 22 December 2010.

250. (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 the second paragraph of section 39.6 and 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 has effect from 1 January 2011.

251. (1) The heading of Book I of Part VI of the Act is replaced by the following heading:

“RULES OF INTERPRETATION”.

(2) Subsection 1 has effect from 22 December 2010.

252. (1) The Act is amended by inserting the following section after section 1166:

“**1166.1.** In this Part, where a Minister other than the Minister of Revenue or a body replaces or revokes a certificate, qualification certificate or other similar document that has been issued to a person or a partnership, the following rules apply in respect of the document, unless a more specific similar rule applies to it:

(a) the replaced document is null as of the date of its coming into force or of its deemed coming into force and the new document is deemed, unless it provides otherwise, to come into force as of that date and to have been issued at the time the replaced document was issued or is deemed to have been issued; and

(b) the revoked document is null as of the effective date of the revocation and is deemed not to have been issued, obtained or held as of that date.

Where a document is, without being replaced, amended by the revocation or replacement of any of its parts or in any other manner, the document before the amendment and the document as amended are deemed, for the purposes of this section, to be separate documents the first of which (referred to as the “replaced document”) has been replaced by the second (referred to as the “new document”).

Where, in the circumstances described in the second paragraph, a document is amended only for a part of its period of validity, the new document is deemed to describe both the situation prevailing before the amendment, as proven by the content of the replaced document, and the new situation, as proven by the content of the new document.”

(2) Subsection 1 has effect from 22 December 2010.

253. (1) Section 1170.2 of the Act is replaced by the following section:

“1170.2. An insurance corporation may deduct an amount under this Book in computing its tax payable for a 12-month period that ends in a taxation year, in accordance with section 1170.1, only if it encloses with the fiscal return it is required to file under section 1000 for the year the prescribed form containing prescribed information and a copy of the initial qualification certificate issued to it, in respect of a major investment project relating to a recognized business it carries on in the year, and of any annual qualification certificate issued for the year in respect of the major investment project.”

(2) Subsection 1 has effect from 22 December 2010.

254. (1) The Act is amended by inserting the following section after section 1175.3:

“1175.3.1. In this Part, where a Minister other than the Minister of Revenue or a body replaces or revokes a certificate, qualification certificate or other similar document that has been issued to a person or a partnership, the following rules apply in respect of the document, unless a more specific similar rule applies to it:

(a) the replaced document is null as of the date of its coming into force or of its deemed coming into force and the new document is deemed, unless it provides otherwise, to come into force as of that date and to have been issued at the time the replaced document was issued or is deemed to have been issued; and

(b) the revoked document is null as of the effective date of the revocation and is deemed not to have been issued, obtained or held as of that date.

Where a document is, without being replaced, amended by the revocation or replacement of any of its parts or in any other manner, the document before the amendment and the document as amended are deemed, for the purposes of

this section, to be separate documents the first of which (referred to as the “replaced document”) has been replaced by the second (referred to as the “new document”).

Where, in the circumstances described in the second paragraph, a document is amended only for a part of its period of validity, the new document is deemed to describe both the situation prevailing before the amendment, as proven by the content of the replaced document, and the new situation, as proven by the content of the new document.”

(2) Subsection 1 has effect from 22 December 2010.

255. (1) Section 1175.4.2 of the Act is amended by replacing the first paragraph by the following paragraph:

“1175.4.2. A life insurer may deduct an amount under this Part in computing its tax payable for a taxation year, in accordance with section 1175.4.1, only if it encloses with the fiscal return it is required to file under section 1000 for the year the prescribed form containing prescribed information and a copy of the initial qualification certificate issued to it, in respect of a major investment project relating to a recognized business it carries on in the year, and of any annual qualification certificate issued for the year in respect of the major investment project.”

(2) Subsection 1 has effect from 22 December 2010.

256. (1) The Act is amended by inserting the following section after section 1175.21.2:

“1175.21.3. If, at any time in a taxation year, a qualification certificate referred to in subparagraph *d* of the second paragraph of section 1137.5 is revoked and, as a result, a corporation is required to pay a tax under section 1175.21.0.1, the Minister may make, as of that time and despite any other provision of this Act, an assessment for the year in respect of the corporation, in relation to the tax.

For the purposes of section 1037 in respect of the tax, the corporation’s balance-due day for that taxation year is deemed to be the date on which the notice of assessment is sent, unless that date is later than the balance-due day.

Despite section 1175.22, sections 1000 to 1000.3 and 1002 to 1004 do not apply in relation to a tax that may be the subject of an assessment made under the first paragraph.”

(2) Subsection 1 has effect from 18 April 2012.

257. (1) The Act is amended by inserting the following section after section 1175.27.1:

“1175.27.2. If, at any time in a taxation year, a qualification certificate that was issued in relation to a major investment project is revoked and, as a result, a person is required to pay a tax under a provision of this Part, the Minister may make, as of that time and despite any other provision of this Act, an assessment for the year in respect of the person, in relation to the tax.

For the purposes of section 1037 in respect of the tax, the person’s balance-due day for that taxation year is deemed to be the date on which the notice of assessment is sent, unless that date is later than the balance-due day.”

(2) Subsection 1 has effect from 18 April 2012.

258. (1) Section 1175.28 of the Act is replaced by the following section:

“1175.28. Unless otherwise provided in this Part, section 6, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1001, 1005 to 1024 and 1026.0.1, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 18 April 2012.

259. (1) The Act is amended by inserting the following section after section 1175.28.17:

“1175.28.17.1. If, at any time in a taxation year, a favourable advance ruling, certificate, qualification certificate or other similar document is revoked or replaced and, as a result, a person is required to pay a tax under a provision of this Part, the Minister may make, as of that time and despite any other provision of this Act, an assessment for the year in respect of the person, in relation to the tax.

For the purposes of section 1037 in respect of the tax, the person’s balance-due day for that taxation year is deemed to be the date on which the notice of assessment is sent, unless that date is later than the balance-due day.”

(2) Subsection 1 has effect from 22 December 2010. However, when section 1175.28.17.1 of the Act applies before 18 April 2012, it is to be read

(1) as if “under a provision of this Part” in the first paragraph was replaced by “under section 1175.28.6 or 1175.28.9”; and

(2) as if the following paragraph was added after the second paragraph:

“Despite section 1175.28.18, sections 1000 to 1000.3 and 1002 to 1004 do not apply in relation to a tax that may be the subject of an assessment made under the first paragraph.”

260. (1) Section 1175.28.18 of the Act is replaced by the following section:

“1175.28.18. Unless otherwise provided in this Part, section 6, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1001, 1005 to 1024 and 1026.0.1, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 18 April 2012.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

261. (1) Section 37.9 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended by replacing “net remuneration” in paragraph *c.1* by “eligible remuneration”.

(2) Subsection 1 has effect from 1 January 2012.

ACT RESPECTING THE QUÉBEC PENSION PLAN

262. (1) Section 47 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is amended

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

“The earnings of a worker as a family-type resource or an intermediate resource for a year are equal to the aggregate of all amounts each of which is the worker’s remuneration for the year for services provided as a person responsible for such a resource.”;

(2) by adding the following paragraphs:

“The remuneration of a worker for a year for services provided as a person responsible for a particular family-type resource or intermediate resource is equal to the amount by which the aggregate of all amounts each of which is an amount received by the particular resource in the year as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services (chapter S-4.2) applies, exceeds the total of

(*a*) the portion of that aggregate which, under a group agreement governing the payment of the remuneration or, in the absence of such an agreement, under a decision of the Minister of Health and Social Services made with the authorization of the Conseil du trésor under subparagraph 2 of the third paragraph of section 303 of that Act, is attributable to the total of

i. the amount of reasonable operating expenses incurred in the course of providing services of the particular resource, and

ii. the aggregate of the financial compensation referred to in subparagraphs *b* and *c* of paragraph 4 of section 34 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (chapter R-24.0.2); and

(*b*) the portion of that aggregate that is the total of all amounts each of which is an expense described in section 47.0.1 for the year to allow the particular resource to receive assistance or be replaced in the course of providing services.

However, where more than one worker is a person responsible for a family-type resource or an intermediate resource in a year, the remuneration of each worker for the year for services provided as a person responsible for such a resource is equal to the product obtained by multiplying the amount determined for the year in respect of the resource under the fourth paragraph by the percentage representing the worker's share in the aggregate of the amounts received by the resource in the year as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services applies."

(2) Subsection 1 has effect from 1 January 2012.

263. (1) The Act is amended by inserting the following section after section 47:

"47.0.1. An expense to which subparagraph *b* of the fourth paragraph of section 47 refers is an amount paid for a year by a family-type resource or an intermediate resource for the services of an individual acting as an assistant or replacement and corresponds to

(*a*) in the case of a service provided by an employee of the resource, the aggregate of

- i. the employee's wages in respect of the service,
- ii. each of the amounts paid in respect of the employee, in relation to the wages referred to in subparagraph i, under

(1) section 315 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001),

(2) section 59 of the Act respecting parental insurance (chapter A-29.011),

(3) section 39.0.2 of the Act respecting labour standards (chapter N-1.1),

(4) section 34 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5),

(5) section 52, or

(6) section 68 of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), and

iii. the fees paid for a payroll processing service for the payment of the wages referred to in subparagraph i; or

(b) in the case of a service provided by a person (other than a person who is an employee of the resource) or a partnership, the amount that is the cost of the service, including, if applicable, the tax payable under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or the tax payable under the Act respecting the Québec sales tax (chapter T-0.1) in respect of the service.”

(2) Subsection 1 has effect from 1 January 2012.

264. Section 59 of the Act is amended by replacing the third and fourth paragraphs by the following paragraphs:

“For the purposes of the regulations under this section, the Minister shall draw up Tables A and B determining the amount to be deducted from the remuneration paid to an employee during a particular period and shall post them on the Revenu Québec website.

The Minister shall publish in the *Gazette officielle du Québec* a notice of the date of coming into force of Tables A and B and the address of the website on which they are posted.”

ACT RESPECTING THE QUÉBEC SALES TAX

265. (1) Section 26 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1) is amended by replacing “sections 18 and 18.0.1” in the portion before paragraph 1 by “section 18.0.1”.

(2) Subsection 1 has effect from 1 July 1992.

266. (1) The Act is amended by inserting the following sections after section 26:

“**26.0.1.** For the purposes of this section and sections 26.0.2 to 26.0.5,

“incorporeal capital” of a specified person means any of the following that is consumed or used by the specified person in the process of creating or developing incorporeal movable property:

(1) all or part of a labour activity of the specified person;

(2) all or part of property (other than incorporeal movable property described in paragraph 1 of the definition of “incorporeal resource”); or

- (3) all or part of a service;

“incorporeal resource” of a specified person means

(1) all or part of incorporeal movable property supplied to, or created or developed by, the specified person that is not support capital of the specified person;

- (2) incorporeal capital of the specified person; or

- (3) any combination of the items referred to in paragraphs 1 and 2;

“labour activity” of a specified person means anything done by an employee of the specified person in the course of, or in relation to, the office or employment of the employee;

“support capital” of a specified person means all or part of incorporeal movable property that is consumed or used by the specified person in the process of creating or developing property (other than incorporeal movable property) or in supporting, assisting or furthering a labour activity of the specified person;

“support resource” of a specified person means

(1) all or part of property (other than incorporeal movable property) supplied to, or created or developed by, the specified person that is not incorporeal capital of the specified person;

(2) all or part of a service supplied to the specified person that is not incorporeal capital of the specified person;

(3) all or part of a labour activity of the specified person that is not incorporeal capital of the specified person;

- (4) support capital of the specified person; or

- (5) any combination of the items referred to in paragraphs 1 to 4.

For the purposes of the first paragraph, “employee” includes an individual who agrees to become an employee.

“26.0.2. For the purposes of sections 26.0.1 and 26.0.3 to 26.0.5, the following rules apply:

(1) a person is a specified person throughout a taxation year of the person if the person

(a) carries on, at any time in the taxation year, a business through a permanent establishment of the person outside Canada, and

(b) carries on, at any time in the taxation year, a business through a permanent establishment of the person in Québec; and

(2) a business of a person is a specified business of the person throughout a taxation year of the person if the business is carried on, at any time in the taxation year, in Québec through a permanent establishment of the person.

“26.0.3. For the purposes of sections 26.0.4 and 26.0.5, internal use of a support resource, or of an incorporeal resource, of a specified person occurs during a taxation year of the specified person if

(1) the specified person at any time in the taxation year uses outside Canada any part of the resource in relation to the carrying on of a specified business of the specified person; or

(2) the specified person is permitted under the Taxation Act (chapter I-3), or would be so permitted if that Act applied to the specified person, to allocate for the taxation year, as an amount in respect of a specified business of the specified person,

(a) any part of an outlay made, or expense incurred, by the specified person in respect of any part of the resource, or

(b) any part of an allowance, or allocation for a reserve, in respect of any part of an outlay or expense referred to in subparagraph *a*.

“26.0.4. If internal use of a support resource of a specified person occurs during a taxation year of the specified person, the following rules apply:

(1) for the purposes of section 18,

(a) the specified person is deemed

i. to have rendered, during the taxation year, a service of internally using the support resource at a permanent establishment of the specified person outside Canada in the course of carrying on a specified business of the specified person, and to be the person to whom the service was rendered,

ii. to be the recipient of a supply made outside Canada of the service, and

iii. to be, in the case of a specified person not resident in Québec, resident in Québec,

(b) the supply is deemed not to be a supply of a service that is in respect of

i. an immovable situated outside Québec, or

ii. corporeal movable property that is situated outside Québec at the time the service is performed,

(c) the value of the consideration for the supply is deemed to be the total of all amounts, each of which is the fair market value of a part, or of the use of a part, as the case may be, of the support resource referred to in section 26.0.3

i. if the part is only referred to in paragraph 1 of section 26.0.3, at the time referred to in that paragraph, and

ii. in any other case, on the last day of the taxation year of the specified person, and

(d) the consideration for the supply is deemed to have become due and to have been paid, on the last day of the taxation year, by the specified person; and

(2) for the purpose of determining an input tax refund of the specified person, the specified person is deemed to have acquired the service for the same purpose as that for which the part of the support resource referred to in section 26.0.3 was acquired, consumed or used by the specified person.

“26.0.5. If internal use of an incorporeal resource of a specified person occurs during a taxation year of the specified person, the following rules apply:

(1) for the purposes of section 18,

(a) the specified person is deemed

i. to have made available, during the taxation year, at a permanent establishment of the specified person outside Canada incorporeal movable property in the course of carrying on a specified business of the specified person and to be the person to whom the incorporeal movable property was made available,

ii. to be the recipient of a supply made outside Canada of the incorporeal movable property, and

iii. to be, in the case of a specified person not resident in Québec, resident in Québec,

(b) the supply is deemed not to be a supply of property that relates to an immovable situated outside Québec, to a service to be performed wholly outside Québec or to corporeal movable property situated outside Québec,

(c) the value of the consideration for the supply is deemed to be the total of all amounts, each of which is the fair market value of a part, or of the use of a part, as the case may be, of the incorporeal resource referred to in section 26.0.3

i. if the part is only referred to in paragraph 1 of section 26.0.3, at the time referred to in that paragraph, and

ii. in any other case, on the last day of the taxation year of the specified person, and

(d) the consideration for the supply is deemed to have become due and to have been paid, on the last day of the taxation year, by the specified person; and

(2) for the purpose of determining an input tax refund of the specified person, the specified person is deemed to have acquired the property for the same purpose as that for which the part of the incorporeal resource referred to in section 26.0.3 was acquired, consumed or used by the specified person.”

(2) Subsection 1, except when it enacts the second paragraph of section 26.0.1 of the Act, has effect from 1 July 1992.

(3) Subsection 1, when it enacts the second paragraph of section 26.0.1 of the Act, applies in respect of

(1) a taxation year of a person that ends after 16 November 2005 where the person is referred to in paragraph 1 or 1.1 of the definition of “taxation year” in section 1 of the Act;

(2) a fiscal year of a person that ends after 16 November 2005 where the person, who is a registrant, is not referred to in paragraph 1 or 1.1 of the definition of “taxation year” in section 1 of the Act; or

(3) a calendar year subsequent to the year 2004, in any other case.

(4) For the purposes of paragraph 2 of subsection 3, “fiscal year” has the meaning assigned by section 458.1 of the Act.

267. (1) Section 26.1 of the Act is replaced by the following section:

“26.1. For the purposes of sections 25 to 26.0.5, “permanent establishment” has the meaning assigned by section 11.2 where a person is resident in Québec otherwise than by reason of section 12.”

(2) Subsection 1 has effect from 1 April 1997.

268. Section 180.2 of the Act is repealed.

269. Section 370.0.2 of the Act is amended

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

“370.0.2. For the purposes of section 370.0.1, the rebate to which a particular individual is entitled in respect of the supply referred to in subparagraph 1 of the first paragraph of that section is equal to”;

(2) by replacing subparagraph 1 of the second paragraph in the French text by the following subparagraph:

“1° la lettre A représente le total de tous les montants dont chacun représente la contrepartie payable au constructeur par le particulier donné pour la fourniture par vente à ce dernier de la totalité ou d’une partie du bâtiment visée au paragraphe 1° du premier alinéa de l’article 370.0.1 ou d’une autre construction qui fait partie de l’immeuble d’habitation, sauf la contrepartie qui peut raisonnablement être considérée comme un loyer pour les fournitures du fonds de terre attribuable à l’immeuble d’habitation ou comme une contrepartie pour la fourniture d’une option d’achat de ce fonds;”;

(3) by replacing subparagraph 3 of the second paragraph by the following subparagraph:

“(3) C is the fair market value referred to in subparagraph 3 of the first paragraph of section 370.0.1.”

270. (1) The Act is amended by inserting the following after section 397.2:

“§ 5.1. — *Rebate to the Royal Canadian Legion*

“397.3. For the purposes of this subdivision,

“claim period” has the meaning assigned by section 383;

“Legion entity” means the Dominion Command or any provincial command or branch of the Royal Canadian Legion.

“397.4. Subject to section 397.5, a Legion entity that acquires or brings into Québec a property that is a poppy or wreath is entitled to a rebate equal to the amount of tax that becomes payable, or is paid without having become payable, by the Legion entity during a claim period in respect of the acquisition or bringing in.

“397.5. A Legion entity is entitled to a rebate under section 397.4 in respect of tax that becomes payable, or is paid without having become payable, by the Legion entity during a claim period only if the Legion entity files an application for the rebate within four years after the last day of the claim period.

“397.6. A Legion entity must not make more than one application for rebates under this subdivision for any claim period of the Legion entity.”

(2) Subsection 1 applies in respect of tax that becomes payable, or is paid without having become payable, after 31 December 2009.

(3) If, in the absence of this subsection, an application for a rebate under section 397.4 of the Act, which subsection 1 enacts, would have to be filed by a Legion entity before 9 May 2016 in order for the rebate to be paid, section 397.5 of the Act, which subsection 1 enacts, is to be read as if “the last day of the claim period” was replaced by “9 May 2012”.

271. The Act is amended by inserting the following heading before section 398:

“§ 5.2.—*Rebate — shipment outside Québec by a charity or a public institution*”.

272. This Act comes into force on 9 May 2012.

2012, chapter 9
**AN ACT TO DISSOLVE THE SOCIÉTÉ DE GESTION
INFORMATIQUE SOGIQUE**

Bill 53

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 16 February 2012

Passed in principle 28 March 2012

Passed 10 May 2012

Assented to 16 May 2012

Coming into force: 16 May 2013, unless the Government sets an earlier date or earlier dates for their coming into force

– 2013-01-01: ss. 1-7
 O.C. 1199-2012
 G.O., 2013, Part 2, p. 5

Legislation amended:

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

Explanatory notes

This Act dissolves the Société de gestion informatique SOGIQUE and transfers its rights and obligations as well as its assets and liabilities to the Minister of Health and Social Services.

The Act also includes provisions concerning the Société's employees.



Chapter 9

AN ACT TO DISSOLVE THE SOCIÉTÉ DE GESTION INFORMATIQUE SOGIQUE

[Assented to 16 May 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Société de gestion informatique SOGIQUE, constituted on 8 May 1986 by letters patent issued under Part III of the Companies Act (R.S.Q., chapter C-38), is dissolved.

Its rights and obligations as well as its assets and liabilities are transferred to the Minister of Health and Social Services, and its records and other documents become records and documents of that Minister.

2. The Minister of Health and Social Services, or the person designated by the Minister, acts as liquidator of the Société.

3. The Attorney General of Québec becomes a party, without continuance of suit, to any proceedings to which the Société was a party.

4. The term of the members of the board of directors of the Société ends on 1 January 2013.

5. The regular and casual employees of the Société in office on 16 February 2012 and still in office on 31 December 2012 respectively become, without further formality, regular and casual employees of the Ministère de la Santé et des Services sociaux. These employees are deemed to have been appointed under the Public Service Act (R.S.Q., chapter F-3.1.1). However, for casual employees of the Société, this applies only for the unexpired portion of their contract.

The Conseil du trésor determines their remuneration, their classification and any other applicable conditions of employment.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

6. Section 520.3.1 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is amended by adding the following paragraph at the end:

“The Minister may offer the same services as those referred to in the first paragraph to an agency or an institution. The second and third paragraphs then apply with the necessary modifications.”

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

8. The provisions of this Act come into force on 16 May 2013, unless the Government sets an earlier date or earlier dates for their coming into force.

2012, chapter 10

AN ACT RESPECTING THE PROFESSIONAL RECOGNITION OF MEDICAL ELECTROPHYSIOLOGY TECHNOLOGISTS

Bill 55

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 23 February 2012

Passed in principle 4 April 2012

Passed 15 May 2012

Assented to 16 May 2012

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

- 2012-09-20: s. 11
 O. C. 780-2012
 G.O., 2012, Part 2, p. 2369
- 2012-11-21: ss. 1-10, 12-20
 O.C. 998-2012
 G.O., 2012, Part 2, p. 3165

Legislation amended:

Professional Code (R.S.Q., chapter C-26)

Act respecting medical imaging technologists and radiation oncology technologists (R.S.Q., chapter T-5)

Act to amend the Professional Code and other legislative provisions in the field of mental health and human relations (2009, chapter 28)

Regulations amended:

Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders (R.R.Q., chapter C-26, r. 2)

Regulation respecting other terms and conditions for permits of the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec to be issued (R.R.Q., chapter T-5, r. 4)

Regulation respecting the categories of permits issued by the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec (R.R.Q., chapter T-5, r. 4.1)

Règlement sur le comité d'inspection professionnelle de l'Ordre des technologues en imagerie médicale et en radio-oncologie du Québec (R.R.Q., chapter T-5, r. 6, French only)

Regulation respecting the standards for diploma or training equivalence for the issue of a permit by the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec (R.R.Q., chapter T-5, r. 11)

Explanatory notes

This Act amends the Act respecting medical imaging technologists and radiation oncology technologists and the Professional Code to integrate medical electrophysiology technologists into the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec. To that end, it proposes the necessary amendments, including changing the name of the Order, reserving a professional title, adding a field of practice and reserving activities carried on as an activity in that field of practice.

(Cont'd on next page)

Explanatory notes (Cont'd)

Adjustments are proposed to the regulatory provisions governing the members of the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec so that the provisions will be applicable to medical electrophysiology technologists as soon as the latter are integrated into that Order. In addition, certain persons are allowed to continue to engage in certain reserved activities.

Lastly, the transitional and consequential amendments necessary to the integration are made and a transitional provision concerning certain persons exercising professional activities in the field of mental health and human relations is amended.



Chapter 10

AN ACT RESPECTING THE PROFESSIONAL RECOGNITION OF MEDICAL ELECTROPHYSIOLOGY TECHNOLOGISTS

[Assented to 16 May 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING MEDICAL IMAGING TECHNOLOGISTS AND RADIATION ONCOLOGY TECHNOLOGISTS

1. The title of the Act respecting medical imaging technologists and radiation oncology technologists (R.S.Q., chapter T-5) is amended by replacing “AND RADIATION ONCOLOGY TECHNOLOGISTS” by “, RADIATION ONCOLOGY TECHNOLOGISTS AND MEDICAL ELECTROPHYSIOLOGY TECHNOLOGISTS”.

2. Section 1 of the Act is amended

(1) by replacing “et en radio-oncologie” in paragraph *a* by “, en radio-oncologie et en électrophysiologie médicale”;

(2) by inserting “, “medical electrophysiology technologist”” after ““radiation oncology technologist”” in paragraph *c*.

3. The heading of Division II of the Act is amended by replacing “ET EN RADIO-ONCOLOGIE” by “, EN RADIO-ONCOLOGIE ET EN ÉLECTROPHYSIOLOGIE MÉDICALE”.

4. Section 2 of the Act is amended

(1) by replacing “or radiation oncology technologist” by “, radiation oncology technologist or medical electrophysiology technologist”;

(2) by replacing both occurrences of “et en radio-oncologie” by “, en radio-oncologie et en électrophysiologie médicale”.

5. The Act is amended by inserting the following heading after the heading of Division IV:

“§1.—*Medical imaging technology and radiation oncology technology*”.

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

“§2.—*Medical electrophysiology technology*”

“11.1. The practice of medical electrophysiology technology consists in gathering and recording the bioelectric potentials of organs or systems of the human body, or the sound waves of the cardiac system or the supra-aortic vascular system, to produce images or data for diagnostic or therapeutic purposes.

The following activities in the practice of medical electrophysiology technology are reserved to medical electrophysiology technologists:

- (1) analyzing and selecting the data gathered during a prescribed recording of cardiac or cerebral bioelectric activity;
- (2) performing a stress electrocardiogram, according to a prescription;
- (3) administering prescribed medications or other prescribed substances by oral, nasal or pharyngeal routes;
- (4) administering urgently required medications using an intravenous line already in place, according to an individual prescription;
- (5) mixing substances to complete the preparation of a medication, according to a prescription;
- (6) introducing a needle under the dermis for monitoring purposes, according to a prescription;
- (7) using invasive electric energy, according to a prescription;
- (8) verifying the functioning of a pacemaker or a pacemaker-defibrillator according to a prescription, provided a training certificate has been issued to the technologist by the Order in accordance with the regulation under paragraph *o* of section 94 of the Professional Code (chapter C-26);
- (9) programming a pacemaker or a pacemaker-defibrillator according to a prescription, provided a training certificate has been issued to the technologist by the Order in accordance with the regulation under paragraph *o* of section 94 of the Professional Code;
- (10) performing echocardiography or vascular ultrasonography according to a prescription, provided a training certificate has been issued to the technologist by the Order in accordance with the regulation under paragraph *o* of section 94 of the Professional Code;
- (11) performing carotid or transcranial Doppler ultrasonography according to a prescription, provided a training certificate has been issued to the technologist by the Order in accordance with the regulation under paragraph *o* of section 94 of the Professional Code;

(12) introducing an esophageal balloon for the purposes of a polysomnography according to a prescription, provided a training certificate has been issued to the technologist by the Order in accordance with the regulation under paragraph *o* of section 94 of the Professional Code; and

(13) adjusting the masks for a Bi-Pap or C-Pap for the purposes of a polysomnography according to a prescription, provided a training certificate has been issued to the technologist by the Order in accordance with the regulation under paragraph *o* of section 94 of the Professional Code.

“11.2. No person may practise the profession of medical electrophysiology technologist under a name other than their own.

Medical electrophysiology technologists may, however, practise their profession under the name of one or more partners.”

7. Section 12 of the Act is amended by adding “, or any of the activities described in the second paragraph of section 11.1 except a medical electrophysiology technologist” after “oncology technologist” at the end of the first paragraph.

PROFESSIONAL CODE

8. Section 32 of the Professional Code (R.S.Q., chapter C-26) is amended by replacing “or radiation oncology technologist” in the first paragraph by “, radiation oncology technologist or medical electrophysiology technologist”.

9. Section 39.3 of the Code is amended by replacing “ and the second paragraph of section 36 of the Nurses Act (chapter I-8)” in the first paragraph by “, the second paragraph of section 36 of the Nurses Act (chapter I-8) and the second paragraph of section 11.1 of the Act respecting medical imaging technologists, radiation oncology technologists and medical electrophysiology technologists (chapter T-5)”.

10. Schedule I to the Code is amended by replacing “et en radio-oncologie” in paragraph 15 by “, en radio-oncologie et en électrophysiologie médicale”.

ACT TO AMEND THE PROFESSIONAL CODE AND OTHER LEGISLATIVE PROVISIONS IN THE FIELD OF MENTAL HEALTH AND HUMAIN RELATIONS

11. Section 18 of the Act to amend the Professional Code and other legislative provisions in the field of mental health and human relations (2009, chapter 28) is amended by replacing “at the date of its coming into force or at the date that is one year after 19 June 2009, whichever is earlier,” in the first paragraph by “at the date of its coming into force”.

REGULATORY PROVISIONS

12. Section 2.05 of the Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders (R.R.Q., chapter C-26, r. 2) is amended by replacing the first paragraph by the following paragraph:

“2.05. The following permits are issued by the Ordre des technologues en imagerie médicale, en radio-oncologie et en électrophysiologie médicale du Québec to holders of the diplomas mentioned below, awarded by the Minister of Education, Recreation and Sports:

(1) medical imaging technologist's permit in the field of radiodiagnosis: diploma of college studies obtained following studies in diagnostic imaging completed at Ahuntsic, Rimouski or Sainte-Foy general and vocational college, Dawson College or Collège Laflèche;

(2) medical imaging technologist's permit in the field of nuclear medicine: diploma of college studies obtained following studies in nuclear medicine technology completed at Ahuntsic general and vocational college;

(3) radiation oncology technologist's permit: diploma of college studies obtained following studies in radiation oncology technology completed at Ahuntsic or Sainte-Foy general and vocational college or Dawson College; and

(4) medical electrophysiology technologist's permit: diploma of college studies obtained following studies in medical electrophysiology techniques completed at Ahuntsic general and vocational college or Ellis College.”

13. The Regulation respecting other terms and conditions for permits of the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec to be issued (R.R.Q., chapter T-5, r. 4) is amended

(1) by replacing “the permit” in section 2 by “a medical imaging technologist's permit in the field of radiodiagnosis, a medical imaging technologist's permit in the field of nuclear medicine or a radiation oncology technologist's permit”;

(2) by striking out “of medical imaging technologist or radiation oncology technologist” at the end of section 14.

14. The Regulation respecting the categories of permits issued by the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec (R.R.Q., chapter T-5, r. 4.1) is amended

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

“(4) medical electrophysiology technologist's permit.”;

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

“The holder of a medical electrophysiology technologist’s permit may engage in the activities referred to in section 11.1 of that Act.”;

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

“A member of the Order may use the title of “medical electrophysiology technologist” only if the member holds the permit referred to in paragraph 4 of section 1.”;

(4) by inserting “paragraphs 1 to 3 of” after “referred to in” in paragraph 4 of section 4;

(5) by inserting the following section after section 4:

“4.1. The persons referred to in paragraph 1 of section 2 of the Regulation respecting professional activities that may be engaged in by a medical electrophysiology technologist (chapter M-9, r. 11) who engaged in an activity listed in section 3 of the Regulation before 21 November 2012 become holders of a medical electrophysiology technologist’s permit.”

15. Section 2 of the Règlement sur le comité d’inspection professionnelle de l’Ordre des technologues en imagerie médicale et en radio-oncologie du Québec (R.R.Q., chapter T-5, r. 6, French only) is amended

(1) by replacing “9” in the first paragraph by “12”;

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

“Trois membres sont nommés pour chacune des catégories de permis établies conformément au Règlement sur les catégories de permis délivrés par l’Ordre des technologues en imagerie médicale et en radio-oncologie du Québec (chapitre T-5, r. 4.1).”

16. The Regulation respecting the standards for diploma or training equivalence for the issue of a permit by the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec (R.R.Q., chapter T-5, r. 11) is amended

(1) by replacing “an equivalence of diploma” in the introductory clause of section 3 by “a diploma equivalence for the purposes of the issue of a medical imaging technologist’s permit in the field of radiodiagnosis, a medical imaging technologist’s permit in the field of nuclear medicine or a radiation oncology technologist’s permit”;

(2) by inserting the following section after section 3:

“3.1. A candidate holding a diploma issued by an educational institution outside Québec shall be granted a diploma equivalence for the purposes of the issue of a medical electrophysiology technologist’s permit if the diploma was issued upon completion of studies of a level equivalent to the college level comprising a minimum of 2,865 hours of training including at least 2,145 hours of specific training in medical electrophysiology technology apportioned as follows:

(1) at least 150 hours on anatomy and physiology applied to medical electrophysiology;

(2) at least 180 hours on pathology and pharmacology applied to medical electrophysiology;

(3) at least 210 hours on the entry, processing and use of data;

(4) at least 240 hours on the examination and analysis of cerebral electrophysiology data;

(5) at least 255 hours on the examination and analysis of data obtained in labyrinthic, cardiac and neuromuscular electrophysiology, polysomnography and evoked potentials;

(6) at least 45 hours on counselling and communication in medical electrophysiology;

(7) at least 45 hours on care, health and safety in medical electrophysiology; and

(8) at least 1,005 hours of clinical practice.”;

(3) by replacing “Despite section 3” in section 4 by “Despite sections 3 and 3.1”;

(4) by striking out “in radiodiagnostic technology, nuclear medicine technology and radio-oncology technology” in the first paragraph of section 5.

TRANSITIONAL AND FINAL PROVISIONS

17. As of 21 November 2012, the board of directors of the Ordre des technologues en imagerie médicale, en radio-oncologie et en électrophysiologie médicale du Québec (the Order) consists of the president and the following 19 directors, for the following terms:

(1) the president of the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec in office on 20 November 2012, who becomes president of the Order for the unexpired portion of his or her term;

(2) the 12 directors elected to the board of directors of the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec and the four directors appointed by the Office des professions du Québec, in office on 20 November 2012, for the unexpired portion of their terms;

(3) a member of the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec, holding a medical imaging technologist's permit in the field of radiodiagnosis, chosen in an election held by secret ballot among the directors elected to the board of directors of the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec in office on 20 November 2012, for a term ending on the end date of the term of the directors elected to the board of directors of the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec in 2011;

(4) the president of the Association des technologues en électrophysiologie médicale in office on 20 November 2012, for a term ending on the end date of the term of the directors elected to the board of directors of the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec in 2012; and

(5) a member of the board of directors of the Association des technologues en électrophysiologie médicale in office on 20 November 2012, elected by the members of that board of directors in office on 20 November 2012, for a term ending on the end date of the term of the directors elected to the board of directors of the Ordre des technologues en imagerie médicale et en radio-oncologie du Québec in 2011.

The directors designated in subparagraphs 3 to 5 of the first paragraph are deemed to be elected directors.

18. The number of members of the board of directors of the Order to be elected in each electoral region listed below in 2013 and in 2014 is to be as follows:

(1) for the radiodiagnostic technology sector of activity:

Electoral region	Administrative regions	Number of directors 2013	Number of directors 2014
Montréal, Laval, Lanaudière, Laurentides and Montérégie	06, 13, 14, 15 and 16	3	1
Capitale-Nationale and Chaudières-Appalaches	03 and 12	1	1
Mauricie, Estrie and Centre-du-Québec	04, 05 and 17		1
Saguenay–Lac-Saint-Jean, Côte-Nord and Nord-du-Québec	02, 09 and 10		1
Outaouais and Abitibi-Témiscamingue	07 and 08		1
Bas-Saint-Laurent and Gaspésie–Îles-de-la-Madeleine	01 and 11		1

(2) for the nuclear medicine technology sector of activity: one director holding a medical imaging technologist's permit in the field of nuclear medicine is to be elected in 2013 and one in 2014 for all of Québec, which forms a single electoral region;

(3) for the radiation oncology technology sector of activity: one director holding a radiation oncology technologist's permit is to be elected in 2013 and one in 2014 for all of Québec, which forms a single electoral region; and

(4) for the medical electrophysiology technology sector of activity: one director holding a medical electrophysiology technologist's permit is to be elected in 2013 and one in 2014 for all of Québec, which forms a single electoral region.

At the election held in 2013, the elected directors are to elect the president of the Order from among their number by secret ballot.

The territory of the electoral regions corresponds to the territory of the administrative regions in Schedule I to the Décret concernant la révision des limites des régions administratives du Québec (R.R.Q., chapter D-11, r. 1, French only).

At each election, only a member of the Order who holds a corresponding category of permit may be a candidate for the office of director to represent a given sector of professional activities. To represent the radiodiagnostic technology sector, the candidate must also have his or her professional domicile in the region concerned. No person may be a candidate for an office of director to represent more than one sector of professional activities.

Only members of the Order who hold a corresponding category of permit may sign the nomination paper of a candidate for the office of director. In addition, in the case of a candidate for the office of director to represent the radiodiagnostic technology sector of activity, such members must have their professional domiciles in the region concerned. The candidates are elected in accordance with the Professional Code (R.S.Q., chapter C-26) by a vote of the members holding the corresponding category of permit. In addition, to elect a candidate to an office of director to represent the radiodiagnostic technology sector of activity, such members must have their professional domiciles in the region concerned.

The Règlement sur les modalités d'élection au Conseil d'administration de l'Ordre des technologues en imagerie médicale et en radio-oncologie du Québec (R.R.Q., chapitre T-5, r. 10, French only) applies to the elections to be held in 2013 and 2014.

19. Persons described in section 5 of the Regulation respecting professional activities that may be engaged in by a medical electrophysiology technologist (R.R.Q., chapter M-9, r. 11) may continue to engage in the activities identified in that section even when the Regulation no longer applies, provided the Ordre des technologues en imagerie médicale, en radio-oncologie et en électrophysiologie médicale du Québec is notified in the manner determined by the board of directors.

The board of directors of the Order may make a regulation determining, among the regulatory standards applicable to the members of the Order, those applicable to those persons.

Section 95 of the Professional Code applies to the regulation made under the second paragraph.

20. In an Act, regulation, order, order-in-council, proclamation, resolution, contract or other document or in letters patent, “Ordre professionnel des technologues en imagerie médicale et en radio-oncologie du Québec” and “Ordre des technologues en imagerie médicale et en radio-oncologie du Québec” are replaced respectively by “Ordre professionnel des technologues en imagerie médicale, en radio-oncologie et en électrophysiologie médicale du Québec” and “Ordre des technologues en imagerie médicale, en radio-oncologie et en électrophysiologie médicale du Québec”.

In a regulation made under the Professional Code,

(1) “technologues en imagerie médicale et en radio-oncologie” in the French text is replaced by “technologues en imagerie médicale, en radio-oncologie et en électrophysiologie médicale”;

(2) “medical imaging or radiation oncology technologists” is replaced by “medical imaging, radiation oncology or medical electrophysiology technologists”;

(3) “medical imaging technologist or radiation oncology technologist” is replaced, with the necessary modifications, by “medical imaging technologist, radiation oncology technologist or medical electrophysiology technologist”; and

(4) “medical imaging technologist and radiation oncology technologist” is replaced, with the necessary modifications, by “medical imaging technologist, radiation oncology technologist and medical electrophysiology technologist”.

21. The provisions of this Act come into force on the date or dates to be set by the Government.

2012, chapter 11 CHARTERED PROFESSIONAL ACCOUNTANTS ACT

Bill 61

Introduced by Mr. Jean-Marc Fournier, Minister responsible for the administration of legislation respecting the professions

Introduced 28 March 2012

Passed in principle 8 May 2012

Passed 16 May 2012

Assented to 16 May 2012

Coming into force: 16 May 2012

Legislation amended:

Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2)

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

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

Professional Code (R.S.Q., chapter C-26)

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 intermunicipal boards of transport in the area of Montréal (R.S.Q., chapter C-60.1)

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

Mining Act (R.S.Q., chapter M-13.1)

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

Notaries Act (R.S.Q., chapter N-3)

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

Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1)

Act to amend the Professional Code and the Chartered Accountants Act in respect of public accountancy (2007, chapter 42)

Legislation repealed:

Chartered Accountants Act (R.S.Q., chapter C-48)

Regulations amended:

Regulation respecting the awarding of contracts for certain professional services (R.R.Q., chapter C-19, r. 2)

Regulation respecting legal authorizations to practise as a certified management accountant outside Québec that give access to the permit issued by the Ordre professionnel des comptables en management accrédités du Québec (R.R.Q., chapter C-26, r. 27)

(Cont'd on next page)

Regulations amended: (Cont'd)

Règlement sur la formation continue obligatoire des comptables en management accrédités du Québec (R.R.Q., chapitre C-26, r. 35)
Regulation respecting compulsory continuing education for Québec certified management accountants who hold a public accountancy permit (R.R.Q., chapter C-26, r. 36)
Règlement sur la tenue des dossiers et des cabinets de consultation et sur la cessation d'exercice d'un membre de l'Ordre des comptables en management accrédités du Québec (R.R.Q., chapitre C-26, r. 43)
Règlement sur les affaires du Conseil d'administration et les assemblées générales de l'Ordre professionnel des comptables généraux accrédités du Québec (R.R.Q., chapitre C-26, r. 45)
Regulation respecting the refresher training periods and the refresher courses of the Ordre professionnel des comptables généraux accrédités du Québec (R.R.Q., chapitre C-26, r. 64)
Règlement sur l'assurance de la responsabilité professionnelle des membres de l'Ordre des comptables agréés du Québec (R.R.Q., chapitre C-48, r. 2)
Code of ethics of chartered accountants (R.R.Q., chapter C-48, r. 4)
Regulation respecting the professional inspection committee of the Ordre des comptables agréés du Québec (R.R.Q., chapitre C-48, r. 5)
Regulation respecting the Committee on training of chartered accountants (R.R.Q., chapitre C-48, r. 6)
Regulation respecting trust accounting by chartered accountants and the indemnity fund of the Ordre des comptables agréés du Québec (R.R.Q., chapitre C-48, r. 7)
Regulation respecting the practice of the chartered accountancy profession within a partnership or a joint-stock company (R.R.Q., chapitre C-48, r. 12)
Regulation respecting the conciliation and arbitration procedure for the accounts of members of the Ordre des comptables agréés du Québec (R.R.Q., chapitre C-48, r. 17)
Regulation respecting animals in captivity (R.R.Q., chapitre C-61.1, r. 5)
Regulation respecting trust accounting by bailiffs and the indemnity fund of the Chambre des huissiers de justice du Québec (R.R.Q., chapitre H-4.1, r. 6)
Regulation respecting petroleum, natural gas and underground reservoirs (R.R.Q., chapitre M-13.1, r. 1)
Règlement de l'Association des entrepreneurs en construction du Québec, made by Order in Council 946-95 (1995, G.O. 2, 3028)

Regulations repealed:

Regulation respecting the professional liability insurance of certified management accountants of Québec (R.R.Q., chapitre C-26, r. 26)
Regulation respecting professional liability insurance for certified general accountants (R.R.Q., chapitre C-26, r. 46)

Explanatory notes

This Act constitutes the Ordre des comptables professionnels agréés du Québec.

The members of the three orders of accountants currently governed by the Professional Code and the Chartered Accountants Act are brought together within a single order.

The field of practice of the profession of chartered professional accountant is defined and the practice of public accounting is reserved to chartered professional accountants.

Lastly, consequential and transitional provisions are introduced.



Chapter 11

CHARTERED PROFESSIONAL ACCOUNTANTS ACT

[Assented to 16 May 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

ORDRE DES COMPTABLES PROFESSIONNELS AGRÉÉS DU QUÉBEC

- 1.** All the persons qualified to practise as chartered professional accountants in Québec constitute a professional order called the “Ordre professionnel des comptables professionnels agréés du Québec” or “Ordre des comptables professionnels agréés du Québec” (the Order).
- 2.** Subject to the provisions of this Act, the Order and its members are governed by the Professional Code (R.S.Q., chapter C-26).

DIVISION II

BOARD OF DIRECTORS

- 3.** The Order is administered by a board of directors constituted as prescribed in the Professional Code.

DIVISION III

PRACTICE OF THE PROFESSION

- 4.** The practice of the profession of chartered professional accountant consists, with respect to the accounting, management, finances or taxation relating to the economic activities and patrimony of a person, enterprise or organization, in

(1) gathering and organizing financial and non-financial information, analyzing and evaluating it, attesting to its conformity or certifying it, communicating the information and providing advice in relation to it; and

(2) developing and evaluating policies, procedures, processes and controls related to governance, strategy and risk management, attesting to their conformity or certifying them, implementing them and providing advice in relation to them.

The purpose of these professional activities is to optimize the performance, profit and growth of the patrimony of a person, enterprise or organization, promote good governance or accountability, or increase information reliability.

Within the framework of the profession, the professional activity reserved to the chartered professional accountant is public accountancy. This activity consists in

(1) expressing an opinion to provide a level of assurance about a financial statement or any part of a financial statement, or about any other information related to the financial statement; this corresponds to an assurance engagement, which comprises the performance of both an audit engagement and a review engagement, as well as the issue of special reports;

(2) issuing any form of certification, declaration or opinion in respect of information related to a financial statement or to any part of a financial statement, or in respect of the application of specified auditing procedures with respect to financial information, other than financial statements, neither being intended exclusively for internal management purposes; and

(3) performing a compilation engagement that is not intended exclusively for internal management purposes.

Nothing in the first and second paragraphs affects the rights of members of another professional order in fields recognized by law to be within their competence.

DIVISION IV

PUBLIC ACCOUNTANCY PERMITS

5. To engage in the elements of the professional activity described in the third paragraph of section 4, except the performance of compilation engagements not intended exclusively for internal management purposes, a chartered professional accountant must obtain a public accountancy permit.

The board of directors issues the permit if the chartered professional accountant meets the terms and conditions for the issue of permits set in a regulation of the board. The regulation also determines

(1) the legal authorizations to practise public accountancy outside Québec that give access to the permit, and the terms and conditions for the issue of that permit applicable to the holders of such authorizations; and

(2) the terms and conditions for the issue of the permit that must be met to give effect to an agreement entered into by the Order under an agreement for mutual recognition of professional competence entered into between the Government and another government; it must also provide for a review of a decision, by persons other than the persons who rendered it, that does not

recognize that one of the conditions, other than professional competence, has been met.

The first paragraph does not apply if the professional activity concerned is practised

(1) in accordance with a regulation made under paragraph *h* of section 94 of the Professional Code; or

(2) by an accountant or an auditor employed by the Government, in the performance of his or her duties.

6. A chartered professional accountant who holds a public accountancy permit must meet the terms and conditions for holding the permit determined in a regulation of the board of directors.

The chartered professional accountant must take part in the continuing education activities determined in a regulation of the board. The regulation must also set penalties for failing to take part in such activities and, where applicable, identify the cases in which a member may be exempted from taking part.

7. Chartered professional accountants who hold a public accountancy permit and engage in the professional activity described in the third paragraph of section 4, except the performance of compilation engagements not intended exclusively for internal management purposes, must use the title “auditor”.

The title of auditor must be preceded by the title “chartered professional accountant” or the abbreviations or initials that refer to that title.

8. If the holder of a public accountancy permit fails to conform with the provisions of this division or with the terms and conditions for receiving or holding a permit, the board of directors may suspend or revoke the permit. The decision of the board may be appealed to the Professions Tribunal in accordance with Division VIII of Chapter IV of the Professional Code.

9. The board of directors may enter into an agreement with the following bodies exercising complementary functions with respect to the protection of the public: the Autorité des marchés financiers and the Canadian Public Accountability Board incorporated under the Canada Business Corporations Act (Revised Statutes of Canada, 1970, chapter C-32). The term of the agreement may not exceed five years.

The agreement may, to the extent required for its implementation, derogate from the Acts and regulations governing the Order that pertain to the confidentiality of the information it holds. The agreement must define the nature and scope of the information the Order and the body may exchange concerning inspection, discipline or any inquiry conducted by the body or the Order regarding a professional or a partnership of professionals belonging to the Order, specify the purpose of the exchange of information and the conditions

of confidentiality to be observed, including those pertaining to professional secrecy, and determine how information so obtained may be used.

The information that may be communicated under the agreement must be necessary for the performance of the duties of the party receiving it.

The information communicated under the agreement by the Order must be treated by the body receiving it with as much confidentiality as if it had been obtained or was held by the Order in the exercise of the powers granted it by the Professional Code. That obligation does not, however, restrict the powers granted by an Act of Québec to the Autorité des marchés financiers as regards the communication of information.

The agreement is published in the *Gazette officielle du Québec*. On the expiry of at least 45 days after the publication, it is submitted to the Government for approval, with or without amendments. The agreement comes into force after approval, on the date it is published again in the *Gazette officielle du Québec* or on any later date stated in the agreement.

The Order reports on the implementation of the agreement entered into in the report it must produce under section 104 of the Professional Code.

10. As long as an agreement under section 9 is in force, chartered professional accountants are authorized, despite being bound by professional secrecy and to the extent specified in the agreement, to provide information relating to their professional activities or clients to a representative of the body acting within the scope of its activities in Québec.

The information communicated under the agreement by a chartered professional accountant must be treated by the body receiving it with as much confidentiality as if it had been obtained or was held by the Order in the exercise of the powers granted it by the Professional Code. That obligation does not, however, restrict the powers granted by an Act of Québec to the Autorité des marchés financiers as regards the communication of information.

11. No proceedings may be instituted against a body having entered into an agreement under section 9, or any of its directors or representatives, by reason of any act performed in good faith in the exercise of their functions in Québec on the basis of information obtained in accordance with the agreement, unless an Act of Québec concerning the body provides otherwise.

DIVISION V

ILLEGAL PRACTICE OF PUBLIC ACCOUNTANCY AND PROHIBITION IN RESPECT OF USE OF RESERVED TITLE

12. Subject to the rights and privileges expressly granted by law to other professionals, no person who is not a member of the Order may engage in the activity described in the third paragraph of section 4, or in any way use the

title “auditor” or any title or abbreviation that may lead to the belief that the person is an auditor, unless the person holds a public accountancy permit.

DIVISION VI

PROHIBITION IN RESPECT OF THE USE OF OTHER TITLES

13. No person may in any way whatsoever use the title “chartered accountant”, “certified general accountant”, “certified management accountant”, “professional accountant” or “public accountant” or any title or abbreviation which may lead to the belief that the person is a chartered accountant, certified general accountant, certified management accountant, professional accountant or public accountant, or use initials which may lead to the belief that the person is a chartered accountant, certified general accountant, certified management accountant, professional accountant or public accountant.

DIVISION VII

PENAL PROVISION

14. A person who contravenes section 12 or 13 is liable, for each offence, to the penalties provided in section 188 of the Professional Code.

DIVISION VIII

AMENDING PROVISIONS

ACT RESPECTING THE AUTORITÉ DES MARCHÉS FINANCIERS

15. Section 15.6 of the Act respecting the Autorité des marchés financiers (R.S.Q., chapter A-33.2) is amended by replacing paragraph 4 by the following paragraph:

“(4) to the Ordre des comptables professionnels agréés du Québec, within the scope of an agreement entered into under section 9 of the Chartered Professional Accountants Act (2012, chapter 11).”

ACT RESPECTING THE BARREAU DU QUÉBEC

16. Section 141 of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1) is amended by replacing “accountants recognized by the Chartered Accountants Act (chapter C-48) or by the Professional Code (chapter C-26)” by “members of the Ordre des comptables professionnels agréés du Québec” and “of the said Acts and amendments” by “prescribed by the Chartered Professional Accountants Act (2012, chapter 11)”.

CITIES AND TOWNS ACT

17. Section 468.51 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by replacing “, sections 1, 2, 4 to 8, 12 to 44 and 50 of the Act respecting municipal debts and loans (chapter D-7) and section 21 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1)” in the first paragraph by “and sections 1, 2, 4 to 8, 12 to 44 and 50 of the Act respecting municipal debts and loans (chapter D-7)”.

PROFESSIONAL CODE

18. Section 31 of the Professional Code (R.S.Q., chapter C-26) is amended by replacing “21.4” by “21.5”.

19. Section 32 of the Code is amended

- (1) by striking out “chartered accountant,” in the first paragraph;
- (2) by replacing “or geologist” in the first paragraph by “, geologist or chartered professional accountant”.

20. Section 36 of the Code is amended by striking out subparagraphs *a* and *b* of the first paragraph.

21. Section 37 of the Code is amended by striking out paragraphs *a* and *b*.

22. Section 182.1 of the Code is amended

- (1) by replacing “, the second or third paragraph of section 187.9 or section 187.10.4” in subparagraph 1 of the first paragraph by “or the second or third paragraph of section 187.9”;

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

“(6) a decision of the board of directors under section 8 of the Chartered Professional Accountants Act (2012, chapter 11).”

23. Section 182.2 of the Code is amended by replacing “, the second or third paragraph of section 187.9 or section 187.10.4, or under section 16 of the Engineers Act (chapter I-9)” in the sixth paragraph by “or the second or third paragraph of section 187.9, under section 16 of the Engineers Act (chapter I-9) or under section 8 of the Chartered Professional Accountants Act (2012, chapter 11)”.

24. Chapter VI.2.1 of the Code, including sections 187.10.1 to 187.10.7, is repealed.

25. Schedule I to the Code is amended

(1) by striking out paragraphs 14, 22 and 23;

(2) by inserting the following paragraph after paragraph 21.4:

“21.5 The Ordre professionnel des comptables professionnels agréés du Québec;”.

MUNICIPAL CODE OF QUÉBEC

26. Article 620 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by replacing “; sections 1, 2, 4 to 8, 12 to 44 and 50 of the Act respecting municipal debts and loans (chapter D-7) and section 21 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1)” in the first paragraph by “and sections 1, 2, 4 to 8, 12 to 44 and 50 of the Act respecting municipal debts and loans (chapter D-7)”.

ACT RESPECTING INTERMUNICIPAL BOARDS OF TRANSPORT IN THE AREA OF MONTRÉAL

27. Section 10 of the Act respecting intermunicipal boards of transport in the area of Montréal (R.S.Q., chapter C-60.1) is amended by replacing “; sections 1, 2, 4 to 8, 12 to 44 and 50 of the Act respecting municipal debts and loans (chapter D-7) and section 21 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1),” by “and sections 1, 2, 4 to 8, 12 to 44 and 50 of the Act respecting municipal debts and loans (chapter D-7)”.

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

28. Division IV 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.

NOTARIES ACT

29. Section 16 of the Notaries Act (R.S.Q., chapter N-3) is amended by replacing “accountants recognized by the Chartered Accountants Act (chapter C-48) or by the Professional Code (chapter C-26)” in paragraph 3 by “members of the Ordre des comptables professionnels agréés du Québec” and “of the said Acts” by “prescribed by the Chartered Professional Accountants Act (2012, chapter 11)”.

ACT TO AMEND THE PROFESSIONAL CODE AND THE CHARTERED ACCOUNTANTS ACT IN RESPECT OF PUBLIC ACCOUNTANCY

30. Section 7 of the Act to amend the Professional Code and the Chartered Accountants Act in respect of public accountancy (2007, chapter 42) is repealed.

DIVISION IX**MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS**

31. The Chartered Accountants Act (R.S.Q., chapter C-48) is repealed.

32. In any Act other than those referred to in sections 15 to 31, in any regulation other than those referred to in sections 34 to 38, and in any order in council, order, proclamation, resolution, letters patent, contract or other document, unless the context indicates otherwise and with the necessary modifications,

(1) “Ordre professionnel des comptables agréés du Québec”, “Ordre professionnel des comptables généraux accrédités du Québec” and “Ordre professionnel des comptables en management accrédités du Québec”, as well as “Ordre des comptables agréés du Québec”, “Ordre des comptables généraux accrédités du Québec” and “Ordre des comptables en management accrédités du Québec”, are replaced respectively, wherever they appear, by “Ordre professionnel des comptables professionnels agréés du Québec” and “Ordre des comptables professionnels agréés du Québec”;

(2) “of a professional order”, “of the professional orders” and “of one of the professional orders”, when used in reference to a professional order of accountants mentioned in the Professional Code (R.S.Q., chapter C-26), are replaced wherever they appear by “of the professional order”;

(3) “chartered accountant, certified management accountant, certified general accountant” and “certified accountant, a certified management accountant or a certified general accountant” are replaced wherever they appear by “chartered professional accountant”.

33. Wherever they appear in the following provisions, “chartered accountant” and “chartered accountants” are replaced respectively by “chartered professional accountant” and “chartered professional accountants”:

(1) section 573.3.0.2 of the Cities and Towns Act (R.S.Q., chapter C-19);

(2) article 938.0.2 of the Municipal Code of Québec (R.S.Q., chapter C-27.1);

(3) section 112.2 of the Act respecting the Communauté métropolitaine de Montréal (R.S.Q., chapter C-37.01);

(4) section 105.2 of the Act respecting the Communauté métropolitaine de Québec (R.S.Q., chapter C-37.02);

(5) paragraph 2 of section 64 of the Public Service Act (R.S.Q., chapter F-3.1.1);

(6) section 101 of the Act respecting public transit authorities (R.S.Q., chapter S-30.01);

(7) subparagraph 3 of the fourth paragraph of subsection 1 of section 204 and subparagraph 3 of the fourth paragraph of subsection 1 of section 358 of the Act respecting Northern villages and the Kativik Regional Government (R.S.Q., chapter V-6.1);

(8) the heading of Chapter 2 and section 3 of the Regulation respecting the awarding of contracts for certain professional services (R.R.Q., chapter C-19, r. 2); and

(9) paragraph 4 of section 65 of the Regulation respecting animals in captivity (R.R.Q., chapter C-61.1, r. 5).

Wherever it appears in the following provisions, “chartered accountant” is replaced by “chartered professional accountant auditor”:

(1) the first paragraph of section 181 of the Mining Act (R.S.Q., chapter M-13.1);

(2) section 2.3 of Schedule 4 to the Regulation respecting trust accounting by bailiffs and the indemnity fund of the Chambre des huissiers de justice du Québec (R.R.Q., chapter H-4.1, r. 6);

(3) subparagraph *d* of paragraph 3 of section 63 and paragraph 2 of section 68 of the Regulation respecting petroleum, natural gas and underground reservoirs (R.R.Q., chapter M-13.1, r. 1); and

(4) the second paragraph of section 62 of the Règlement de l’Association des entrepreneurs en construction du Québec, made by Order in Council 946-95 (1995, G.O. 2, 3028, French only).

34. The following regulations are deemed to have been adopted by the board of directors of the Ordre des comptables professionnels agréés du Québec and are amended by replacing, wherever they appear and with the necessary modifications, “Ordre professionnel des comptables généraux accrédités du Québec” and “Ordre professionnel des comptables en management accrédités du Québec” by “Ordre professionnel des comptables professionnels agréés du Québec”, “Ordre des comptables agréés du Québec” and “Ordre des comptables en management accrédités du Québec” by “Ordre des comptables professionnels agréés du Québec”, “chartered accountant” and “certified management accountant” by “chartered professional accountant”, and “chartered accountants” and “certified management accountants” by “chartered professional accountants”:

(1) the Regulation respecting legal authorizations to practise as a certified management accountant outside Québec that give access to the permit issued by the Ordre professionnel des comptables en management accrédités du Québec (R.R.Q., chapter C-26, r. 27), subject to section 39;

(2) the Règlement sur la formation continue obligatoire des comptables en management accrédités du Québec (R.R.Q., chapter C-26, r. 35), subject to section 40;

(3) the Regulation respecting compulsory continuing education for Québec certified management accountants who hold a public accountancy permit (R.R.Q., chapter C-26, r. 36), subject to section 41;

(4) the Règlement sur la tenue des dossiers et des cabinets de consultation et sur la cessation d'exercice d'un membre de l'Ordre des comptables en management accrédités du Québec (R.R.Q., chapter C-26, r. 43);

(5) the Règlement sur les affaires du Conseil d'administration et les assemblées générales de l'Ordre professionnel des comptables généraux accrédités du Québec (R.R.Q., chapter C-26, r. 45);

(6) the Regulation respecting the refresher training periods and the refresher courses of the Ordre professionnel des comptables généraux accrédités du Québec (R.R.Q., chapter C-26, r. 64);

(7) the Code of ethics of chartered accountants (R.R.Q., chapter C-48, r. 4), subject to section 42;

(8) the Regulation respecting the professional inspection committee of the Ordre des comptables agréés du Québec (R.R.Q., chapter C-48, r. 5);

(9) the Regulation respecting trust accounting by chartered accountants and the indemnity fund of the Ordre des comptables agréés du Québec (R.R.Q., chapter C-48, r. 7);

(10) the Regulation respecting the practice of the chartered accountancy profession within a partnership or a joint-stock company (R.R.Q., chapter C-48, r. 12), subject to section 43; and

(11) the Regulation respecting the conciliation and arbitration procedure for the accounts of members of the Ordre des comptables agréés du Québec (R.R.Q., chapter C-48, r. 17).

35. The following regulations are deemed to have been adopted by the board of directors of the Ordre des comptables professionnels agréés du Québec and remain in force, unless they are replaced before then by the board, until 16 May 2014 or any other later date determined by the Government:

(1) the Regulation respecting terms and conditions for permits to be issued by the Ordre professionnel des comptables en management accrédités du Québec (R.R.Q., chapter C-26, r. 33);

(2) the Regulation respecting the standards for equivalence of diplomas for the issue of a permit of the Ordre professionnel des comptables en management accrédités du Québec (R.R.Q., chapter C-26, r. 38);

(3) the Regulation respecting the standards for equivalence of training for the issue of a permit of the Ordre professionnel des comptables en management accrédités du Québec (R.R.Q., chapter C-26, r. 39);

(4) the Regulation respecting the public accountancy permit of the Ordre des comptables en management accrédités du Québec (R.R.Q., chapter C-26, r. 40);

(5) the Règlement sur les conditions et modalités de délivrance des permis de l'Ordre professionnel des comptables généraux accrédités du Québec (R.R.Q., chapter C-26, r. 51);

(6) the Règlement sur la délivrance du permis de l'Ordre des comptables généraux accrédités du Québec pour donner effet à l'arrangement conclu par l'Ordre en vertu de l'Entente entre le Québec et la France en matière de reconnaissance mutuelle des qualifications professionnelles (R.R.Q., chapter C-26, r. 52);

(7) the Règlement sur les normes d'équivalence de diplôme aux fins de la délivrance d'un permis de l'Ordre professionnel des comptables généraux accrédités du Québec (R.R.Q., chapter C-26, r. 59);

(8) the Règlement sur les normes d'équivalence de formation aux fins de la délivrance d'un permis de l'Ordre professionnel des comptables généraux accrédités du Québec (R.R.Q., chapter C-26, r. 60);

(9) the Regulation respecting the public accountancy permit of the Ordre des comptables généraux accrédités du Québec (R.R.Q., chapter C-26, r. 61);

(10) the Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec (R.R.Q., chapter C-48, r. 8);

(11) the Règlement sur la délivrance d'un permis de l'Ordre des comptables agréés du Québec pour donner effet à l'arrangement conclu par l'Ordre en vertu de l'entente entre le Québec et la France en matière de reconnaissance mutuelle des qualifications professionnelles (R.R.Q., chapter C-48, r. 9);

(12) the Regulation respecting the standards for equivalence of diplomas for the issue of a permit by the Ordre des comptables agréés du Québec (R.R.Q., chapter C-48, r. 15); and

(13) the Regulation respecting the standards for equivalence of training for the issue of a permit of the Ordre des comptables agréés du Québec (R.R.Q., chapter C-48, r. 16).

36. The following regulations are deemed to have been adopted by the board of directors of the Ordre des comptables professionnels agréés du Québec:

(1) the Regulation respecting the professional liability insurance of certified management accountants of Québec (R.R.Q., chapter C-26, r. 26);

(2) the Regulation respecting professional liability insurance for certified general accountants (R.R.Q., chapter C-26, r. 46); and

(3) the Règlement sur l'assurance de la responsabilité professionnelle des membres de l'Ordre des comptables agréés du Québec (R.R.Q., chapter C-48, r. 2).

From 1 April 2013, the regulations mentioned in subparagraphs 1 and 2 of the first paragraph are repealed and the regulation mentioned in subparagraph 3 of that paragraph is amended by replacing “Ordre des comptables agréés du Québec” and “Ordre des comptables agréés”, wherever they appear, by “Ordre des comptables professionnels agréés du Québec” and “chartered accountants” by “chartered professional accountants”.

37. Sections 1.25, 1.28 and 1.29 of the Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist's certificates of professional orders (R.R.Q., chapter C-26, r. 2) continue to apply.

38. The Regulation respecting the Committee on training of chartered accountants (R.R.Q., chapter C-48, r. 6) becomes applicable to the Ordre des comptables professionnels agréés du Québec and is amended by replacing “Ordre professionnel des comptables agréés du Québec”, “chartered accountant” and “chartered accountants” respectively, wherever they appear, by “Ordre professionnel des comptables professionnels agréés du Québec”, “chartered professional accountant” and “chartered professional accountants”.

39. The Regulation respecting legal authorizations to practise as a certified management accountant outside Québec that give access to the permit issued by the Ordre professionnel des comptables en management accrédités du Québec, which becomes a regulation of the Ordre des comptables professionnels agréés du Québec under paragraph 1 of section 34, is amended

(1) by striking out “as a certified management accountant” in the title;

(2) by inserting “chartered accountant, certified general accountant or” in section 1 after “to practise as a”;

(3) by replacing the first occurrence of “certified management” in section 2 by “chartered professional”;

(4) by striking out “to practise as a certified management accountant” in section 2.

This regulation remains in force, unless it is replaced before then by the board of directors of the Ordre des comptables professionnels agréés du Québec, until 16 May 2014 or any other later date determined by the Government.

40. The Règlement sur la formation continue obligatoire des comptables en management accrédités du Québec, which becomes a regulation of the Ordre des comptables professionnels agréés du Québec under paragraph 2 of section 34, is amended

(1) by replacing “20” in the first paragraph of section 2 by “25”;

(2) by replacing section 3 by the following section:

“3. Toute personne qui est inscrite au tableau de l’Ordre plus d’un mois après le début d’une année d’une période de référence doit, à moins d’en être dispensée conformément à la section V, accumuler jusqu’à la fin de cette année de la période de référence, les heures de formation calculées au prorata des mois qui restent. Elle doit en outre accumuler au moins 15 heures de formation par année complète dans la période de référence, le cas échéant.”

41. The Regulation respecting compulsory continuing education for Québec certified management accountants who hold a public accountancy permit, which becomes a regulation of the Ordre des comptables professionnels agréés du Québec under paragraph 3 of section 34, is amended

(1) by replacing section 2 by the following section:

“2. All persons entered on the roll of the Order more than one month after the start of a year in a reference period must, unless exempt pursuant to Division V, complete before the end of that year two hours of continuing education in the fields described in section 1 for each month of membership, whether complete or not. They must also complete a minimum of 15 hours in those fields per full year in the reference period, if applicable.”;

(2) by inserting “or revoke” after “suspend” and “or revocation” after “suspension” in section 16.

42. The Code of ethics of chartered accountants, which becomes the Code of ethics of chartered professional accountants under paragraph 7 of section 34, is amended

(1) by replacing “Chartered Accountants Act (R.S.Q., chapter C-48) wherever it appears in sections 1 to 3, 11 and 15 by “Chartered Professional Accountants Act (2012, chapter 11)”;

(2) by striking out the second and third paragraphs of section 1;

(3) by inserting the following section after section 19:

“19.0.1. The management accounting standards generally accepted in the profession are those set out in the Management Accounting Guidelines of the Society of Management Accountants of Canada.

When a member deviates from one of the guidelines, the member must, to the extent possible, refer to authoritative literature and indicate the deviation.”;

(4) by replacing “from consulting a member of the Ordre, a member of the Canadian Institute of Chartered Accountants,” in section 22 by “or the member’s employer from consulting a member,”;

(5) by striking out “a member of the Canadian Institute of Chartered Accountants,” in section 24;

(6) by replacing “reasonable period of time” in the second paragraph of section 72 by “minimum period of 90 days”;

(7) by replacing “12” in section 74 by “36”.

Section 19.0.1 enacted by subparagraph 3 of the first paragraph applies only to

(1) the members of the Ordre des comptables en management accrédités du Québec who become members of the Ordre des comptables professionnels agréés du Québec under section 56; and

(2) the persons who, after this Act comes into force, are entered on the roll of the Ordre des comptables professionnels agréés du Québec after having obtained their permit under a regulation made by the board of directors of the Ordre des comptables en management accrédités du Québec in accordance with paragraph *c* of section 93 or paragraph *q* of section 94 of that Code, or section 1.25 of the Regulation respecting the diplomas issued by designated educational institutions which give access to permits or specialist’s certificates of professional orders and, if applicable, paragraph *i* of section 94 of that Code, as they read on 15 May 2012.

Sections 59.1 to 59.4 of the Code of ethics of chartered professional accountants apply to the members of the Ordre des comptables généraux accrédités du Québec or of the Ordre des comptables en management accrédités du Québec who become members of the Ordre des comptables professionnels agréés du Québec under section 56 only from 16 May 2013.

43. The Regulation respecting the practice of the chartered accountancy profession within a partnership or a joint-stock company, which becomes a regulation of the Ordre des comptables professionnels agréés du Québec under paragraph 10 of section 34 of this Act, is amended

(1) by replacing “members of the Canadian Institute of Chartered Accountants” in subparagraph *a* of subparagraph 1 of the first paragraph of

section 1 by “of a professional order of chartered accountants, certified general accountants or certified management accountants or the equivalent in a Canadian province or territory, who are”;

(2) by replacing “members of the Canadian Institute of Chartered Accountants” in subparagraph *b* of subparagraph 1 of the first paragraph of section 1 by “persons referred to in subparagraph *a* who are”;

(3) by replacing “members of the Order or members of the Canadian Institute of Chartered Accountants” in subparagraph 2 of the first paragraph of section 1 by “persons referred to in subparagraph *a* of subparagraph 1 who are”;

(4) by replacing “members of the Order or members of the Canadian Institute of Chartered Accountants who” in subparagraph 3 of the first paragraph of section 1 by “persons referred to in subparagraph *a* of subparagraph 1, who”;

(5) by replacing subparagraph 4 of the first paragraph of section 1 by the following subparagraph:

“(4) one or more members of the Order who engage in professional activities within the partnership or company hold a partnership share or company share with voting rights;”;

(6) by replacing “a member of the Order or members of the Canadian Institute of Chartered Accountants” in subparagraph 5 of the first paragraph of section 1 by “is a person referred to in subparagraph *a* of subparagraph 1”;

(7) by replacing, in subparagraph 6 of the first paragraph of section 1, “only a member of the Order or a member of the Canadian Institute of Chartered Accountants” by “only a person referred to in subparagraph *a* of subparagraph 1 who is”, “member of the Order or another member of the Canadian Institute of Chartered Accountants” by “person referred to in subparagraph *a* of subparagraph 1”, “paragraph 1(1)*b*” by “subparagraph *b* of subparagraph 1”, “investi” in the French text by “investie” and “1” in the French text by “1^o”;

(8) by replacing subparagraph *a* of subparagraph 1 of the first paragraph of section 2 by the following subparagraph:

“(a) by the following persons practising in the partnership or joint-stock company:

i. members of a professional order governed by the Professional Code (R.S.Q., c. C-26);

ii. professional accountants who are members of a professional order of accountants or the equivalent in a Canadian province or territory;

iii. real estate or mortgage brokers holding a licence issued by the Organisme d’autoréglementation du courtage immobilier du Québec under the Real Estate Brokerage Act (R.S.Q., c. C-73.2);

iv. insurance representatives, claims adjusters and financial planners holding a certificate issued by the Autorité des marchés financiers under the Act respecting the distribution of financial products and services (R.S.Q., c. D-9.2);

v. dealers, advisers and investment fund managers registered as such in accordance with Title V of the Securities Act (R.S.Q., c. V-1.1);

vi. actuaries who are members of the Canadian Institute of Actuaries; and

vii. persons carrying on activities similar to those referred to in subparagraphs *iii* to *v* under an Act of another Canadian province or territory setting out rules similar to those that apply to members of the Order;”;

(9) by replacing section 17 by the following section :

“17. A member of the Order who on 15 May 2012 was a member of the Ordre des comptables en management accrédités du Québec and practised in a joint-stock company incorporated for that purpose before 6 October 2011, which is the date of coming into force of the Regulation respecting the practice of the profession of certified management accountant within a partnership or joint-stock company (R.R.Q., c. C-26, r. 33.1), shall, no later than 6 October 2012, comply with this Regulation.”

44. From 16 May 2012, the board of directors of the Ordre des comptables professionnels agréés du Québec is composed of the following persons, for the following terms:

(1) a president, elected by secret ballot by the directors elected under subparagraphs 2 to 4, from among their own number; the president is deemed to be elected in the manner determined in subparagraph *b* of the first paragraph of section 64 of the Professional Code, for a term ending in 2014, on the date the president elected in 2014 takes office, as set by the regulation made under paragraph *b* of section 93 of the Code;

(2) six directors chosen from among the members of the board of directors of the Ordre des comptables agréés du Québec through an election by secret ballot held among the members of the board in office on 15 May 2012, for a term ending in 2014 for two of them, in 2015 for two of them and in 2016 for two of them;

(3) three directors chosen from among the members of the board of directors of the Ordre des comptables généraux accrédités du Québec through an election by secret ballot held among the members of the board in office on 15 May 2012, for a term ending in 2014 for one of them, in 2015 for one of them and in 2016 for one of them;

(4) three directors chosen from among the members of the board of directors of the Ordre des comptables en management accrédités du Québec through an election by secret ballot held among the members of the board in office on

15 May 2012, for a term ending in 2014 for one of them, in 2015 for one of them and in 2016 for one of them;

(5) four directors appointed by the Office des professions du Québec in accordance with section 78 of the Professional Code.

The terms as director that expire in 2014, in 2015 and in 2016 end on the date the directors elected in 2014, in 2015 and in 2016, respectively, take office, as set by the regulation made under paragraph *b* of section 93 of the Professional Code.

Two vice-presidents are chosen through an election by secret ballot held among the directors elected under subparagraphs 2 to 4 of the first paragraph; they are chosen from among all the directors elected under those subparagraphs, except those elected under the subparagraph from which the president-elect was drawn in accordance with subparagraph 1 of the first paragraph; moreover, the directors elected as vice-presidents may not be drawn from the directors elected under the same subparagraph, so that each of the three professional orders of accountants that exist on 15 May 2012 is represented in the positions of president and vice-president; their term ends in 2014, on the date the president elect takes office in 2014, as set by the regulation made under paragraph *b* of section 93 of the Professional Code.

The directors referred to in subparagraphs 2 to 4 of the first paragraph are deemed to be elected directors.

45. The secretary of the Ordre des comptables agréés du Québec in office on 15 May 2012 becomes the secretary of the Ordre des comptables professionnels agréés du Québec until replaced by the board of directors.

46. Until a regulation made by the board of directors of the Ordre des comptables professionnels agréés du Québec under paragraph *f* of section 93 of the Professional Code comes into force, the head office of the Order will be located in the territory of the Communauté métropolitaine de Montréal.

47. The Ordre des comptables professionnels agréés du Québec succeeds to the rights and obligations of the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec and the Ordre des comptables en management accrédités du Québec.

48. The patrimonies of the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec and the Ordre des comptables en management accrédités du Québec form a single patrimony that is the patrimony of the Ordre des comptables professionnels agréés du Québec.

49. The records, registers and documents held by the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec and the Ordre des comptables en management accrédités du Québec become those of the Ordre des comptables professionnels agréés du Québec.

The rolls and directories of the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec and the Ordre des comptables en management accrédités du Québec become the roll and the directory of the Ordre des comptables professionnels agréés du Québec.

50. The records held by the offices of the syndic of the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec and the Ordre des comptables en management accrédités du Québec become records of the office of the syndic of the Ordre des comptables professionnels agréés du Québec.

Requests for an inquiry submitted to the syndic ad hoc of the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec or the Ordre des comptables en management accrédités du Québec in office on 15 May 2012 are assigned to that syndic ad hoc, who is deemed to have been appointed by the board of directors of the Ordre des comptables professionnels agréés du Québec.

51. Agreements entered into under the Professional Code with any body by the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec or the Ordre des comptables en management accrédités du Québec are deemed to be entered into by the Ordre des comptables professionnels agréés du Québec.

The Cooperation agreement between the Ordre des comptables agréés du Québec and the Canadian Public Accountability Board (R.R.Q., chapter C-48, r. 11) entered into under section 22.1 of the Chartered Accountants Act (R.S.Q., chapter C-48), as it read before the Act was repealed by section 31, is deemed to have been entered into under section 9.

52. Matters pending before the disciplinary council of the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec or the Ordre des comptables en management accrédités du Québec on 15 May 2012 are continued, heard and decided by the disciplinary council that had been seized of it or before which the matter was heard before this Act came into force.

The chair of the disciplinary council of the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec and the Ordre des comptables en management accrédités du Québec, in office on 15 May 2012, acts as chair of the disciplinary council of the Ordre des comptables professionnels agréés du Québec in respect of new matters for the unexpired portion of his or her term and under the same conditions, until the chair is reappointed or replaced under section 117 of the Professional Code.

53. Proceedings to which the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec or the Ordre des comptables en management accrédités du Québec is party are continued without

continuance of suit by the Ordre des comptables professionnels agréés du Québec.

54. As long as the board of directors of the Ordre des comptables professionnels agréés du Québec has not determined the amount of the annual assessment in accordance with section 85.1 of the Professional Code, the amount of that assessment is deemed to be the same as the amount of the annual assessment due for the year during which this Act comes into force and that assessment is subject to the same rules in respect of the manner and date of payment.

55. A person holding a permit issued by the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec or the Ordre des comptables en management accrédités du Québec becomes the holder of a permit issued by the Ordre des comptables professionnels agréés du Québec.

56. A person who is entered on the roll of the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec or the Ordre des comptables en management accrédités du Québec is entered on the roll of the Ordre des comptables professionnels agréés du Québec.

57. The board of directors of the Ordre des comptables professionnels agréés du Québec issues chartered professional accountant's permits to persons who are authorized by law to practise the profession of chartered accountant outside Canada under a mutual recognition agreement entered into within the framework of the North American Free Trade Agreement or under an agreement entered into between the Ordre des comptables agréés du Québec and another body not governed by the former agreement, provided the agreement was entered into before 15 May 2012, and who

(1) provide a certificate signed by the competent officer attesting that they are members in good standing of a corporation of chartered accountants of another country;

(2) show that the level of the examinations and the conditions of admission in the foreign corporation are in conformity with the level of the examinations and the conditions of admission of the Ordre des comptables professionnels agréés du Québec; and

(3) pass a test on federal and Québec tax legislation, Québec business law and ethics.

This section ceases to apply on the date of coming into force of a regulation made by the board of directors of the Order under paragraph *q* of section 94 of the Professional Code.

58. The board of directors of the Ordre des comptables professionnels agréés du Québec issues chartered professional accountant's permits to candidates for the practice of the profession who, from 16 May 2012, meet the conditions set

out in section 1 of the Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec but who, despite section 4 of that regulation, serve a professional training period of a duration of 24 months in order to develop their skills in the field of performance measurement and reporting and in at least two of the five following fields:

- (1) public accountancy;
- (2) taxation;
- (3) governance, strategy and risk management;
- (4) management decision-making; and
- (5) finance.

This section ceases to apply on the date of coming into force of a regulation made by the board of directors of the Ordre des comptables professionnels agréés du Québec under paragraph *i* of section 94 of the Professional Code.

59. A person who, on 15 May 2012, is a member of the Ordre des comptables agréés du Québec becomes the holder of a public accountancy permit issued by the board of directors of the Ordre des comptables professionnels agréés du Québec if he or she meets one of the following conditions:

(1) the person, in the five years preceding the coming into force of this Act, practised public accountancy within the meaning of section 19 of the Chartered Accountants Act as it read before the Act was repealed by section 31, except the performance of compilation engagements not intended exclusively for internal management purposes;

(2) the person did not practise public accountancy, except the performance of compilation engagements not intended exclusively for internal management purposes, in the five years preceding the coming into force of this Act, but meets the requirements of the Regulation concerning mandatory continuing education for Québec chartered accountants who practice public accountancy, as it read on 15 May 2012; or

(3) the person did not practise public accountancy, except the performance of compilation engagements not intended exclusively for internal management purposes, in the five years preceding the coming into force of this Act, but, between 16 May 2012 and the coming into force of a regulation made by the board of directors of the Ordre des comptables professionnels agréés du Québec under the second paragraph of section 5, meets the standards for the issue and holding of a public accountancy permit established under sections 10 to 15 of the Regulation respecting the public accountancy permit of the Ordre des comptables généraux accrédités du Québec.

60. The board of directors of the Ordre des comptables professionnels agréés du Québec issues a public accountancy permit

(1) to a member who obtained a permit under section 1 of the Regulation respecting the terms and conditions for the issue of a permit of the Ordre des comptables agréés du Québec, between 16 May 2012 and the coming into force of a regulation made by the board of directors of the Ordre des comptables professionnels agréés du Québec under the second paragraph of section 5;

(2) to a member who obtained a chartered professional accountant's permit under the Règlement sur la délivrance d'un permis de l'Ordre des comptables agréés du Québec pour donner effet à l'arrangement conclu par l'Ordre en vertu de l'entente entre le Québec et la France en matière de reconnaissance mutuelle des qualifications professionnelles, between 16 May 2012 and the coming into force of the regulation made by the board of directors of the Ordre des comptables professionnels agréés du Québec under paragraph c.2 of section 93 of the Professional Code;

(3) to a member who obtained a chartered professional accountant's permit under the regulation mentioned in section 39 and who holds a legal authorization to practise public accountancy in another Canadian province or territory; and

(4) to a member who obtained a chartered professional accountant's permit under section 57 and who is authorized by law to practise public accountancy outside Canada under a mutual recognition agreement entered into within the framework of the North American Free Trade Agreement or under an agreement entered into between the board of directors of the Ordre des comptables agréés du Québec and another body not governed by the former agreement, provided the agreement was entered into before 15 May 2012.

61. A member of the Ordre des comptables généraux accrédités du Québec or of the Ordre des comptables en management accrédités du Québec who, on 15 May 2012, holds a public accountancy permit becomes the holder of a public accountancy permit issued by the board of directors of the Ordre des comptables professionnels agréés du Québec.

62. The following persons must use the title “chartered professional accountant, chartered accountant”, “chartered professional accountant, certified general accountant” or “chartered professional accountant, certified management accountant”, as the case may be, or the initials that refer to those titles, until 16 May 2022:

(1) a person who, on 15 May 2012, was entered on the roll of the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec or the Ordre des comptables en management accrédités du Québec;

(2) a person who held a permit issued by the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec or the Ordre des comptables en management accrédités du Québec on 15 May 2012

and was entered on the roll of the Ordre des comptables professionnels agréés du Québec after that date;

(3) a person who, after the coming into force of this Act, was entered on the roll of the Ordre des comptables professionnels agréés du Québec after acquiring a permit under the regulation made in accordance with paragraph *c* or *c.2* of section 93, paragraph *q* of section 94 or the first paragraph of section 184 of the Professional Code or, if applicable, with paragraph *i* of section 94 of that Code as it read on 15 May 2012.

63. Persons who are subject to section 62 must, if they are required to use the title “auditor”, place that title immediately after the title “chartered professional accountant” or the initials that refer to that title.

64. A member of the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec or the Ordre des comptables en management accrédités du Québec who, on 15 May 2012, uses more than one title because the person belongs to more than one of the orders, may continue to use them in accordance with section 62 until 16 May 2013.

The person must, before that date, choose one of those titles and inform the Secretary of the Ordre des comptables professionnels agréés du Québec of the choice. If the person fails to notify the Secretary, the person is deemed to have chosen the title he or she was authorized to use upon first being entered on the roll of one of the orders.

65. A member of the Ordre des comptables généraux accrédités du Québec or the Ordre des comptables en management accrédités du Québec who, on 28 March 2012, exercised the rights and privileges expressly granted under sections 28 and 29 of the Chartered Accountants Act as they read before they were repealed on 20 December 2007 by section 5 of the Act to amend the Professional Code and the Chartered Accountants Act in respect of public accountancy (2007, chapter 42), may obtain a public accountancy permit issued by the board of directors of the Ordre des comptables professionnels agréés du Québec. The holder of that permit must use the title “auditor” in accordance with section 7 or sections 62 and 63, as applicable, adding an explicit indication that the practice of public accountancy is limited to the field in which the permit holder is authorized to practise.

A member of the Ordre des comptables généraux accrédités du Québec or the Ordre des comptables en management accrédités du Québec who, on 28 March 2012, performed review engagements within the meaning of the third paragraph of section 4, may also obtain a public accountancy permit issued by the board of directors of the Ordre des comptables professionnels agréés du Québec. The holder of that permit must use the title “auditor” in accordance with section 7 or sections 62 and 63, as applicable, adding an explicit indication that the practice of public accountancy is limited to review engagements.

Sections 6 and 8 apply to the members referred to in the first and second paragraphs, with the necessary modifications.

To avail themselves of the rights and privileges provided for in the first or second paragraph, members must be entered in the register established for that purpose by the Ordre des comptables professionnels agréés du Québec. The registration is valid for one year and may be renewed.

These rights and privileges end as soon as a member is no longer entered in the register.

Members who wish to avail themselves of the rights and privileges granted under the first or second paragraph must apply to the Ordre des comptables professionnels agréés du Québec no later than 16 May 2013.

66. Despite section 108 of the Professional Code, the fiscal year 2011-2012 of each of the Ordre des comptables agréés du Québec, the Ordre des comptables généraux accrédités du Québec and the Ordre des comptables en management accrédités du Québec ends on 15 May 2012.

67. Eight years after the coming into force of this Act, the Ordre des comptables professionnels agréés du Québec must report to the Office des professions du Québec on the application of the provisions of this Act. The report must also include all the information required by the Office.

The Minister must, within three months after the end of the eight years provided for in the first paragraph, report to the Government on the application of this Act by the Ordre des comptables professionnels agréés du Québec, and include the report produced under that paragraph.

68. The Government may, by a regulation made within 12 months after the coming into force of this Act, prescribe any other transitional provision that is not incompatible with those provided in this Act to ensure its application.

The regulation made under the first paragraph is not subject to the publication requirement set out in section 8 of the Regulations Act (R.S.Q., chapter R-18.1) and, despite section 17 of that Act, comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date set in the regulation. The regulation may also apply, if it so provides, from a date not prior to 16 May 2012.

69. This Act comes into force on 16 May 2012.

2012, chapter 12

AN ACT TO ENABLE STUDENTS TO RECEIVE INSTRUCTION FROM THE POSTSECONDARY INSTITUTIONS THEY ATTEND

Bill 78

Introduced by Madam Michelle Courchesne, Minister of Education, Recreation and Sports

Introduced 18 May 2012

Passed in principle 18 May 2012

Passed 18 May 2012

Assented to 18 May 2012

Coming into force: 18 May 2012

Legislation amended: None

Explanatory notes

The purpose of this Act is to enable students to receive instruction from the postsecondary institutions they attend.

The Act suspends academic terms in progress as regards all classes interrupted and still interrupted on its coming into force. It provides for when and how classes are to resume and includes measures to ensure the validity of the 2012 winter and fall terms and the 2013 winter term. Other provisions in the Act are aimed at ensuring the continuity of instructional services as regards all other classes.

The Act contains further provisions to maintain peace, order and public security as well as various administrative, civil and penal measures to ensure enforcement of the law.



Chapter 12

AN ACT TO ENABLE STUDENTS TO RECEIVE INSTRUCTION FROM THE POSTSECONDARY INSTITUTIONS THEY ATTEND

[Assented to 18 May 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

INTERPRETATION

1. In this Act, unless the context indicates otherwise,

“college” means a college governed by the General and Vocational Colleges Act (R.S.Q., chapter C-29) and its constituent parts within the meaning of subparagraph 6 of the first paragraph of section 2 of the Act respecting the accreditation and financing of students’ associations (R.S.Q., chapter A-3.01);

“employee” means an employee within the meaning of the Labour Code (R.S.Q., chapter C-27) who, on 18 May 2012, is a member of the personnel of an institution;

“federation of associations” means a body bringing together various student associations such as the Association pour une solidarité syndicale étudiante (ASSÉ), the Fédération étudiante collégiale du Québec (F.E.C.Q.), the Fédération étudiante universitaire du Québec (FEUQ) and the Table de concertation étudiante du Québec as well as any coalition to which any of those student associations belong, including the CLASSE (Coalition large de l’ASSÉ);

“institution” means a college or university or any other college- or university-level institution determined by government regulation for the purposes of subparagraph 7 of the first paragraph of section 2 of the Act respecting the accreditation and financing of students’ associations;

“instructional services” means instructional services delivered to a student, including research services;

“student association” means a postsecondary students’ association or students’ association alliance within the meaning of section 3 of the Act respecting the accreditation and financing of students’ associations;

“university” means a university-level educational institution referred to in section 1 of the Act respecting educational institutions at the university level

(R.S.Q., chapter E-14.1) and its constituent parts within the meaning of subparagraph 6 of the first paragraph of section 2 of the Act respecting the accreditation and financing of students' associations.

DIVISION II

CONTINUITY OF INSTRUCTIONAL SERVICES

2. The 2012 winter term and, in universities, the 2012 summer term, are suspended in institutions as regards all classes interrupted during such a term and still interrupted on 18 May 2012.

Classes at all colleges must resume not later than 7:00 a.m. on 17 August 2012, except at CÉGEP de Maisonneuve, where classes must resume not later than 7:00 a.m. on 22 August 2012, and at CÉGEP d'Ahuntsic, where classes must resume not later than 7:00 a.m. on 30 August 2012. As for all other institutions, the suspension under the first paragraph is effective until the resumption date set by each institution, unless it has cancelled the interrupted classes.

Nothing in this section prevents a college, the student association of a college and the associations representing the employees of such a college from agreeing, by 1 August 2012 and with the approval of the Minister of Education, Recreation and Sports, on a different resumption date than those provided for in the second paragraph.

Nothing in this section prevents an institution from organizing a 2012 summer term.

3. Every institution and its officers and representatives must employ appropriate means to ensure that instructional services are delivered or continue to be delivered to all students having a right to such services. The obligation imposed by this section applies

(1) as of the applicable resumption date, in the case of the classes referred to in the first paragraph of section 2; and

(2) as of 7:00 a.m. on 19 May 2012, in any other case.

4. Not later than 1 June 2012, a college must, as regards classes referred to in the first paragraph of section 2, submit a plan for the resumption of instructional services aimed at ensuring the validity of the 2012 winter and fall terms and, if applicable, that of the 2013 winter term, to the Minister of Education, Recreation and Sports for approval.

The director general of a college may take any measure to ensure that the obligation imposed by the first paragraph is complied with within the time limit specified, including drawing up the services resumption plan himself or herself in the place of any authority competent in that regard.

5. A college must ask the students who are enrolled for the classes referred to in the first paragraph of section 2 to confirm, on the date specified by the college and not later than 15 June 2012, whether or not they will continue taking them.

6. Despite the definition of “course” in section 1 of the College Education Regulations (R.R.Q., chapter C-29, r. 4) and section 18 of those regulations, a college may take special measures to ensure the validity of the 2012 winter and fall terms. A college may, for that purpose, take such special measures as

(1) ending the period in the 2012 winter term that is allotted to teaching and evaluation on or before 30 September 2012; and

(2) organizing a term having less than 82 days allotted to teaching and evaluation but comprising at least the equivalent of 12 weeks of learning, insofar as the course objectives are otherwise met and the number of course credits allocated are the same.

For the purposes of this section, a college may, among other things, ask its teachers to specify any special educational measures required to enable students to attain the course objectives.

7. Despite any provision to the contrary, a university must take any general measure within its jurisdiction to avoid penalizing, as regards their admission to university for the 2012 fall or 2013 winter term, students who attended an institution whose 2012 winter term was interrupted or suspended.

8. Nothing in the framework established by this division operates to restrict an institution’s capacity to arrange the services required, without prejudice to the quality of instruction, so as to take into account the particular circumstances resulting from the interruption of the 2012 winter or summer term.

9. The Government, on the recommendation of the Minister of Education, Recreation and Sports, may take all necessary measures to carry out sections 2 and 4 to 8, including specifying certain legislative and regulatory provisions as not applicable and prescribing any other necessary modification to this Act and to any other Act and its regulatory instruments.

The Minister may, for those purposes, issue directives to institutions, which directives the institutions must comply with. Furthermore, any agreement entered into by institutions and associations of employees to comply with such directives must be approved by the Minister.

Divisions III and IV of the Regulations Act (R.S.Q., chapter R-18.1), except its sections 15 and 20, do not apply to any measure taken by the Government under this section.

10. All employees must, as of 7:00 a.m. on 19 May 2012, report for work according to their normal work schedule and other applicable conditions of employment.

The first paragraph does not apply to an employee who has resigned and whose resignation has been accepted by the institution, or to an employee who has been dismissed or suspended or has retired.

11. All employees must, as of 7:00 a.m. on 19 May 2012, perform all duties attached to their respective functions, according to the applicable conditions of employment, without any stoppage, slowdown, reduction or degradation of their normal activities.

12. Sections 10 and 11 do not prevent an association of employees from declaring a strike in accordance with the Labour Code.

An association of employees, its senior officers, its representatives, including its spokespersons, and its members are prohibited, however, from participating in concerted action if the concerted action involves a contravention by employees of section 10 or section 11.

13. No one may, by an act or omission, deny students their right to receive instruction from the institution they attend or prevent or impede the resumption or maintenance of an institution's instructional services or the performance by employees of work related to such services, or directly or indirectly contribute to slowing down, degrading or delaying the resumption or maintenance of such services or the performance of such work.

14. No one may, by an act or omission, deny a person access to a place if the person has the right or a duty to be there in order to obtain services from or perform functions for an institution.

Without restricting the generality of the first paragraph, any form of gathering that could result in denying such access is prohibited inside any building where instructional services are delivered by an institution, on the grounds of such a building or within 50 metres from the outer limits of such grounds.

15. An association of employees must employ appropriate means to induce its members to comply with sections 10 and 11 and not to contravene sections 13 and 14.

A student association must employ appropriate means to induce the students it represents not to contravene sections 13 and 14. The same holds for a federation of associations with respect to its member student associations and the students represented by them.

DIVISION III**PROVISIONS TO MAINTAIN PEACE, ORDER AND PUBLIC SECURITY**

16. A person, a body or a group that is the organizer of a demonstration involving 50 people or more to take place in a venue accessible to the public must, not less than eight hours before the beginning of the demonstration, provide the following information in writing to the police force serving the territory where the demonstration is to take place:

(1) the date, time, duration and venue of the demonstration as well as its route, if applicable; and

(2) the means of transportation to be used for those purposes.

When it considers that the planned venue or route poses serious risks for public security, the police force serving the territory where the demonstration is to take place may, before the demonstration, require a change of venue or route so as to maintain peace, order and public security. The organizer must then submit the new venue or route to the police force within the agreed time limit and inform the participants.

17. A person, a body or a group that is the organizer of a demonstration and a student association or a federation of associations taking part in the demonstration without being its organizer must employ appropriate means to ensure that the demonstration takes place in compliance with the information provided under subparagraph 1 of the first paragraph of section 16 and, if applicable, under the second paragraph of section 16.

DIVISION IV**ADMINISTRATIVE AND CIVIL MEASURES****§1.—Assessments, premises and furniture**

18. On noting that it is unable to deliver instructional services to all or some of the students having a right to such services, an institution must, without delay, report the situation to the Minister of Education, Recreation and Sports, including the circumstances that caused the situation, the groups of students affected and, for each of those groups, the student association to which it belongs as well as any other information that may be useful for the purposes of this Act.

If the Minister notes that the institution is unable to deliver instructional services as a result of a failure by a student association to comply with an obligation imposed by this Act, the Minister may, despite any provision to the contrary, order the institution to cease collecting the assessment established by the student association or any successor student association and to cease

providing premises, furniture, notice boards and display stands to the student association or any successor student association free of charge.

The cessation is effective for a period equal to one term per day or part of a day during which the institution was unable to deliver instructional services as a result of the failure to comply.

19. Despite any provision to the contrary, students represented by a student association referred to in the second paragraph of section 18 are not required to pay any assessment, contribution or other similar amount to the student association, any successor student association or a third party for the benefit of either for the duration of the cessation ordered under section 18.

20. If the Minister of Education, Recreation and Sports notes that a federation of associations has failed to comply with an obligation imposed by this Act and that the failure to comply has resulted in hindering the delivery of instructional services to students having a right to such services, the Minister may, despite any provision to the contrary, order all student associations to cease paying any assessment, contribution or other similar amount to the federation of associations, any successor federation of associations or a third party for the benefit of either.

The cessation is effective for a period equal to one term per day or part of a day during which the delivery of instructional services was not possible as a result of the failure to comply.

21. Despite any provision to the contrary, a student association that belongs to a federation of associations referred to in the second paragraph of section 20 is not required to pay any assessment, contribution or other similar amount to the federation of associations, any successor federation of associations or a third party for the benefit of either for the duration of the cessation ordered under section 20.

§2. — *Civil liability*

22. A student association of an institution or a federation of associations to which such a student association belongs that helps or induces one or more of its members to contravene section 13 or 14 is solidarily liable for any damage caused to a third person by its members who contravene either of those sections with respect to the institution.

The same holds for an association of employees in the case of a contravention of section 13 or 14 by employees it represents.

23. An association of employees is solidarily liable for any damage caused to a third person through the fault of an employee it represents as a result of a contravention of section 10 or 11, unless it proves that the damage is not attributable to the contravention or that the contravention is not part of any concerted action.

24. For the purposes of section 22, damage includes any additional cost assumed or loss of earnings or revenue incurred by anyone, including a student, an institution or the State.

25. Despite article 1003 of the Code of Civil Procedure (R.S.Q., chapter C-25), if a person who suffered damage as a result of anything done in contravention of section 10, 11, 13 or 14 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

26. Anyone who contravenes section 3, the first paragraph of section 10, section 11, the second paragraph of section 12 or section 13, 14, 15, 16 or 17 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 \$1,000 to \$5,000.

However, the fine is

(1) \$7,000 to \$35,000 if the offence is committed by a senior officer, an employee or a representative, including a spokesperson, of a student association, a federation of associations or an association of employees, by a senior officer or a representative of an institution, or by a natural person who is the organizer of a demonstration; and

(2) \$25,000 to \$125,000 if the offence is committed by a student association, a federation of associations, an association of employees or an institution, or by a legal person, a body or a group that is the organizer of a demonstration.

The fines prescribed by this section are doubled for a second or subsequent offence.

27. An institution that contravenes the first paragraph of section 18 or fails to comply with an order made under that section is guilty of an offence and is liable to the fine prescribed by subparagraph 2 of the second paragraph of section 26.

28. A student association that fails to comply with an order made under section 20 is guilty of an offence and is liable to the fine prescribed by subparagraph 2 of the second paragraph of section 26.

29. An institution that fails to comply with a request made under section 34 is guilty of an offence and is liable to the fine prescribed by subparagraph 2 of the second paragraph of section 26.

30. Anyone who helps or induces a person to commit an offence under this Act is guilty of the same offence and is liable to the fine prescribed by the first paragraph of section 26 or by subparagraph 1 or 2 of the second paragraph of that section if either subparagraph applies.

31. The amounts of fines set out in this Act apply in all cases and despite article 233 of the Code of Penal Procedure (R.S.Q., chapter C-25.1).

DIVISION VI

FINAL PROVISIONS

32. Judicial proceedings, including applications for an injunction, instituted before 18 May 2012 seeking an order for the delivery of instructional services to students having a right to such services may not be continued as of that date. Moreover, any judgment rendered or order issued for that purpose on the basis of such proceedings ceases to have effect on that date.

This section does not prevent the institution or continuance of proceedings for contempt of court after 18 May 2012 in relation to contraventions of a judgment rendered or an order issued before that date.

33. An institution, the student association of the institution and the associations representing the employees of the institution may enter into an agreement so that students who, following a judgment or an order, including an injunction, received, before 18 May 2012, instructional services to which they had a right and are still receiving them on that date may continue receiving them.

34. An institution must provide any information the Minister of Education, Recreation and Sports requests for the purposes of this Act within the time limit the Minister specifies.

35. The Minister of Education, Recreation and Sports is responsible for the administration of this Act, except Division III, the administration of which is under the responsibility of the Minister of Public Security.

36. The provisions of this Act cease to have effect on 1 July 2013 or on any earlier date or dates set by the Government.

37. This Act comes into force on 18 May 2012.

2012, chapter 13

AN ACT TO AMEND VARIOUS PROVISIONS CONCERNING THE ORGANIZATION OF POLICE SERVICES

Bill 31

Introduced by Mr. Robert Dutil, Minister of Public Security

Introduced 1 November 2011

Passed in principle 8 May 2012

Passed 22 May 2012

Assented to 23 May 2012

Coming into force: 23 May 2012

Legislation amended:

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

Regulation amended:

Regulation respecting the police services that municipal police forces and the Sûreté du Québec must provide according to their level of jurisdiction (R.R.Q., chapter P-13.1, r. 6)

Explanatory notes

This Act amends various provisions concerning the organization of police services.

The maximum population a police force offering level 2 police services may serve is increased from 199,999 to 249,999.

A municipality that wishes to replace the police force serving its territory must hold a public consultation on the subject.

In addition, a municipality that is served by the Sûreté du Québec continues to be served by the Sûreté du Québec even though its population reaches 50,000 inhabitants or more, unless it is authorized by the Minister of Public Security to be served by a municipal police force.

Municipalities are authorized to enter into agreements with each other, or with the Minister of Public Security for the Sûreté du Québec, concerning the provision of police dispatching services or the sharing of certain activities relating to the support services or emergency measures determined by the Minister.

Lastly, consequential amendments and transitional provisions are introduced.



Chapter 13

AN ACT TO AMEND VARIOUS PROVISIONS CONCERNING THE ORGANIZATION OF POLICE SERVICES

[Assented to 23 May 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

POLICE ACT

1. Section 70 of the Police Act (R.S.Q., chapter P-13.1) is amended

(1) by replacing “199,999” in subparagraph 2 of the second paragraph by “249,999”;

(2) by replacing “200,000” in subparagraph 3 of the second paragraph by “250,000”;

(3) by replacing the sixth paragraph by the following paragraphs:

“Without prejudice to that obligation, the municipalities may enter into agreements with each other, for a maximum period of ten years, concerning

(1) the joint use of equipment, premises or space;

(2) the provision of detention services, transportation services for accused persons or police dispatching services; or

(3) the sharing of any support services or emergency measures determined by the Minister.

The agreements and their termination before their expiry date must be approved by the Minister.”

2. Section 72 of the Act is amended by replacing the second paragraph by the following paragraph:

“A municipality that is served by the Sûreté du Québec and whose population reaches 50,000 inhabitants or more continues to be served by the Sûreté du Québec, unless it is authorized by the Minister, on the conditions determined by the Minister, to be served by a municipal police force. In order to request the authorization to be served by a municipal police force, the municipality must have held a public consultation in accordance with section 73.1 and have sent a report on the consultation to the Minister.”

3. Section 73 of the Act is replaced by the following sections:

“73. A municipality that wishes to abolish its police force or reduce its size must obtain authorization from the Minister.

In order to request the authorization to abolish its police force, the municipality must have held a public consultation in accordance with section 73.1 and have sent a report on the consultation to the Minister.

Before authorizing the abolition or reduction in size of a police force, the Minister shall consult the organizations representing municipalities and the associations representing police officers, and set the time within which they are to give their opinion.

“73.1. The mayor or another member of the municipal council designated by the mayor shall hold a public consultation, consisting of at least two meetings, on the municipality’s proposal to replace the police force serving its territory. A notice of the consultation must be published in a newspaper distributed in the territory of the municipality at least 30 days before the first meeting is held and must

(1) state the date, time, location and purpose of each public consultation meeting;

(2) contain a summary describing the main effects of the proposal, including the services that will be provided by the new police force and the impact on the municipality’s expenses; and

(3) state that every citizen of the municipality may make comments on the proposal during each meeting or submit the comments in writing within 15 days after the last meeting.

The public consultation must be held in such a way as to foster the participation of every citizen of the municipality and an open discussion on the municipality’s proposal to replace the police force serving its territory.

“73.2. Where the abolition or reduction in size of the police force is authorized, the Minister shall establish, where expedient, a reclassification committee to examine the possibility of integrating the police officers concerned into another police force or of finding them other employment within the municipality. The abolition or reduction in size of the police force has effect from the date determined by the committee in its recommendations, or on the date occurring six months after the date on which the committee is established, whichever is sooner.

If no reclassification committee is established, the abolition or reduction in size of the police force becomes effective on the date determined by the Minister.

The reclassification committee is to consist of six members appointed by the Minister, including two members from the Ministère de la Sécurité publique and the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire respectively, the other members being chosen, in equal numbers, from the organizations representing municipalities and the associations representing police officers. Where the abolition of the police force of a municipality is followed by an agreement under which the Sûreté du Québec is to provide police services in the municipality, two additional members of the committee must represent the administration of the Sûreté du Québec and the association representing its members, respectively.”

4. Section 74 of the Act is amended by adding the following sentence at the end of the first paragraph: “If a municipality gives prior notice of its intention to withdraw, it must hold a public consultation in accordance with section 73.1 and send a report on the consultation to the Minister.”

5. Section 353.3 of the Act is amended by replacing “on 15 May 2001” in the fifth paragraph by “at the time it is abolished”.

6. Section 353.7 of the Act is amended by replacing the first sentence of the first paragraph by the following sentence: “A member of the non-police personnel of a municipality who, at the time the police force is abolished, has a permanent position and exercises functions considered necessary to the activities of the municipal police force abolished because the services provided in the territory it served will be provided by the Sûreté du Québec becomes an employee of the Gouvernement du Québec insofar as the personnel member is referred to in a decision of the Conseil du trésor and subject to the conditions determined in the decision.”

REGULATION RESPECTING THE POLICE SERVICES THAT MUNICIPAL POLICE FORCES AND THE SÛRETÉ DU QUÉBEC MUST PROVIDE ACCORDING TO THEIR LEVEL OF JURISDICTION

7. Section 3 of the Regulation respecting the police services that municipal police forces and the Sûreté du Québec must provide according to their level of jurisdiction (R.R.Q., chapter P-13.1, r. 6) is amended by replacing “199,999” by “249,999”.

8. Section 4 of the Regulation is amended by replacing “200,000” by “250,000”.

TRANSITIONAL AND FINAL PROVISIONS

9. Agreements entered into between municipalities before 1 November 2011 concerning the provision of police dispatching services may not be declared invalid on the ground that the municipalities were not authorized to enter into such agreements.

However, the agreements cease to apply on the earlier of

- (1) the date set for their termination; and
- (2) 23 May 2013.

10. The second paragraph of section 72 of the Police Act (R.S.Q., chapter P-13.1), replaced by section 2 of this Act, applies to any municipality that is served by the Sûreté du Québec on 23 May 2012 and that has a population of 50,000 inhabitants or over on that date.

11. This Act comes into force on 23 May 2012.

2012, chapter 14

AN ACT RESPECTING COMPENSATION MEASURES FOR THE CARRYING OUT OF PROJECTS AFFECTING WETLANDS OR BODIES OF WATER

Bill 71

Introduced by Mr. Pierre Arcand, Minister of Sustainable Development, Environment and Parks

Introduced 24 April 2012

Passed in principle 1 May 2012

Passed 22 May 2012

Assented to 23 May 2012

Coming into force: 23 May 2012

Legislation amended: None

Explanatory notes

This Act expressly empowers the Minister of Sustainable Development, Environment and Parks to require compensation measures designed, in particular, to restore, protect or enhance a wetland, a body of water or a piece of land from a person who applies for authorization under section 22 or 32 of the Environment Quality Act to carry out a project affecting wetlands or bodies of water. Such measures do not give rise to an indemnity and must be the subject of a written undertaking by the applicant.

Compensation measures that were planned with a view to the issue under Chapter I of the Environment Quality Act, before 12 March 2012, of an authorization or a certificate of authorization for that kind of project are validated.



Chapter 14

AN ACT RESPECTING COMPENSATION MEASURES FOR THE CARRYING OUT OF PROJECTS AFFECTING WETLANDS OR BODIES OF WATER

[Assented to 23 May 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. For the purposes of this Act,

(1) “wetland” means a pond, marsh, swamp or bog; and

(2) “body of water” means a lake or a constant or intermittent watercourse.

2. In the case of an application for authorization under section 22 or 32 of the Environment Quality Act (R.S.Q., chapter Q-2) for a project affecting a wetland or a body of water, the Minister of Sustainable Development, Environment and Parks may require from an applicant compensation measures designed, in particular, to restore, create, protect or ecologically enhance a wetland, a body of water or a piece of land near a wetland or a body of water.

No compensation measure gives rise to an indemnity. A compensation measure must be the subject of a written undertaking by the applicant, and it is deemed to form part of the conditions of the authorization or certificate of authorization.

3. A compensation measure that was planned with a view to the issue, before 12 March 2012, of an authorization or a certificate of authorization under Chapter I of the Environment Quality Act for a project affecting a wetland or a body of water is valid and does not give rise to an indemnity.

4. Sections 1 and 2 have effect from 24 April 2012.

5. Section 2 ceases to have effect on 24 April 2015, unless an Act providing for rules on the preservation and sustainable management of wetlands and bodies of water and proposing the repeal of that section is assented to by that date; in such a case, section 2 ceases to have effect on the date of assent to that Act.

6. This Act comes into force on 23 May 2012.

2012, chapter 15

AN ACT TO MODIFY THE RULES GOVERNING THE USE OF PHOTO RADAR DEVICES AND RED LIGHT CAMERA SYSTEMS AND AMEND OTHER LEGISLATIVE PROVISIONS

Bill 57

Introduced by Mr. Pierre Moreau, Minister of Transport

Introduced 22 February 2012

Passed in principle 8 May 2012

Passed 31 May 2012

Assented to 6 June 2012

Coming into force: 6 June 2012, except

(1) sections 2, 4 and 16, which come into force on 30 June 2012;

(2) sections 13, 14, 17, 18 and 33, which come into force on
5 August 2012;

(3) sections 19 and 20, paragraphs 1, 2 and 4 of section 21 and
sections 22, 23 and 25, which come into force on 1 October 2012; and

(4) paragraphs 3 and 5 of section 21, which come into force on the date
or dates to be set by the Government, which may not be earlier than
the date that is six months after the date on which the first report
referred to in section 36 is tabled in the National Assembly

Legislation amended:

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

Act respecting the Ministère des Transports (R.S.Q., chapter M-28)

Act to amend the Highway Safety Code and the Regulation respecting demerit points (2007, chapter 40)

Regulation amended:

Regulation respecting demerit points (R.R.Q., chapter C-24.2, r. 37)

Explanatory notes

This Act proposes various amendments mainly with respect to the use of photo radar devices and red light camera systems.

New provisions are added to the Highway Safety Code to allow such devices and systems to be used particularly in school zones and in road construction and maintenance work zones. Persons responsible for the maintenance of a public highway will be required to erect road signs or signals to mark places where such devices or systems are used to monitor compliance with highway safety rules. However,

(Cont'd on next page)

Explanatory notes (Cont'd)

in the case of certain offences, the prosecutor will not be required to prove the presence of signs or signals, and no proceedings will be dismissed nor any defendant acquitted on the grounds that signs or signals were inadequate or absent.

Under an amendment to the Code, only certain vehicle owners having received a statement of offence although they were not driving the vehicle when the offence was recorded by a photo radar device or red light camera system will now have the possibility of identifying the driver in order for a new statement of offence to be served on that person. However, it will be possible for the owner to identify the renter of the vehicle if it was under a short-term rental contract at the time the offence was committed.

Owners and drivers of police force vehicles, ambulance service vehicles, fire safety vehicles and certain other emergency vehicles cannot be convicted of an offence recorded by such a device or system.

The devices and systems cannot be removed or modified without the authorization of the Minister of Transport, and it is prohibited to interfere with their operation or with the recording of information by their camera.

The Act respecting the Ministère des Transports is amended to provide that the panel responsible for advising the Minister on the use of sums credited to the Highway Safety Fund is to be composed of seven members chosen from among the members of the Table québécoise de la sécurité routière. All sums received as compensation for damage caused to a photo radar device or red light camera system are to be credited to that Fund.

New driving rules aim at creating a buffer lane in certain circumstances to protect the driver and occupants of emergency vehicles, tow trucks and certain other road vehicles. The fines and demerit points that can be imposed on drivers for failing to comply with those rules are also specified.

In another connection, it is prohibited to put a road vehicle back into operation if the owner of the vehicle is a repeat drunk driving offender. If the owner commits the offence, the fine is from \$1,500 to \$3,000 or, for a subsequent offence, from \$3,000 to \$6,000. If a third party commits the offence, the fine is from \$300 to \$600.

A provision specifies that it is not forbidden to use a two-way radio while driving a road vehicle.

The provision specifying that, as of 30 June 2012, an exclusive pedestrian phase constitutes a sign or signal authorizing pedestrians to cross the roadway diagonally is struck out.

Lastly, various consequential amendments and transitional measures are contained in the Act.



Chapter 15

AN ACT TO MODIFY THE RULES GOVERNING THE USE OF PHOTO RADAR DEVICES AND RED LIGHT CAMERA SYSTEMS AND AMEND OTHER LEGISLATIVE PROVISIONS

[Assented to 6 June 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

HIGHWAY SAFETY CODE

1. Section 4 of the Highway Safety Code (R.S.Q., chapter C-24.2) is amended by replacing “fire department road vehicle” in the definition of “emergency vehicle” by “fire safety vehicle”.

2. Section 39.1 of the Code is amended by replacing “202” by “202.0.1”.

3. Section 52 of the Code is repealed.

4. Section 59 of the Code is amended by adding the following paragraph at the end:

“Despite the first paragraph, if an offence under section 39.1 is committed by the owner of a road vehicle that has been put back into operation and in respect of which a decision under section 202.0.1 is in force, the owner is liable to a fine of \$1,500 to \$3,000 and, in the case of a second or subsequent offence, of \$3,000 to \$6,000.”

5. Section 251 of the Code is amended by striking out “normal” in paragraph 2.

6. The Code is amended by inserting the following section after section 294:

“294.1. The person responsible for the maintenance of a public highway must erect proper signs or signals to mark every place where a photo radar device or red light camera system is used to monitor compliance with highway safety rules.

The person must also, as often as the Minister determines, verify the presence and adequacy of those signs or signals, and report the verification results to the Minister.”

7. The Code is amended by inserting the following section after section 311:

“311.1. When approaching a yellow arrow light signal that is mounted on a moving road vehicle and directs a lane change, the driver of a road vehicle must reduce speed and, in the direction indicated by the arrow and after making sure that it can be done safely, switch to the other lane or, in the absence of another lane, to the shoulder.”

8. Section 312.1 of the Code is amended

(1) by replacing “of the person responsible for the maintenance of the highway” by “of the Minister of Transport”;

(2) by striking out “erected on a public highway”.

9. Section 312.2 of the Code is amended by replacing “, or interfere with or prevent the operation of, a photo radar device or a red light camera system erected on a public highway” by “a photo radar device or a red light camera system, or interfere in any way with the operation of such a device or system or the recording of the information described in the second paragraph of section 332 or the second paragraph of section 359.3 by the camera of such a device or system”.

10. The Code is amended by inserting the following section after section 312.2:

“312.3. The person responsible for the maintenance of a public highway may send the owner of a tree or any other property situated on land contiguous to the right of way of that highway a written notice requiring the owner to carry out remedial work within the prescribed time if the tree or other property could interfere

(a) in any way with the operation of a fixed photo radar device or a red light camera system; or

(b) with the recording, by the camera of a device or system referred to in paragraph *a*, of the information described in the second paragraph of section 332 or the second paragraph of section 359.3.

If the owner fails to do the work, the person responsible for the maintenance of the public highway may do the work or have it done.”

11. The Code is amended by striking out “normal” in section 333 and the first paragraph of section 334.1.

12. Section 359.3 of the Code is amended by inserting “the traffic light involved and” after “concerning” in the second paragraph.

13. Section 406 of the Code is amended by replacing “make way for an” by “yield to any”.

14. The Code is amended by inserting the following section after section 406:

“406.1. When an emergency vehicle or tow truck with its flashing or rotating lights activated is stopped in a lane of a public highway, the driver of a road vehicle travelling in that lane must reduce speed to avoid endangering human life or safety or any property that is in that lane and, if necessary, stop the vehicle, and switch to the other lane after making sure it can be done safely. In the case of a two-way roadway, the driver must, before switching to the other lane, yield the right of way to any vehicle travelling in the opposite direction.

If the emergency vehicle or tow truck is stopped on the shoulder or on a lane contiguous to the lane in which the driver of the road vehicle is travelling, the driver must, in the following order,

(1) reduce speed to avoid endangering human life or safety or any property that is on the shoulder or in that other lane;

(2) change lanes, if there is another lane for travelling in the same direction and after making sure it can be done safely, so as to leave one free lane between the vehicle and the stopped vehicle or, otherwise, put as much distance as possible between the vehicle and the stopped vehicle while remaining in the same lane.

The second paragraph does not apply when the direction of traffic in the driver’s lane is opposite that of the lane in which the emergency vehicle or tow truck is stopped.

This section also applies when a road vehicle with an activated yellow arrow light signal directing a lane change is stopped on a public highway. The lane change must be carried out in the direction indicated by the arrow.”

15. Section 439.1 of the Code is amended by adding the following paragraphs at the end:

“The first paragraph does not apply to a two-way radio, that is to say a cordless voice communication device which does not allow the parties to speak simultaneously.

The Minister may, by order, determine other situations or types of devices to which the prohibition set out in the first paragraph does not apply.”

16. Section 451 of the Code, replaced by section 66 of chapter 34 of the statutes of 2010, is amended by striking out the second paragraph.

17. Section 507 of the Code is amended by striking out “406.”.

18. Section 510 of the Code is amended

(1) by inserting “406.1,” after “395,” in the first paragraph;

- (2) by inserting “or 406” after “346” in the first paragraph.

19. Section 592 of the Code is amended by adding the following paragraph at the end:

“The second paragraph does not apply in the case of an offence evidenced by a photograph taken by a photo radar device or a red light camera system.”

20. The Code is amended by inserting the following section after section 592:

“592.0.0.1. A short-term renter of a road vehicle may be convicted of an offence under this Code evidenced by a photograph taken by a photo radar device or a red light camera system unless the renter proves that, at the time of the offence, the vehicle was in the possession of a third party without the renter’s consent.”

21. Section 592.1 of the Code is amended

- (1) by striking out the first paragraph;
- (2) by replacing “The statement” in the second paragraph by “In the case of an offence evidenced by a photograph taken by a photo radar device or a red light camera system, the statement”;
- (3) by inserting “of a road vehicle listed in the fourth paragraph” after “If the owner” in the third paragraph;
- (4) by replacing “10” in the third paragraph by “15”;
- (5) by adding the following paragraph at the end:

“The second paragraph refers to the following road vehicles registered in Québec:

- (1) a heavy vehicle whose owner is registered in the Registre des propriétaires et des exploitants de véhicules lourds established under the Act respecting owners, operators and drivers of heavy vehicles (chapter P-30.3);
- (2) a taxi;
- (3) a road vehicle belonging to an employer, if the vehicle is driven by an employee of that employer in the performance of delivery duties; and
- (4) a courtesy vehicle loaned by a garage operator.”

22. The Code is amended by inserting the following section after section 592.1:

“592.1.1. If the road vehicle used to commit the offence was under a short-term rental contract at the time of the offence, the owner of the vehicle may identify the renter of the vehicle, in accordance with the second and third paragraphs of section 592.1, with the necessary modifications.”

23. Section 592.2 of the Code is amended

- (1) by replacing “592.1” by “592”;
- (2) by inserting “or short-term renter of the vehicle” after “driver”.

24. The Code is amended by inserting the following section after section 592.2:

“592.2.1. Despite sections 592 and 592.1, the owner and the driver of the following road vehicles cannot be convicted of an offence evidenced by a photograph taken by a photo radar device or a red light camera system:

- (1) a police force vehicle;
- (2) an ambulance service vehicle;
- (3) a fire safety vehicle;
- (4) an emergency vehicle registered in the name of the Société;
- (5) an emergency vehicle used mainly in emergency situations to bring medical personnel or medical equipment to a location where a person requires immediate medical care;
- (6) an emergency vehicle used mainly in emergency situations to bring a technician or rescue equipment to a location where rapid intervention is required in order to provide immediate medical care.”

25. Section 592.3 of the Code is repealed.

26. The Code is amended by inserting the following section after section 592.4:

“592.4.1. In the case of an offence under the second paragraph of section 299, section 303.2 or 328, the third paragraph of section 329 or section 359, the prosecutor is not required to prove the presence of road signs or signals marking the place where a photo radar device or red light camera system is used to monitor compliance with highway safety rules.

No proceedings may be dismissed nor may any defendant be acquitted on the grounds that road signs or signals described in the first paragraph were inadequate or absent.”

27. Section 597.1 of the Code is amended by replacing the second paragraph by the following paragraph:

“The Minister may make an agreement with a municipality under which the Minister is to pay to the municipality a part of the fines collected for offences under the first paragraph committed on public highways the maintenance of which is under the responsibility of the municipality, provided that the sums are allocated to financing new highway safety or road victim assistance measures or programs that have been authorized by the Minister.”

28. Section 634.3 of the Code is amended

- (1) by striking out “and at the places” in the first paragraph;
- (2) by inserting the following paragraphs after the first paragraph:

“They may only be used to monitor compliance with highway safety rules

(1) on a road or land situated in a school zone, as defined by regulation of the Minister of Transport;

(2) in a construction or maintenance work zone limited, for the purposes of this section, to the part of a public highway for which the maximum authorized speed limit is indicated in accordance with section 303.1; and

(3) on any other public highway determined by the Minister of Transport and the Minister of Public Security after consulting with the municipality responsible for the maintenance of the highway, if applicable.

When determining a public highway under subparagraph 3, the Ministers may take into account such factors as the accident potential of the highway.”;

- (3) by striking out the second and third paragraphs;
- (4) by inserting “or second” after “first” in the fourth paragraph.

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

29. Section 12.32 of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28), amended by section 237 of chapter 18 of the statutes of 2011, is again amended by replacing “a civil suit” in paragraph 2.4 by “proceedings”.

30. Section 12.39.1 of the Act, amended by section 240 of chapter 18 of the statutes of 2011, is again amended

- (1) by replacing paragraph 1.1 by the following paragraph:

“(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;”;

(2) by inserting the following paragraph after paragraph 1.2:

“(1.3) sums received for damage caused to a photo radar device or red light camera system, its accessories or the related signs or signals, including damages of any kind, paid following proceedings instituted for such damage;”.

31. Section 12.39.2 of the Act, amended by section 241 of chapter 18 of the statutes of 2011, is again amended by replacing “five members of the Table québécoise de la sécurité routière chosen from among the members designated by the chair” by “seven members chosen from among the members of the Table québécoise de la sécurité routière, at least one of whom represents drivers of passenger vehicles”.

ACT TO AMEND THE HIGHWAY SAFETY CODE AND THE REGULATION RESPECTING DEMERIT POINTS

32. Section 106 of the Act to amend the Highway Safety Code and the Regulation respecting demerit points (2007, chapter 40) is amended by striking out the second paragraph.

REGULATION RESPECTING DEMERIT POINTS

33. The Regulation respecting demerit points (R.R.Q., chapter C-24.2, r. 37) is amended by inserting the following elements after element 21 of the schedule entitled “TABLE OF DEMERIT POINTS”:

“21.1. Failure to yield to an emergency vehicle whose lights or sound producing device are in operation	406	510	4
“21.2. Failure to slow down or change lanes when approaching a stopped road vehicle with its flashing or rotating lights or yellow arrow signal light activated”.	406.1	510	4

TRANSITIONAL AND FINAL PROVISIONS

34. The first regulation under subparagraph 1 of the second paragraph of section 634.3 of the Highway Safety Code (R.S.Q., chapter C-24.2), enacted by paragraph 2 of section 28, is not subject to the publication requirement set out in section 8 of the Regulations Act (R.S.Q., chapter R-18.1).

35. The public highways situated in a place determined by a provision of a ministerial order under the first paragraph of section 634.3, as it read before

being amended by section 28, are deemed to be public highways determined by a provision of a ministerial order under subparagraph 3 of the second paragraph of section 634.3, as amended by section 28, until the Minister of Transport and the Minister of Public Security decide otherwise.

36. Not later than 6 December 2013 and subsequently every 12 months for the following four years, the Minister of Transport must report to the Government on the use of photo radar devices and red light camera systems.

The report is tabled by the Minister in the National Assembly within the following 30 days or, if the Assembly is not sitting, within 30 days of resumption. The first report is examined by the competent committee of the National Assembly.

The first report must deal, among other things, with the enforcement of section 592.1 of the Highway Safety Code and the advisability of amending the legislative provisions concerning the use of photo radar devices and red light camera systems.

37. This Act comes into force on 6 June 2012, except

- (1) sections 2, 4 and 16, which come into force on 30 June 2012;
- (2) sections 13, 14, 17, 18 and 33, which come into force on 5 August 2012;
- (3) sections 19 and 20, paragraphs 1, 2 and 4 of section 21 and sections 22, 23 and 25, which come into force on 1 October 2012; and
- (4) paragraphs 3 and 5 of section 21, which come into force on the date or dates to be set by the Government, which may not be earlier than the date that is six months after the date on which the first report referred to in section 36 is tabled in the National Assembly.

2012, chapter 16 AN ACT TO PREVENT SKIN CANCER CAUSED BY ARTIFICIAL TANNING

Bill 74

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 15 May 2012

Passed in principle 22 May 2012

Passed 5 June 2012

Assented to 6 June 2012

Coming into force: 6 June 2013, unless the Government sets an earlier date or earlier dates for their coming into force

Legislation amended:

Act respecting the legal publicity of enterprises (R.S.Q., chapter P-44.1)

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

Explanatory notes

This Act is intended mainly to prevent skin cancer caused by artificial tanning. It therefore prohibits minors from having access to the artificial tanning services offered by tanning salons.

Advertising that promotes artificial tanning is also prohibited if it is directed at minors or likely to create an erroneous impression about the health effects or health risks of artificial tanning, especially if it suggests that artificial tanning equipment is harmless.

Penal offences are prescribed and inspections are provided for. The posting in tanning salons of a warning about the adverse health effects of artificial tanning is made mandatory and tanning salon operators are required to declare artificial tanning service activities in the enterprise register kept in accordance with the Act respecting the legal publicity of enterprises.



Chapter 16

AN ACT TO PREVENT SKIN CANCER CAUSED BY ARTIFICIAL TANNING

[Assented to 6 June 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

INTERPRETATION AND SCOPE

1. For the purposes of this Act,

“artificial tanning” means tanning induced by the use of ultraviolet radiation emitting (UV) equipment such as a tanning bed or a tanning booth;

“tanning salon” means any premises where artificial tanning services are provided in the course of a business.

2. Private health facilities or specialized medical centres within the meaning of the Act respecting health services and social services (R.S.Q., chapter S-4.2) where physicians use UV equipment to treat minors for skin conditions are not subject to this Act.

DIVISION II

OBLIGATIONS AND PROHIBITIONS

3. A tanning salon operator may not provide artificial tanning services to a minor or allow a minor to use such services or have access, without a legitimate excuse, to a tanning salon room where UV equipment used for artificial tanning is installed.

A tanning salon operator who contravenes the first paragraph is guilty of an offence and liable to a fine of \$500 to \$5,000 in the case of a natural person and \$1,500 to \$15,000 in any other case.

4. A person wishing to obtain artificial tanning services in a tanning salon or have access to a tanning salon room where UV equipment used for artificial tanning is installed may be required to provide proof that he or she is of full age.

When required to provide proof under the first paragraph, a person must produce photo identification issued by a government or a government department or public body and showing the person's name and date of birth.

5. In proceedings for a contravention of section 3, no penalty may be imposed on a defendant who shows that a reasonable effort was made to verify the minor's age and there were reasonable grounds to believe that the minor was of full age.

6. A minor is prohibited from

(1) purchasing for himself or herself artificial tanning services provided by a tanning salon, using such services or purchasing them for others;

(2) being found in a tanning salon room where UV equipment used for artificial tanning is installed, without a legitimate excuse; and

(3) falsely holding himself or herself out to be of full age in order to obtain artificial tanning services or have access to a room described in subparagraph 2.

A minor who contravenes this section is guilty of an offence and liable to a maximum fine of \$100.

In proceedings for a contravention of this section, the burden is on the defendant to prove that he or she was of full age at the time.

7. Direct or indirect advertising promoting artificial tanning is prohibited if

(1) it is directed at minors; or

(2) it is false or misleading, or is likely to create an erroneous impression about the health effects or health risks of artificial tanning, especially if it suggests that artificial tanning equipment is harmless.

The prohibition in the first paragraph applies in particular to the name under which a tanning salon is operated.

All advertising promoting artificial tanning must clearly state the prohibition against providing artificial tanning services to minors, and must include the Minister's warning prescribed by regulation about the adverse health effects of artificial tanning.

In addition to prescribing the warning about the adverse health effects of artificial tanning, the Minister may make regulations determining the standards applicable to the warning and to the prohibition referred to in the second paragraph.

The operator or, if there is no operator, the owner of the premises or advertising space or of any media where unlawful advertising is disseminated,

as well as the person who paid for the dissemination of such advertising and, if party to the dissemination contract, the tanning salon operator, are guilty of an offence and liable to a fine of \$500 to \$5,000 in the case of a natural person or \$1,500 to \$15,000 in any other case, unlawful advertising being advertising that contravenes this section or a regulation made under this section.

8. A tanning salon operator must post a sign prohibiting the provision of artificial tanning services to minors and another sign bearing the Minister's warning about the adverse health effects of artificial tanning as soon as such signs are provided by the Minister. The signs must be posted in public view, on the outside of each door providing access to the salon and on or next to each cash register used for the payment of artificial tanning services.

Removing or defacing such signs is prohibited.

The Minister may make regulations determining the standards applicable to such signs.

A tanning salon operator who contravenes the first paragraph or a regulation made under the third paragraph and anyone who contravenes the second paragraph is guilty of an offence and liable to a fine of \$250 to \$2,500 in the case of a natural person and \$750 to \$7,500 in any other case.

9. The provision of artificial tanning services is an activity that must be declared in the enterprise register kept in accordance with the Act respecting the legal publicity of enterprises (R.S.Q., chapter P-44.1) within 30 days after the tanning salon begins operations.

The discontinuance of that activity must also be declared in the same register within 30 days after its occurrence.

DIVISION III

INSPECTIONS

10. For the purposes of this Act, the following may appoint someone to act as inspector:

(1) the Minister;

(2) a health and social services agency established under the Act respecting health services and social services that is responsible, under the second paragraph of section 371 of that Act, for overseeing the enforcement of this Act, for its region or any other region that the Minister determines; and

(3) a local municipality, for its territory.

A municipality that appoints an inspector must inform the Minister of the appointment.

11. An inspector must, on request, provide identification and produce a certificate of authority signed, as applicable, by the Minister, the president and executive director of the agency, the person designated by either of them or the clerk or secretary-treasurer of the local municipality.

The inspector's responsibilities must be specified in the act of appointment.

12. In order to ascertain compliance with this Act and the regulations, an inspector may, at any reasonable time, enter a tanning salon or any premises where information relating to advertising promoting artificial tanning is kept and

(1) require the production of any document or file for examination or for the purpose of making copies, if the inspector has reasonable grounds to believe that they contain information related to the enforcement of this Act or a regulation; or

(2) in the case of a tanning salon, require any person entering or leaving a room where UV equipment is installed to prove that he or she is of full age by producing identification compliant with the second paragraph of section 4.

To require proof of full age from a person referred to in subparagraph 2 of the first paragraph, the inspector must be reasonably convinced that the person is entering the room to receive artificial tanning services or leaving the room after having obtained such services.

An inspector may also, in a written request, require the owner or operator of the premises, advertising space or media to submit any information or document relating to the enforcement of section 7 within a specified reasonable time.

13. A person who in any way hinders an inspector carrying out the functions of office, misleads the inspector by concealment or false declarations, or refuses to hand over a document or information the inspector may demand under this Act is guilty of an offence and liable to a fine of \$500 to \$5,000 in the case of a natural person and \$1,500 to \$15,000 in any other case.

14. An inspector may not be prosecuted for an act performed in good faith while carrying out the functions of office.

DIVISION IV

MISCELLANEOUS PROVISIONS

15. A person who, by an act or omission, assists another person in committing an offence under this Act or, by encouragement, advice or consent or by an authorization or an order, induces another person to commit such an offence is guilty of the same offence.

In the absence of any evidence to the contrary, in any proceedings under this Act, proof that an offence was committed by a person in the employ of a tanning salon operator is proof that the person committed the offence with the tanning salon operator's authorization or consent.

16. If an offence under Division II or III is committed by a natural person who is a director or officer of a legal person or partnership, the minimum and maximum fines that would apply in the case of a natural person are doubled.

17. The minimum and maximum fines prescribed in Divisions II and III are doubled for a subsequent offence.

18. Penal proceedings for an offence under Division II, Division III or a regulation made under this Act may be instituted by a local municipality if the offence was committed in its territory. Such proceedings may be instituted before the competent municipal court.

Fines imposed under this section belong to the municipality.

The costs relating to proceedings instituted before a municipal court belong to the municipality in which the court has jurisdiction, except the part of the costs remitted by the collector to another prosecuting party under article 345.2 of the Code of Penal Procedure (R.S.Q., chapter C-25.1), and the costs remitted to the defendant or imposed on the prosecuting municipality under article 223 of the Code.

DIVISION V

AMENDING PROVISIONS

ACT RESPECTING THE LEGAL PUBLICITY OF ENTERPRISES

19. Section 21 of the Act respecting the legal publicity of enterprises (R.S.Q., chapter P-44.1) is amended by replacing the second paragraph by the following paragraph:

“Despite subparagraph 1 of the first paragraph, natural persons who operate either of the following under a name that includes their surname and given name are also required to be registered:

(1) a tobacco retail outlet within the meaning of the Tobacco Act (chapter T-0.01); or

(2) a tanning salon within the meaning of the Act to prevent skin cancer caused by artificial tanning (2012, chapter 16).”

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

20. Section 371 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is amended by adding the following paragraph at the end:

“At the Minister’s request, the agency must also oversee the enforcement of the Act to prevent skin cancer caused by artificial tanning (2012, chapter 16) in its region or in any other region that the Minister determines.”

DIVISION VI

TRANSITIONAL AND FINAL PROVISIONS

21. The operator of a tanning salon in operation on (*insert the date of coming into force of section 9 of this Act*) must, not later than (*insert the date that occurs six months after the date of coming into force of section 9 of this Act*), declare, in the enterprise register kept in accordance with the Act respecting the legal publicity of enterprises (R.S.Q., chapter P-44.1), the name and address of any establishment where artificial tanning services are provided as an activity within the meaning of section 9 of this Act.

A tanning salon operator who fails to declare that information in accordance with the first paragraph is guilty of an offence and liable to the fine prescribed in section 159 of that Act.

22. A natural person who, on (*insert the date of coming into force of section 19 of this Act*), operates a tanning salon under a name that includes his or her surname and given name must, not later than (*insert the date that occurs six months after the date of coming into force of section 19 of this Act*), register in accordance with the Act respecting the legal publicity of enterprises.

A natural person who fails to register in accordance with the first paragraph is guilty of an offence and liable to the fine prescribed in section 159 of that Act.

23. No penal proceedings may be brought against a person on the grounds that, in the year following (*insert the date of coming into force of the second paragraph of section 7 of this Act*), the prohibition in the first paragraph of section 7 applied to the name of the tanning salon the person operates.

24. The Minister must, not later than (*insert the date that occurs five years after the date of coming into force of section 3 of this Act*) and subsequently every five years, report to the Government on the carrying out of this Act and the advisability of amending it.

A report under the first paragraph is tabled by the Minister in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days of resumption. The report is examined by the competent committee of the National Assembly in the year following the date of its tabling.

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

26. The provisions of this Act come into force on 6 June 2013, unless the Government sets an earlier date or earlier dates for their coming into force.

2012, chapter 17

AN ACT TO CONFER CERTAIN POWERS OF INSPECTION AND SEIZURE ON THE COMMISSION OF INQUIRY ON THE AWARDING AND MANAGEMENT OF PUBLIC CONTRACTS IN THE CONSTRUCTION INDUSTRY

Bill 75

Introduced by Mr. Jean-Marc Fournier, Minister of Justice

Introduced 15 May 2012

Passed in principle 29 May 2012

Passed 6 June 2012

Assented to 6 June 2012

Coming into force: 6 June 2012

Legislation amended:

Tax Administration Act (R.S.Q., chapter A-6.002)

Explanatory notes

This Act grants the Commission of Inquiry on the Awarding and Management of Public Contracts in the Construction Industry additional powers over and above those provided for in the Act respecting public inquiry commissions.

Among other things, the commissioners are given the power to authorize a person to require the production of any thing or any document or information, to carry out inspections and to apply to a justice of the peace for an authorization to enter a place to search for and seize any thing or document relevant to the carrying out of the Commission's mandate, if entry into the place for inspection purposes has been denied or for any other reasonable cause.



Chapter 17

AN ACT TO CONFER CERTAIN POWERS OF INSPECTION AND SEIZURE ON THE COMMISSION OF INQUIRY ON THE AWARDING AND MANAGEMENT OF PUBLIC CONTRACTS IN THE CONSTRUCTION INDUSTRY

[Assented to 6 June 2012]

AS the Commission of Inquiry on the Awarding and Management of Public Contracts in the Construction Industry was established, in accordance with section 1 of the Act respecting public inquiry commissions (R.S.Q., chapter C-37), by Order in Council 1119-2011 dated 9 November 2011;

AS the purpose of this Act is to give the Commission certain additional powers over and above those provided for in the Act respecting public inquiry commissions;

AS the powers conferred by this Act must not be exercised so as to interfere with any police investigation or any judicial proceedings arising from such an investigation or to compromise legally recognized privileges;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** This Act applies to the Commission of Inquiry on the Awarding and Management of Public Contracts in the Construction Industry.
- 2.** An advocate authorized in writing by a commissioner may require the production, within a reasonable time of not less than five days, of any thing or any document or information relevant to the carrying out of the Commission's mandate, in order to examine it or make copies of it, as applicable.
- 3.** A commissioner may authorize a person in writing to enter a place at any reasonable hour to inspect it, with the occupant's consent, if the commissioner considers that the inspection will assist the Commission in carrying out its mandate.

During the inspection, the authorized person may, with the occupant's consent,

(1) examine and make copies of the books, registers, accounts, records, files and other documents on the premises that are relevant to the carrying out of the Commission's mandate; and

(2) obtain any information relevant to the carrying out of the Commission's mandate and the production of any document relating to the subject of the mandate.

The authorized person may also request reasonable assistance from the persons present in order to facilitate the inspection, including assistance in accessing documents stored on technology-based media.

4. An advocate or peace officer authorized in writing by a commissioner may, without prior notice to the persons concerned, apply to a justice of the peace for an authorization to enter a place in order to search for and seize any thing or document on the premises that is relevant to the carrying out of the Commission's mandate.

The justice of the peace may hear the application *ex parte* and grant the application if he or she is satisfied on the basis of a sworn statement by the authorized person that there are reasonable grounds for believing that there is on the premises a thing or document relevant to the carrying out of the Commission's mandate and for believing that consent to the inspection of the place has been denied or entry into the place without prior notice is necessary.

The authorization must specify the conditions the justice of the peace considers appropriate and just in the circumstances. The justice of the peace may, among other things, order the persons present on the premises to provide reasonable assistance in order to facilitate acting on the authorization.

5. The authorization is acted on by a peace officer, upon its presentation to the person present on the premises, within the time specified by the justice of the peace, if any, but not later than 15 days after it is issued.

The authorization is acted on at any reasonable hour and the peace officer may, for that purpose, be accompanied by the persons designated in the authorization and use whatever force is necessary.

Within 15 days of the time for acting on the authorization, the peace officer must report to the justice of the peace who granted the authorization, whether or not it has been acted on.

6. The peace officer who seizes a thing or document under this Act draws up minutes of the seizure.

7. The minutes must include

- (1) the date and place of the seizure;
- (2) the circumstances of and grounds for the seizure;
- (3) a description of the thing or document seized;

(4) any information that may help identify the owner or the person from whom the thing or document has been seized;

(5) the name and title of the seizing peace officer; and

(6) the date of the authorization granted by a justice of the peace.

8. The minutes of the seizure are attached to the report delivered to the justice of the peace and a copy of the minutes is given to the person from whom the thing or document was seized.

9. Any thing or document seized by a person authorized by a commissioner must be returned to the person from whom it was seized as soon as possible, after a copy is made, if applicable.

Under exceptional circumstances, the Commission may keep the originals of the seized things or documents for a reasonable period of time if required for the carrying out of its work.

If the person from whom the thing or document was seized is unknown or untraceable, it is released to the Minister of Revenue as soon as possible after the seizure, together with a statement describing it and setting out, if available, the name and last known address of the person from whom it was seized.

The Unclaimed Property Act (R.S.Q., chapter B-5.1) applies to property so released to the Minister of Revenue.

10. Whoever, without lawful excuse, refuses, fails or neglects to produce a document or thing or to provide information required under section 2 is guilty of an offence and is liable to a fine of \$1,000 to \$10,000 in the case of a natural person and \$3,000 to \$30,000 in other cases.

11. Whoever prevents an authorization granted under section 4 from being acted on is guilty of an offence and is liable to a fine of \$2,500 to \$25,000 in the case of a natural person and \$7,500 to \$75,000 in other cases.

12. The authorization required to act under sections 2, 3 and 4 must be obtained each time powers set out in those sections are to be exercised.

13. The commissioners and persons authorized by the commissioners to exercise powers set out in this Act have the immunity provided for in the Act respecting public inquiry commissions (R.S.Q., chapter C-37).

TAX ADMINISTRATION ACT

14. Section 69.1 of the Tax Administration Act (R.S.Q., chapter A-6.002) is amended by adding the following subparagraph after subparagraph z of the second paragraph:

“(z.1) the Commission of Inquiry on the Awarding and Management of Public Contracts in the Construction Industry, established by Order in Council 1119-2011 dated 9 November 2011, for the carrying out of the Commission’s mandate.”

15. Section 69.3 of the Act is amended by replacing “section 69.1 or 69.2” in the first paragraph by “section 69.1, except subparagraph z.1 of the second paragraph, or section 69.2”.

16. Section 69.8 of the Act is amended by replacing “*x* and *y*” in the portion of the first paragraph before subparagraph *a* by “*x*, *y* and z.1”.

17. This Act comes into force on 6 June 2012.

2012, chapter 18

AN ACT TO AMEND THE ANIMAL HEALTH PROTECTION ACT MAINLY IN REGARD TO ANIMAL SAFETY AND WELFARE

Bill 51

Introduced by Mr. Pierre Corbeil, Minister of Agriculture, Fisheries and Food

Introduced 6 December 2011

Passed in principle 24 May 2012

Passed 15 June 2012

Assented to 15 June 2012

Coming into force: 15 June 2012, except section 7, which comes into force on the date of coming into force of the first regulation made under paragraph 3 of section 55.9.14.2 of the Animal Health Protection Act, enacted by section 17

Legislation amended:

Animal Health Protection Act (R.S.Q., chapter P-42)

Explanatory notes

This Act contains various amendments to the Animal Health Protection Act.

A number of amendments are made to ensure the safety and welfare of animals. New requirements are imposed on animal owners and custodians regarding the premises in which animals are kept. If the Minister is of the opinion that the safety or welfare of an animal is in immediate danger, the Minister may order an animal owner or custodian for a period not exceeding 60 days to cease the owner's or the custodian's custody or some related activities or to exercise the custody or activities according to the conditions the Minister determines.

Provisions applying specifically to the safety and welfare of cats and dogs are introduced, including provisions requiring the owners or custodians of 15 or more animals, whether cats or dogs, to hold a permit. The Government's regulatory powers are expanded to allow it to establish rules applicable to the premises where those animals are kept, the persons who keep them, the activities exercised by those persons, the preventive measures they must put in place and the methods they may use to euthanize animals.

Fines are increased for contravening legislative or regulatory provisions regarding the safety and welfare of animals and for contravening provisions that apply more specifically to cats and dogs.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Government is empowered to enter into an agreement with a first nation or a Native community or group on the special application of certain provisions to better reconcile the safety and welfare requirements of dogs with the activities of Native people.

The Government is authorized to provide, by regulation, that the custodian of an animal must register with the Minister.

The requirement that persons hold a permit in order to artificially inseminate an animal, keep animal sperm in their possession or deliver animal sperm to a third party is withdrawn.



Chapter 18

AN ACT TO AMEND THE ANIMAL HEALTH PROTECTION ACT MAINLY IN REGARD TO ANIMAL SAFETY AND WELFARE

[Assented to 15 June 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 3.0.1 of the Animal Health Protection Act (R.S.Q., chapter P-42), amended by section 4 of chapter 40 of the statutes of 2000, is again amended by inserting “or custodian” after “owner” wherever it occurs in the first paragraph.

2. Section 24 of the Act, amended by section 16 of chapter 40 of the statutes of 2000, is replaced by the following section:

“**24.** Only the holder of a permit issued for that purpose by the Minister may take semen from an animal.”

3. Section 25 of the Act is repealed.

4. Section 28 of the Act, amended by section 18 of chapter 40 of the statutes of 2000, is again amended

(1) by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) determine the conditions under which a person may collect semen from an animal and restrict that activity to the classes of persons it determines;

“(2) determine the rights, conditions and restrictions relating to permits;”;

(2) by replacing “to activities for which a permit is required” in paragraph 4 by “to take semen from an animal”;

(3) by replacing “for the purposes” in paragraph 5 by “for the purpose”;

(4) by replacing “methods to be followed by permit holders” in paragraph 7 by “the standards or methods to be followed”;

(5) by replacing paragraph 10 by the following paragraph:

“(10) exempt from some or all of the provisions of this division or of the regulations, according to the conditions it determines, certain classes of persons or categories of animals or some of the following activities:

- (a) the collecting of semen from an animal;
- (b) the storing of animal semen;
- (c) the distribution and transportation of animal semen;
- (d) the artificial insemination of an animal;”;

(6) by replacing “a permit holder and the place where he must keep them, the reports he must make” in paragraph 13 by “a person who carries on an activity listed in paragraph 10, where they must be kept, the reports the person must make”.

5. Section 55.9.2 of the Act is amended

(1) by replacing “The safety and welfare of an animal is jeopardized” by “The safety or welfare of an animal is jeopardized”;

(2) by replacing “the biological requirements of its species” in paragraph 1 by “its biological requirements”;

(3) by replacing “suitable, salubrious living conditions” in paragraph 2 by “premises that are suitable, salubrious, clean and adapted to the animal’s biological requirements and where the installations are not likely to affect the animal’s safety or welfare”;

(4) by replacing paragraph 3 by the following paragraph:

“(3) the animal does not receive the health care required by its condition while it is wounded, sick or suffering;”;

(5) by striking out paragraph 5.

6. Section 55.9.3 of the Act is repealed.

7. The Act is amended by inserting the following sections after section 55.9.4:

“55.9.4.1. No person may operate premises where cats or dogs are taken in with a view to transferring them to a new place of custody, euthanizing them or having them euthanized by a third party, without holding a permit issued for that purpose by the Minister.

Among the premises referred to in the first paragraph are pounds, animal houses and premises kept by persons or organizations dedicated to the protection of animals.

“55.9.4.2. No person may be the owner or custodian of 15 or more animals, whether cats or dogs, without holding a permit issued for that purpose by the Minister.

For the purposes of the first paragraph, kittens or pups less than six months old born to a female kept on the same premises are excluded from the calculation of the number of cats or dogs.

Holders of the permit provided for in section 55.9.4.1 are not subject to the first paragraph of this section.

“55.9.4.3. Any permit referred to in this division must be displayed in the place of custody of the cats or dogs where it may be easily examined by the public.”

8. Section 55.9.5 of the Act is amended

(1) by striking out “of the Court of Québec or a municipal court” in the third paragraph;

(2) by replacing “the safety and welfare” in the third paragraph by “the safety or welfare”.

9. Section 55.9.6 of the Act is amended

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

“55.9.6. Where in the Minister’s opinion there is an immediate danger to the safety or welfare of an animal, the Minister may order, for a period not exceeding 60 days, the owner or custodian of the animal:

(1) to cease the owner’s or the custodian’s custody or certain related activities;

(2) to exercise custody or carry on certain related activities according to the conditions the Minister determines.”;

(2) by replacing “served on” and “the day on which it is served” in the second paragraph by “notified to” and “its date of notification”, respectively;

(3) by replacing “within two years” in the third paragraph by “within three years”;

(4) by replacing “the owner or custodian from keeping animals for the purpose of sale or breeding or limiting the number of animals he may keep for that purpose, for a period not exceeding two years” in the third paragraph by “the owner or custodian from owning or having the custody of animals or limiting the number of animals they may own or have custody of, for a period the Court deems appropriate”.

10. Section 55.9.7 of the Act is amended

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

“55.9.7. An inspector who has reasonable grounds to believe that an animal is suffering significantly may, in the performance of his duties, whether or not seizure has taken place, confiscate the animal so that it may be destroyed and its carcass disposed of, if the inspector has obtained the authorization of the animal’s owner or custodian. Failing such authorization, the inspector may confiscate the animal so that it may be destroyed and its carcass disposed of; the inspector must first obtain the opinion of a veterinary surgeon, unless no veterinary surgeon is readily available and it is urgent that the animal’s suffering be stopped.”;

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

“The disposal of a carcass referred to in the first or second paragraph may be preceded by an autopsy.”

11. Section 55.9.8 of the Act is amended by adding the following paragraphs at the end:

“The seized animal may be kept at the place of seizure if the owner or occupant of the premises agrees to it in writing, according to the terms agreed to by the parties. If the owner or occupant of the premises does not agree to such custody or fails to respect the terms attached to it, the seizer may apply to a judge for authorization to keep the seized animal on site, according to the terms and conditions that the judge deems appropriate.

In the case of an emergency, the seizer may, before obtaining authorization from a judge, establish interim custody measures to ensure the safety and welfare of the animal.”

12. Section 55.9.11 of the Act is amended

(1) by striking out “of the Court of Québec or a municipal court” in the first paragraph;

(2) by inserting “donated,” after “He may order that the animal be returned to the person from whom it was seized, that it be kept under seizure until a final judgment, or that it be” in the third paragraph;

(3) by replacing both occurrences of “expenses incurred for the animal’s keep” in the third paragraph by “expenses incurred as a result of the seizure, including expenses for treatment, medication, transportation and veterinary services”.

13. Section 55.9.12 of the Act is amended

(1) by striking out “of the Court of Québec or a municipal court” in the first paragraph;

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

“The judge shall grant the application if of the opinion that the safety and welfare of the animal will not be jeopardized, and on payment of the expenses resulting from the seizure, including expenses for treatment, medication, transportation and veterinary services. However, if no proceedings are instituted, the expenses incurred as a result of the seizure are reimbursed to the owner.”

14. Section 55.9.13 of the Act is amended by replacing the first paragraph by the following paragraph:

“55.9.13. In the event of conviction for an offence under section 55.9.2 or a regulation made under section 55.9.14.1 or 55.9.14.2, a judge may, on an application by the prosecuting party, issue an order prohibiting the person found guilty from owning animals or having the custody of animals, or limiting the number of animals the person may own or have custody of, for a period that the judge deems appropriate.”

15. Section 55.9.14 of the Act is amended by replacing “Expenses incurred under this division for an animal’s keep” by “Expenses incurred for an animal’s keep under this division as a result of a seizure, including expenses for treatment, medication, transportation and veterinary services, as well as expenses incurred for”.

16. Section 55.9.14.1 of the Act is replaced by the following section:

“55.9.14.1. The Government may, by regulation, set standards to ensure the safety or welfare of animals.”

17. The Act is amended by inserting the following sections after section 55.9.14.1:

“55.9.14.2. The Government may, by regulation,

(1) determine the conditions in which the owner or custodian of a cat or dog may carry on an activity involving the animal, restrict the activity or forbid certain classes of persons it determines to carry out the activity;

(2) determine the classes of permits referred to in section 55.9.4.1 or 55.9.4.2 and the conditions and restrictions attached to each;

(3) establish the conditions for the issue and renewal of the permits referred to in sections 55.9.4.1 and 55.9.4.2, the fees payable and the costs for opening a permit application file;

(4) determine the skills or qualifications required of the holder of a permit referred to in section 55.9.4.1 or 55.9.4.2 and those required of an employee assigned to the activities for which a permit is required;

(5) establish the standards applicable to the organization, to the maintenance and operation of any premises where an activity involving a cat or dog is carried on, or for which a permit referred to in section 55.9.4.1 or 55.9.4.2 is required;

(6) determine the maximum number of cats or dogs that can be kept on the premises, in particular, according to their species or race, the type of activity carried on by the owner or custodian of a cat or dog or the type of premises in which they are kept, including pounds, animal houses and premises kept by persons or organizations dedicated to the protection of animals;

(7) determine the maximum number of cats or dogs that can be kept by a single natural person;

(8) determine the protocols and registers that the owner or custodian of a cat or dog must observe or keep, what each must contain, where they must be kept, the reports the owner or custodian must file with the Minister, the information that must be reported and the frequency of the reporting;

(9) determine preventive measures for cats or dogs, in particular, vaccination, sterilization, isolation or quarantine, and foresee methods, procedures and conditions applicable to those measures;

(10) determine the standards for euthanizing cats and dogs and regulate or prohibit certain methods, procedures and conditions;

(11) foresee any other measure intended to ensure the safety or welfare of cats or dogs, in addition to those provided for by a regulation made under section 55.9.14.1; the measures may vary according to species or race, the type of activity carried on by the owner or custodian or the type of premises on which the animals are kept.

“55.9.14.3. The Government may, by regulation, exempt from the application of all or part of this division or the regulations, according to the conditions it sets, any person, animal race or species, type of activity, establishment or geographical region that it determines.”

18. The Act is amended by inserting the following sections after section 55.9.16:

“55.9.16.1. For the purpose of better reconciling the safety and welfare requirements of dogs with the activities carried on by Native people in certain regions and the cultural, climatic and geographical realities of those regions, the Government is authorized to enter into an agreement with a first nation represented by all the band councils of the communities comprising that nation, with a Native community represented by its band council or by the council of a northern village, with a group of communities so represented or, in the absence of such councils, with any other Native group on any subject covered by this division or the regulations.

The provisions of such an agreement take precedence over the provisions of this division and the regulations. However, any person covered by an agreement is only exempt from the application of the provisions of this division or the regulations that are inconsistent with the agreement to the extent that the person respects the agreement.

An agreement entered into under this section is tabled in the National Assembly within 15 days of its signature or, if the Assembly is not sitting, within 15 days of resumption. In addition, it is published in the *Gazette officielle du Québec*.

“55.9.16.2. For the purposes of this division, “judge” means

- (1) a judge of the Court of Québec;
- (2) a judge of a municipal court;
- (3) a presiding justice of the peace.”

19. Section 55.10 of the Act is amended by inserting “record or” at the beginning of paragraph 4.

20. Section 55.13 of the Act is amended by adding the following paragraph at the end:

“A person to whom a seized animal has been entrusted under section 55.9.8 cannot be prosecuted by the person from whom it was seized for acts done in good faith within the framework of the mandate of the person caring for the seized animal.”

21. The Act is amended by inserting the following section after section 55.25:

“55.25.1. For the purposes of this division, “judge” means

- (1) a judge of the Court of Québec;
- (2) a judge of a municipal court;
- (3) a presiding justice of the peace.”

22. Section 55.31 of the Act is amended by adding the following paragraph after paragraph 3:

“(4) if he repeatedly fails to comply with this Act or the regulations.”

23. Section 55.43.1 of the Act is replaced by the following sections:

“55.43.1. The owner or custodian of an animal who compromises the animal’s safety or welfare in a manner described in paragraph 1, 2 or 3 of

section 55.9.2 is liable to a fine of \$600 to \$12,000 and, in the case of a subsequent conviction, to a fine of \$1,800 to \$36,000.

The owner or custodian of an animal who compromises the animal's safety or welfare in a manner described in paragraph 4 of section 55.9.2 is liable to a fine of \$2,000 to \$25,000 and, in the case of a subsequent conviction, to a fine of \$6,000 to \$75,000.

“55.43.1.1. Every person who contravenes section 55.9.4.1, 55.9.4.2 or 55.9.4.3 is liable to a fine of \$600 to \$12,000 and, in the case of a subsequent conviction, to a fine of \$1,800 to \$36,000.

“55.43.1.2. The owner or custodian of an animal who contravenes an order made under section 55.9.6 is liable to a fine of \$2,000 to \$25,000 and, in the case of a subsequent conviction, to a fine of \$6,000 to \$75,000.

“55.43.1.3. Every person who contravenes a regulation made under section 55.9.14.1, 55.9.14.2 or 55.9.14.3 is liable to a fine of \$600 to \$12,000 and, in the case of a subsequent conviction, to a fine of \$1,800 to \$36,000.

“55.43.1.4. For the purposes of sections 55.43.1 to 55.43.1.3, the court takes the following factors in particular into account in determining the amount of the fine:

- (1) the condition of the animal;
- (2) the state of the premises or the vehicle in which the animal was kept or transported;
- (3) the benefits or income the contravener received as a result of carrying on activities involving the animal; and
- (4) the number of animals involved.”

24. Section 55.45.1 of the Act is amended by replacing “under section 55.43.1” in the first paragraph by “under sections 55.43.1 to 55.43.1.3”.

25. The Act is amended by adding section 56.0.1:

“56.0.1. No later than 15 June 2015 and every five years after that, the Minister must report to the Government on the enforcement of Divisions IV.1.1 and IV.2, Division IV.3 as regards the permits referred to in sections 55.9.4.1 and 55.9.4.2 and sections 55.43.1 to 55.43.1.4 of Division IV.4.

The report must be tabled by the Minister in the National Assembly within 30 days or, if the Assembly is not sitting, within 30 days of resumption. The competent committee of the National Assembly examines the report.

The report deals in particular with the advisability of amending the legislative provisions of the divisions referred to in the first paragraph.”

TRANSITIONAL AND FINAL PROVISIONS

26. A person who, on the date of coming into force of section 7, is required to hold a permit under section 55.9.4.1 or 55.9.4.2 of the Animal Health Protection Act (R.S.Q., chapter P-42), enacted by section 7, must apply for the permit with the Minister of Agriculture, Fisheries and Food within four months after the coming into force of that section.

As of the coming into force of section 7, the person is deemed to hold such a permit until the first of the following dates:

- (1) the date the Minister issues the permit requested;
- (2) the date the Minister refuses to issue the permit requested; and
- (3) the date the four-month period expires, provided no permit application is received by the Minister during that time.

27. This Act comes into force on 15 June 2012, except section 7, which comes into force on the date of coming into force of the first regulation made under paragraph 3 of section 55.9.14.2 of the Animal Health Protection Act, enacted by section 17.

2012, chapter 19

AN ACT TO PREVENT AND STOP BULLYING AND VIOLENCE IN SCHOOLS

Bill 56

Introduced by Madam Line Beauchamp, Minister of Education, Recreation and Sports

Introduced 15 February 2012

Passed in principle 5 April 2012

Passed 12 June 2012

Assented to 15 June 2012

Coming into force: 15 June 2012

Legislation amended:

Act respecting private education (R.S.Q., chapter E-9.1)

Education Act (R.S.Q., chapter I-13.3)

Explanatory notes

This Act makes amendments to the Education Act and the Act respecting private education in order to prevent and stop bullying and violence in schools.

The duties and responsibilities of the players concerned are set out, and school boards are put in charge of seeing to it that each of their schools provides a healthy and secure learning environment which allows every student to develop his or her full potential, free from any form of bullying or violence.

Every public and private educational institution will be required to adopt and implement an anti-bullying and anti-violence plan. The plan must include prevention measures to put an end to all forms of bullying and violence and measures to encourage parents to collaborate in preventing and stopping bullying and violence and in creating a healthy and secure learning environment, specify the actions to be taken and the supervisory or support measures to be offered when an act of bullying or violence is observed, determine the disciplinary sanctions applicable to bullying and violence and specify the follow-up to be given to any report or complaint concerning an act of bullying or violence.

Lastly, the Minister is granted the power, in the broad areas of learning established by the Minister, to prescribe activities or content to be integrated into the educational services provided to students.



Chapter 19

AN ACT TO PREVENT AND STOP BULLYING AND VIOLENCE IN SCHOOLS

[Assented to 15 June 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

EDUCATION ACT

1. Section 8 of the Education Act (R.S.Q., chapter I-13.3) is repealed.

2. Section 13 of the Act is amended

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

“(1.1) the word “**bullying**” means any repeated direct or indirect behaviour, comment, act or gesture, whether deliberate or not, including in cyberspace, which occurs in a context where there is a power imbalance between the persons concerned and which causes distress and injures, hurts, oppresses, intimidates or ostracizes;”;

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

“(3) the word “**violence**” means any intentional demonstration of verbal, written, physical, psychological or sexual force which causes distress and injures, hurts or oppresses a person by attacking their psychological or physical integrity or well-being, or their rights or property.”

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

“DIVISION III

“STUDENTS’ OBLIGATIONS

“**18.1.** Students shall conduct themselves in a civil and respectful manner toward their peers and school board personnel.

They shall contribute to creating a healthy and secure learning environment. To that end, they shall take part in civics and anti-bullying and anti-violence activities held by their school.

“**18.2.** Students shall take good care of the property placed at their disposal and return it when school activities have ended.

If a student fails to take care of or return the property, the school board may claim the value of the property from the student's parents if the student is a minor, or from the student if the student is of full age."

4. The Act is amended by inserting the following sections after section 75:

"75.1. The governing board is responsible for approving the anti-bullying and anti-violence plan, and any updated version of the plan, proposed by the principal.

The main purpose of the plan must be to prevent and stop all forms of bullying and violence targeting a student, a teacher or any other school staff member.

In addition to any elements the Minister may prescribe by regulation, the plan must include

(1) an analysis of the situation prevailing at the school with respect to bullying and violence;

(2) prevention measures to put an end to all forms of bullying and violence, in particular those motivated by racism or homophobia or targeting sexual orientation, sexual identity, a handicap or a physical characteristic;

(3) measures to encourage parents to collaborate in preventing and stopping bullying and violence and in creating a healthy and secure learning environment;

(4) procedures for reporting, or registering a complaint concerning, an act of bullying or violence and, more particularly, procedures for reporting the use of social media or communication technologies for cyberbullying purposes;

(5) the actions to be taken when a student, teacher or other school staff member or any other person observes an act of bullying or violence;

(6) measures to protect the confidentiality of any report or complaint concerning an act of bullying or violence;

(7) supervisory or support measures for any student who is a victim of bullying or violence, for witnesses and for the perpetrator;

(8) specific disciplinary sanctions for acts of bullying or violence, according to their severity or repetitive nature; and

(9) the required follow-up on any report or complaint concerning an act of bullying or violence.

A document explaining the anti-bullying and anti-violence plan must be distributed to the parents. The governing board shall see to it that the wording of the document is clear and accessible.

The anti-bullying and anti-violence plan must be reviewed each year, and updated if necessary.

“75.2. The anti-bullying and anti-violence plan must specify the form and nature of the undertakings to be given by the principal to a student who is a victim of bullying or violence and to his or her parents.

It must also prescribe what action must be taken by the principal to deal with the perpetrator and his or her parents, and specify the form and nature of the undertakings they must give in order to prevent any further act of bullying or violence.

“75.3. Every school staff member shall collaborate in implementing the anti-bullying and anti-violence plan and shall see to it that no student in the school is a victim of bullying or violence.”

5. Section 76 of the Act is amended by replacing the second paragraph by the following paragraphs:

“In addition to the elements the Minister may prescribe by regulation, the rules of conduct must specify

- (1) the attitudes and conduct that are required of students at all times;
- (2) the behaviours and verbal or other exchanges that are prohibited at all times, including during school transportation, regardless of the means used, including social media; and
- (3) the applicable disciplinary sanctions, according to the severity or repetitive nature of the prohibited act.

The rules of conduct and the safety measures must be presented to the students during a civics session held each year by the principal in collaboration with the school staff, and must be sent to the parents at the beginning of each school year.”

6. Section 77 of the Act is amended by replacing the first paragraph by the following paragraph:

“77. The plans, rules and measures provided for in sections 75 to 76 shall be developed in collaboration with the school staff.”

7. The Act is amended by inserting the following section after section 83:

“83.1. Each year, the governing board shall evaluate the results achieved by the school with respect to preventing and dealing with bullying and violence.

A document reporting on the evaluation must be distributed to the parents, the school staff and the Student Ombudsman.”

8. Section 85 of the Act is amended by adding the following paragraph at the end:

“The governing board is also responsible for approving the conditions and procedures proposed by the principal for integrating, into the educational services provided to the students, the activities or content prescribed by the Minister in the broad areas of learning.”

9. Section 96.6 of the Act is amended by inserting the following paragraph after the first paragraph:

“A further purpose of the student committee is to encourage the students to conduct themselves in a civil and respectful manner toward each other and the school staff.”

10. The Act is amended by inserting the following section after section 96.7:

“96.7.1. The principal shall, on the recommendation of the team established under section 96.12, support any group of students wishing to conduct activities conducive to preventing and stopping bullying and violence.”

11. Section 96.12 of the Act is amended by adding the following paragraphs at the end:

“The principal shall see to the implementation of the anti-bullying and anti-violence plan, and shall receive and promptly deal with all reports or complaints concerning bullying or violence.

On receiving a complaint concerning bullying or violence, and after considering the best interest of the students directly involved, the principal shall promptly communicate with their parents to inform them of the measures in the anti-bullying and anti-violence plan. The principal shall also inform them of their right to request assistance from the person specifically designated by the school board for that purpose.

For each complaint received, the principal shall send the director general of the school board a summary report on the nature of the incident and the follow-up measures taken.

The principal shall set up an anti-bullying and anti-violence team and designate a school staff member to coordinate its work as part of his or her regular duties.”

12. Section 96.13 of the Act is amended by inserting the following subparagraph after subparagraph 1.1 of the first paragraph:

“(1.2) coordinate the development, the review and, if necessary, the updating of the anti-bullying and anti-violence plan;”.

13. Section 96.21 of the Act is amended by inserting the following paragraph after the first paragraph:

“The principal shall see to it that all school staff members are informed of the school’s rules of conduct, safety measures and anti-bullying and anti-violence measures, and of the procedure to be followed when an act of bullying or violence is observed.”

14. The Act is amended by inserting the following section after section 96.26:

“96.27. The principal may suspend a student if, in the principal’s opinion, such a disciplinary sanction is necessary to put an end to acts of bullying or violence or to compel the student to comply with the school’s rules of conduct.

When determining the duration of the suspension, the principal shall take into account the student’s best interest, the severity of the incidents, and any previously taken measures.

The principal shall inform the student’s parents of the reasons for the suspension and of the assistance, remedial and reintegration measures imposed on the student.

The principal shall also inform the student’s parents that, in the event of any further act of bullying or violence, on a request by the principal to the council of commissioners under section 242, the student could be enrolled in another school or expelled from the schools of the school board.

The principal shall inform the director general of the school board of the decision to suspend the student.”

15. The Act is amended by inserting the following section after section 210:

“210.1. The school board shall see to it that each of its schools provides a healthy and secure learning environment that allows every student to develop his or her full potential, free from any form of bullying or violence. To that end, it shall support the principals of its schools in their efforts to prevent and stop bullying and violence.”

16. The Act is amended by inserting the following sections after section 214:

“214.1. A school board and each competent authority in respect of a police force in its territory shall enter into an agreement to determine how the officers of that police force will intervene in an emergency and when an act of bullying or violence is reported to them, and to establish a mode of collaboration for prevention and investigation purposes.

The Government may, by regulation, determine the essential elements and the special stipulations that the agreement must include.

In the absence of an agreement between the school board and the competent authority in respect of a police force in the territory of the school board, the Minister and the Minister of Public Security shall jointly determine how the members of the police force will intervene in an emergency and when an act of bullying or violence is reported, and establish a mode of collaboration for prevention and investigation purposes, to stand in lieu of such an agreement.

The director general of the school board shall send a copy of the agreement to the school principals and the Student Ombudsman.

“214.2. A school board shall enter into an agreement with an institution or another body in the health and social services network for the provision of services to students after an act of bullying or violence is reported. It may also enter into an agreement with a community organization operating in its territory. Any agreement under this section must stipulate, among other things, the actions to be taken jointly in such cases.

The director general of the school board shall send a copy of the agreement to the school principals and the Student Ombudsman.”

17. Section 220 of the Act is amended

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

“In the report, the school board shall state separately for each school the nature of the complaints reported to the director general of the school board by the principal under section 96.12, the measures taken and the proportion of those measures for which a complaint was filed with the Student Ombudsman.”;

(2) by adding “no later than 31 December each year” at the end of the last paragraph.

18. Section 220.2 of the Act is amended by inserting the following sentences after the first sentence of the fourth paragraph: “The report must separately list complaint referrals concerning acts of bullying or violence. It may include any recommendation the Student Ombudsman considers appropriate with respect to measures required to prevent and stop bullying and violence.”

19. Section 242 of the Act is amended by adding the following paragraphs at the end:

“The school board shall promptly decide on the principal’s request, at the latest within 10 days.

A copy of the decision is sent to the Student Ombudsman if it proves necessary to expel the student in order to put an end to acts of bullying or violence.”

20. Section 297 of the Act is amended by adding the following at the end of the third paragraph: “The contract must require the carrier to adopt measures to prevent and stop any form of bullying or violence during the transportation of students, and to inform the principal of the school concerned of any act of bullying or violence that occurs during transportation. The contract must also require the carrier to make sure, in collaboration with the school board, that the driver completes proper anti-bullying and anti-violence training as soon as possible.”

21. Section 461 of the Act is amended by inserting the following paragraph after the second paragraph:

“The Minister may, in the broad areas of learning established by the Minister, prescribe activities or content to be integrated into the educational services provided to students, and determine exemption conditions.”

ACT RESPECTING PRIVATE EDUCATION

22. Section 9 of the Act respecting private education (R.S.Q., chapter E-9.1) is replaced by the following section:

“**9.** In this Act,

“bullying” means any repeated direct or indirect behaviour, comment, act or gesture, whether deliberate or not, including in cyberspace, which occurs in a context where there is a power imbalance between the persons concerned and which causes distress and injures, hurts, oppresses, intimidates or ostracizes;

“school year” means the period commencing on 1 July of one year and ending on 30 June of the following year; and

“violence” means any intentional demonstration of verbal, written, physical, psychological or sexual force which causes distress and injures, hurts or oppresses a person by attacking their psychological or physical integrity or well-being, or their rights or property.”

23. Section 32 of the Act is amended by adding the following sentence at the end of the first paragraph: “The same applies with respect to the activities or content the Minister may prescribe in the broad areas of learning.”

24. The Act is amended by inserting the following sections after section 63:

“**63.1.** An institution providing educational services belonging to the categories listed in paragraphs 1 to 3 of section 1 must provide a healthy and secure learning environment that allows every student to develop his or her full potential, free from any form of bullying or violence. To that end, the institution must adopt an anti-bullying and anti-violence plan.

The main purpose of the plan must be to prevent and stop all forms of bullying and violence targeting a student, a teacher or any other personnel member.

In addition to any elements the Minister may prescribe by regulation, the plan must include

- (1) an analysis of the situation prevailing at the institution with respect to bullying and violence;
- (2) prevention measures to put an end to all forms of bullying and violence, in particular those motivated by racism or homophobia or targeting sexual orientation, sexual identity, a handicap or a physical characteristic;
- (3) measures to encourage parents to collaborate in preventing and stopping bullying and violence and in creating a healthy and secure learning environment;
- (4) procedures for reporting, or registering a complaint concerning, an act of bullying or violence and, more particularly, procedures for reporting the use of social media or communication technologies for cyberbullying purposes;
- (5) the actions to be taken when a student, teacher or other personnel member or any other person observes an act of bullying or violence;
- (6) measures to protect the confidentiality of any report or complaint concerning an act of bullying or violence;
- (7) supervisory or support measures for any student who is a victim of bullying or violence, for witnesses and for the perpetrator;
- (8) specific disciplinary sanctions for acts of bullying or violence, according to their severity or repetitive nature; and
- (9) the required follow-up on any report or complaint concerning an act of bullying or violence.

A document explaining the anti-bullying and anti-violence plan must be distributed to the parents. The institution shall see to it that the wording of the document is clear and accessible.

The anti-bullying and anti-violence plan must be reviewed each year, and updated if necessary.

“63.2. The anti-bullying and anti-violence plan must specify the form and nature of the undertakings to be given by the institution to a student who is a victim of bullying or violence and to his or her parents.

It must also prescribe what action must be taken by the institution to deal with the perpetrator and his or her parents, and specify the form and nature of

the undertakings they must give in order to prevent any further act of bullying or violence.

“63.3. The anti-bullying and anti-violence plan must be accompanied by a document that sets out the rules of conduct and the safety measures applicable in the institution, including the obligation for students to conduct themselves in a civil and respectful manner toward their peers and the institution’s personnel, to contribute to creating a healthy and secure learning environment, and to take part in civics and anti-bullying and anti-violence activities held by the institution.

In addition to the elements the Minister may prescribe by regulation, the rules of conduct must specify

- (1) the attitudes and conduct that are required of students at all times;
- (2) the behaviours and verbal or other exchanges that are prohibited at all times, including during school transportation, regardless of the means used, including social media; and
- (3) the applicable disciplinary sanctions, according to the severity or repetitive nature of the prohibited act.

The rules of conduct and the safety measures must be presented to the students during a civics session held each year by the institution in collaboration with its personnel, and must be sent to the parents at the beginning of each school year.

“63.4. The plan, rules and measures provided for in sections 63.1 and 63.3 are prepared with the participation of the members of the institution’s personnel.

“63.5. The institution shall set up an anti-bullying and anti-violence team and designate, from among the members of its personnel, a person to coordinate its work as part of his or her regular duties.

The institution shall see to it that all the members of its personnel are informed of the institution’s rules of conduct and safety measures and anti-bullying and anti-violence measures and of the procedure to be followed when an act of bullying or violence is observed.

Every personnel member shall collaborate in implementing the anti-bullying and anti-violence plan and shall see to it that no student in the institution is a victim of bullying or violence.

On the occurrence of an act of bullying or violence, and after considering the best interest of the students directly involved, the person designated by the institution specifically for that purpose from among the members of its

management personnel shall promptly communicate with their parents to inform them of the measures in the anti-bullying and anti-violence plan.

“63.6. The institution may suspend a student if, in its opinion, such a disciplinary sanction is necessary to put an end to acts of bullying or violence or to compel the student to comply with the institution’s rules of conduct.

When determining the duration of the suspension, the institution shall take into account the student’s best interest, the severity of the incidents, and any previously taken measures.

The institution shall inform the student’s parents of the reasons for the suspension and of the assistance, remedial and reintegration measures imposed on the student.

“63.7. The institution shall, on the recommendation of the team established under section 63.5, support any group of students wishing to conduct activities conducive to preventing and stopping bullying and violence.

“63.8. Not later than 31 December, the institution shall send the Minister a yearly report which states the nature of the complaints reported to the institution and the measures taken.

“63.9. The institution and each competent authority in respect of a police force in its territory shall enter into an agreement to determine how the officers of that police force will intervene in an emergency and when an act of bullying or violence is reported to them, and to establish a mode of collaboration for prevention and investigation purposes.

The Government may, by regulation, determine the essential elements and the special stipulations that the agreement must include.

In the absence of an agreement between the institution and the competent authority in respect of a police force in the territory of the institution, the Minister and the Minister of Public Security shall jointly determine how the members of the police force will intervene in an emergency and when an act of bullying or violence is reported, and establish a mode of collaboration for prevention and investigation purposes, to stand in lieu of such an agreement.

“63.10. The institution shall enter into an agreement with an institution or another body in the health and social services network for the provision of services to students after an act of bullying or violence is reported. It may also enter into an agreement with a community organization operating in its territory. Any agreement under this section must stipulate, among other things, the actions to be taken jointly in such cases.”

TRANSITIONAL AND FINAL PROVISIONS

25. The agreements described in sections 16 and 24 must be entered into before the date that occurs 12 months after the date of coming into force of the government regulations made under the provisions introduced by those sections.

26. Any agreement entered into before 15 June 2012 for purposes similar to those set out in sections 16 and 24 ceases to apply on the earlier of

(1) the date of its expiration; and

(2) the date that is 12 months after the coming into force of the government regulations made under the provisions introduced by those sections.

27. The first anti-bullying and anti-violence plan and the first rules of conduct and safety measures prepared in accordance with this Act must, in the case of a school, be approved by its governing board and, in the case of a private educational institution, be adopted by the institution at the latest on 31 December 2012.

28. This Act comes into force on 15 June 2012.

2012, chapter 20 AN ACT TO PROMOTE ACCESS TO JUSTICE IN FAMILY MATTERS

Bill 64

Introduced by Mr. Jean-Marc Fournier, Minister of Justice

Introduced 4 April 2012

Passed in principle 31 May 2012

Passed 13 June 2012

Assented to 15 June 2012

Coming into force: on the date or dates set by the Government, except sections 43, 44, 52 and 55, which come into force on 15 June 2012

– 2012-12-01: ss. 46-50, 54
O.C. 1033-2012
G.O., 2012, Part 2, p. 3179

Legislation amended:

Civil Code of Québec

Individual and Family Assistance Act (R.S.Q., chapter A-13.1.1)

Act respecting legal aid and the provision of certain other legal services (R.S.Q., chapter A-14)

Code of Civil Procedure (R.S.Q., chapter C-25)

Act respecting the Ministère de la Justice (R.S.Q., chapter M-19)

Act to facilitate the payment of support (R.S.Q., chapter P-2.2)

Public Protector Act (R.S.Q., chapter P-32)

Explanatory notes

This Act establishes an administrative service in charge of recalculating child support within the Commission des services juridiques.

The Act respecting legal aid and the provision of certain other legal services is amended to provide persons, including persons who are not financially eligible for legal aid, with the professional services of a lawyer for the purpose of obtaining a judgment on an agreement, submitted in a joint application, for the review of a judgment, which settles all child custody matters or all matters relating to either child support alone or child and spousal support.

The Civil Code of Québec is amended to require parents to exchange information to update the level of child support and to allow a parent to claim child support for needs that existed more than one year before the date of application.

The Code of Civil Procedure is amended to require that the child support determination form that is used by the court to determine child support payments be attached to the judgment granting the support, and to provide that a certificate of participation is to be given by the Family Mediation Service to each of the parties present upon the completion of a group information session.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Act to facilitate the payment of support is amended to authorize the Minister of Revenue to return a security provided by a debtor who is exempt, under the Act, from the collection of child support payments by Revenu Québec, provided the debtor has been exempted for at least two years, the creditor consents and no arrears or costs are owing.

Lastly, this Act contains consequential and transitional measures.



Chapter 20

AN ACT TO PROMOTE ACCESS TO JUSTICE IN FAMILY MATTERS

[Assented to 15 June 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT AND PURPOSE OF SERVICE

1. A child support recalculation service, to be known as the “Service administratif de rajustement des pensions alimentaires pour enfants” or “SARPA”, is established within the Commission des services juridiques, itself established under the Act respecting legal aid and the provision of certain other legal services (R.S.Q., chapter A-14).

SARPA is mandated to recalculate child support to the extent provided by this Act.

CHAPTER II

APPLICATION FOR RECALCULATION

2. An application for recalculation may, in the cases described in a government regulation, be made to SARPA by one or both of the child’s parents. The regulation also determines the application procedure and the information and documents needed for the recalculation that must be provided in support of the application.

The application may be withdrawn, in accordance with the procedure determined by government regulation, on the request of the parents or on the request of the parent who submitted it, so long as SARPA has not recalculated the child support.

3. SARPA must diligently examine all applications.

4. If an application for recalculation is made by only one parent, SARPA may, as part of its examination, require the other parent to provide the information and documents needed for the recalculation that are determined by government regulation.

If the context so requires, SARPA notifies its request for information or documents to the parent by any means that provides proof of sending. The

notification may be made by regular mail; in that case, the date of sending is the date on which the request is mailed.

5. If the parent fails to provide, within 30 days of the date of sending of the request referred to in the second paragraph of section 4, the information or documents that would allow SARPA to determine the parent's annual income, SARPA again notifies its request to the parent by registered or certified mail or by any other means that provides proof of the date of receipt of the request. If SARPA has such proof and the parent does not provide the information or documents within 10 days of the date of receipt of the request, the parent's annual income is determined, for the purposes of this Act, in accordance with the rules prescribed by government regulation.

If SARPA's request is notified, as provided for in the Code of Civil Procedure (R.S.Q., chapter C-25), by a bailiff who served it by leaving a copy intended for the parent on the premises, the parent is deemed to have received the request on the date indicated on the bailiff's certificate of service.

6. SARPA ceases to examine an application for recalculation if it is notified of a judicial demand between the parties that could have an impact on the child support that is the subject of the application. It does not resume its examination unless it is notified of a discontinuance of the judicial demand within one year following the date on which it was notified of the demand.

Likewise, SARPA ceases to examine an application for recalculation if the parent who made the application or, where both parents made the application, one of them informs SARPA that he or she has entered into family mediation that could have an impact on the child support that is the subject of the application. It does not resume its examination unless one of the parents so requests within three months following the date on which it was informed of the mediation.

7. The parents must promptly inform SARPA of any change in their situation or that of their child that could have an impact on the child support recalculation.

8. SARPA may, without the parent's consent, verify with the persons, departments and organizations determined by government regulation the accuracy of the information or documents that parent provided for the purposes of child support recalculation.

9. SARPA cannot recalculate child support if, after having examined the information and documents provided, it finds that the recalculation applied for requires a judicial assessment, unless there is an agreement between the parents in the cases and in accordance with the terms determined by government regulation.

If it cannot recalculate child support, SARPA notifies the parent who applied for the recalculation, or both parents where the application was submitted by the two of them. Where the application for recalculation was submitted by only

one of the parents, SARPA also sends a copy of the notice to the other parent if it previously notified a request for information or documents to that parent under section 4.

Upon being notified that SARPA cannot recalculate the child support, the parent who applied for the recalculation or, where the application was submitted by both parents, one of them may apply in writing for a re-examination of the application. The application is re-examined by the chair of the Commission des services juridiques or by the person appointed by the chair for that purpose.

CHAPTER III

RECALCULATION

10. SARPA recalculates child support in accordance with the rules for the determination of child support prescribed under the Code of Civil Procedure and in accordance with the terms prescribed by government regulation.

The child support is recalculated as of the date of the application for recalculation, taking into account the changes in the income of either parent that was used to determine the support being recalculated. However, if the income increased before the date of the application, SARPA recalculates the child support as of a date not earlier than one year prior to the date of the application; regardless of the number of increases, the child support is recalculated for each period in which the income increased, only taking into account the increase relating to that period.

11. SARPA notifies the parents in writing of the child support recalculation and sends a copy to the office of the court in the district where the last support order concerning the child was made.

The form of the recalculation notice and the documents that must be attached are prescribed by government regulation.

12. So long as the recalculation has not come into effect, SARPA may, on its own initiative or upon request, correct the recalculation notice if it contains a clerical error or calculation error.

In such a case, SARPA sends a corrected recalculation notice to the parents and to the office of the court in the district where the last support order concerning the child was made.

13. Before the recalculation takes effect, the recalculation notice can constitute a circumstance that warrants the review of the last support order concerning a child.

14. The child support recalculation takes effect upon expiry of a 30-day period following the date of the recalculation notice or, if a corrected recalculation notice was issued and has an impact on the child support, upon

expiry of a 30-day period following the date of the corrected notice. The recalculated child support is payable as of the effective date of the recalculation and is deemed, for all purposes, to be the amount determined in the last child support order.

However, if, before the expiry of the periods referred to in the first paragraph, SARPA is notified of a judicial demand between the parties that could have an impact on the child support that is the subject of the recalculation notice, the recalculation will not take effect as provided in that paragraph unless SARPA is notified of a discontinuance of the demand.

15. As soon as the recalculation takes effect, SARPA sends a copy of the recalculation notice to the Minister of Revenue.

If one or both of the child's parents are recipients under a last resort program established under the Individual and Family Assistance Act (R.S.Q., chapter A-13.1.1) or received benefits under such a program during a period covered by the recalculation, SARPA also sends a copy of the recalculation notice to the minister responsible for the administration of that program.

CHAPTER IV

ELIGIBLE EXPENSES, EXEMPTIONS AND REIMBURSEMENTS

16. Any parent who makes an application for recalculation of child support must pay the fees set by regulation, in the proportion and according to the terms prescribed.

However, any parent who is financially eligible for legal aid under section 4.1 of the Act respecting legal aid and the provision of certain other legal services is exempted from the payment of those fees, subject to section 17. In addition, any parent who is financially eligible for contributory legal aid under section 4.2 of that Act is only required to pay fees up to the amount of the contribution that would otherwise be payable by the parent under that Act.

The Government may by regulation determine other cases in which a parent may be dispensed from the payment of those fees.

17. To be exempted from the payment of fees, a parent must obtain a certificate of financial eligibility issued by a regional legal aid centre or by the director of a designated legal aid centre. The certificate is issued in accordance with Divisions VI and VI.2 of Chapter II of the Act respecting legal aid and the provision of certain other legal services, with the necessary modifications.

18. If a parent is exempted from the payment of fees, the fees payable may be recovered under sections 73.1 to 73.6 of the Act respecting legal aid and the provision of certain other legal services, with the necessary modifications.

19. The Government may by regulation determine the cases in which and the extent to which the Commission des services juridiques may reimburse a fee paid by a parent.

CHAPTER V

ADMINISTRATION AND MANAGEMENT

20. In the administration and management of SARPA, the Commission des services juridiques ensures that SARPA exercises its responsibilities in cooperation, if applicable, with the regional legal aid centres referred to in section 1 of the Act respecting legal aid and the provision of certain other legal services.

21. The members of the personnel of SARPA and the employees of a regional legal aid centre performing SARPA-related duties may not be prosecuted by reason of acts performed in good faith in the performance of their duties.

22. The Commission des services juridiques may, for the purposes of this Act, provide information concerning a parent to the other parent without the former's consent if child support could be recalculated on the basis of that information.

23. Upon request, the Commission des services juridiques must provide to the Minister any statistics, reports or other information which do not allow a person to be identified that the Minister requires regarding SARPA.

CHAPTER VI

PENAL PROVISIONS

24. Any person who, under this Act or the regulations,

(1) makes a declaration that he or she knows or should have known is false or misleading, or

(2) sends a document that he or she knows or should have known contains false or misleading information,

is guilty of an offence and liable to a fine of not less than \$500 and not more than \$5,000.

25. Any person who, by an act or an omission, helps or, by encouragement, advice, consent, authorization or command, induces another person to commit an offence under this Act is guilty of an offence and liable to the same fine as that prescribed in section 24.

26. In the case of a subsequent offence, the minimum and maximum fines prescribed by this Act are doubled.

CHAPTER VII

MISCELLANEOUS PROVISIONS

27. The Minister of Justice is responsible for the administration of this Act.

28. The Minister may, in accordance with the applicable legislative provisions, enter into an agreement with a government other than the Gouvernement du Québec, a department of such a government, an international organization, or a body of such a government or organization with a view to facilitating the recalculation of child support.

CHAPTER VIII

AMENDING PROVISIONS

ACT RESPECTING LEGAL AID AND THE PROVISION OF CERTAIN OTHER LEGAL SERVICES

29. Section 3.1 of the Act respecting legal aid and the provision of certain other legal services (R.S.Q., chapter A-14) is amended by striking out “financially”.

30. Section 3.2 of the Act is amended by striking out “financially” in paragraph 1.

31. Section 4 of the Act is amended

(1) by striking out “, on application,” and “and to the extent provided for therein”;

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

“It shall also be granted, for the legal services provided for in paragraph 1.1 of section 4.7, to a person who is not so financially eligible.”

32. Section 4.7 of the Act is amended

(1) by adding “, subject to paragraph 1.1” at the end of paragraph 1;

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

“(1.1) to provide parties with the professional services of an advocate for the purpose of obtaining a judgment on an agreement, submitted in a joint application for the review of a judgment, which settles all matters relating to

child custody or all matters relating to either child support alone or child and spousal support;”.

33. The Act is amended by inserting the following section after section 4.11:

“4.11.1. Legal aid granted for the legal services described in paragraph 1.1 of section 4.7 may be withdrawn if the advocate notes that an agreement is no longer possible between the parties.

In such a case, an advocate who is not employed by a centre or by the Commission is entitled to the payment of the professional fees set under section 83.21, and the parties are entitled to the reimbursement of the amount determined by regulation upon notification of the withdrawal of the legal aid.”

34. Section 5 of the Act is amended by replacing the introductory clause of the first paragraph by the following clause:

“5. Subject to the contribution that may be required under the regulations, a person eligible under the first paragraph of section 4 to whom legal aid is granted is dispensed from payment of:”.

35. The Act is amended by inserting the following section after section 5:

“5.1. A person eligible under the second paragraph of section 4 to whom legal aid is granted is required to pay only the professional fees of an advocate for the legal services described in paragraph 1.1 of section 4.7 and the court fees payable under the tariff applicable in civil matters, and only to the extent and according to the terms prescribed by regulation.

The professional fees referred to in the first paragraph are those set under section 83.21.”

36. Section 22 of the Act is amended by striking out “financially” in paragraphs *a* and *f*.

37. Section 32.1 of the Act is amended by striking out “financially” in the first paragraph.

38. Section 62 of the Act is replaced by the following section:

“62. A person must make an application in order to be granted legal aid.

As regards the legal services described in paragraph 1.1 of section 4.7, each of the parties to the agreement must make an application in order to be granted legal aid.

Applications must be submitted in the manner prescribed by regulation.

A person who is financially eligible for contributory legal aid must pay, for the examination of his or her application, a fee set by regulation, unless the person is granted legal aid for the legal services described in paragraph 1.1 of section 4.7.”

39. Section 64 of the Act is amended by replacing the first paragraph by the following paragraphs:

“**64.** An applicant must, in accordance with the regulations, disclose his financial situation and, if applicable, that of his family, unless he is eligible under the second paragraph of section 4 and declares, in the manner prescribed by regulation, that he is not financially eligible.

The applicant must also establish the facts on which the application is based, in accordance with the regulations.”

40. Section 66 of the Act is amended by replacing the first paragraph by the following paragraphs:

“**66.** The director general shall issue a certificate of eligibility to each person to whom legal aid is granted.

However, he shall issue only one certificate to the parties to an agreement who are granted legal aid for the legal services described in paragraph 1.1 of section 4.7.

The form and content of the certificate is determined by regulation.

The certificate must be delivered by the recipient without delay to his advocate or notary, who shall file it in the record of the court or, as the case may be, at the registry office.

The certificate is valid only for the period, dispute, proceeding or legal service determined by the director general.”

41. Section 80 of the Act is amended

(1) by inserting the following subparagraph after subparagraph *a.8* of the first paragraph:

“(a.9) determine what the legal aid costs of the services described in paragraph 1.1 of section 4.7 are, determine when such costs are payable by a person eligible for legal aid under the second paragraph of section 4 who has been granted legal aid, determine in what cases the person is required to pay interest and fix the rate of interest, and determine all other terms relating to the payment of those costs;”;

(2) by inserting “and of declarations made under the first paragraph of section 64,” after “legal aid” in subparagraph *h* of the first paragraph;

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

“(s.1) determine the amount and the terms of the reimbursement to which the parties are entitled in the case of a withdrawal of legal aid under section 4.11.1.”;

(4) by replacing “a.8” in the third paragraph by “a.9”.

CIVIL CODE OF QUÉBEC

42. Article 594 of the Civil Code of Québec is amended by replacing “whether it is indexed or not” in the first paragraph by “whether or not the support is indexed or recalculated”.

43. Article 595 of the Code is replaced by the following article :

“595. Child support may be claimed for needs that existed before the application; however, child support cannot be claimed for needs that existed more than three years before the application, unless the debtor parent behaved in a reprehensible manner toward the other parent or the child.

If the support is not claimed for a child, it may nevertheless be claimed for needs that existed before the application, but not for needs that existed more than one year before the application; the creditor must prove that it was in fact impossible to act sooner, unless a formal demand was made to the debtor within one year before the application, in which case support is awarded from the date of the demand.”

44. The Code is amended by inserting the following article after article 596:

“596.1. In order to update the amount of support payable to their child, parents must, on the request of one of them and no more than once a year, or as required by the court, keep each other mutually informed of the state of their respective incomes and provide, to that end, the documents determined by the rules for the determination of child support payments adopted under the Code of Civil Procedure (chapter C-25).

Failure by one parent to fulfill that obligation confers on the other parent the right to demand, in addition to the specific performance of the obligation and payment of the costs, damages in reparation for the prejudice suffered, including the professional fees and extrajudicial costs incurred.”

INDIVIDUAL AND FAMILY ASSISTANCE ACT

45. Section 93 of the Individual and Family Assistance Act (R.S.Q., chapter A-13.1.1) is replaced by the following section:

“93. Where a creditor of support is the subject of a court decision that retroactively varies support payable for a period in which he or she received a benefit under a last resort financial assistance program or is the subject of a notice that retroactively recalculates support for such a period in accordance with the Act to promote access to justice in family matters (2012, chapter 20), the Minister may, on application by the creditor of support or, as applicable, on a request by the Minister of Revenue under the Act to facilitate the payment of support (chapter P-2.2), recalculate the benefit granted for the months covered by such a variance or recalculation.

If, as a result, a benefit is owed to the creditor of support and the amount exceeds the amount owed to the Minister under section 92, the Minister remits the excess amount to the creditor of support or the Minister of Revenue, as the case may be.

For the purposes of this section, the application or request must be submitted to the Minister within a reasonable time after the judgment is rendered or the recalculation takes effect. The Minister may require new statements for the months covered by such a variance or recalculation, which must be filed within the next 30 days.”

CODE OF CIVIL PROCEDURE

46. Article 331.9 of the Code of Civil Procedure (R.S.Q., chapter C-25) is amended by replacing the last paragraph by the following paragraph:

“The child support determination forms attached to the judgment under article 825.13 are excepted from the above rules.”

47. Article 814.3 of the Code is amended by inserting “or, if applicable, a certificate of participation” after “a copy of the mediator’s report”.

48. Article 814.6 of the Code is amended by replacing the last sentence of the last paragraph by the following sentence: “At the end of the session, the Service gives a certificate of participation to each of the parties present.”

49. Article 814.13 of the Code is amended by inserting “or the certificate of participation in a group information session” after “The mediator’s report”.

50. Article 825.13 of the Code is amended by adding the following paragraph after the second paragraph:

“The child support determination form used by the court to determine child support payments must be attached to the judgment granting the support.”

ACT RESPECTING THE MINISTÈRE DE LA JUSTICE

51. Section 32.0.3 of the Act respecting the Ministère de la Justice (R.S.Q., chapter M-19) is amended by inserting the following paragraph after paragraph 2:

“(2.1) the amount of the fines paid under sections 24 to 26 of the Act to promote access to justice in family matters (2012, chapter 20);”.

ACT TO FACILITATE THE PAYMENT OF SUPPORT

52. Section 34 of the Act to facilitate the payment of support (R.S.Q., chapter P-2.2) is amended by inserting the following paragraph after the second paragraph:

“As well, where an exemption has been granted for at least two years, the Minister shall return the security to the debtor upon request if the creditor consents and no arrears or fees are owing.”

PUBLIC PROTECTOR ACT

53. Section 15 of the Public Protector Act (R.S.Q., chapter P-32) is amended by adding the following paragraph after paragraph 8:

“(9) SARPA, established under the Act to promote access to justice in family matters (2012, chapter 20).”

CHAPTER IX

TRANSITIONAL AND FINAL PROVISIONS

54. The child support determination forms produced by the parties in a proceeding that ended before section 46 came into force are kept in the court records in accordance with article 331.9 of the Code of Civil Procedure (R.S.Q., chapter C-25) as it read before being amended by section 46.

55. Despite the fourth paragraph of section 80, the first regulation made after the coming into force of sections 29 to 41 under subparagraphs *e* and *n* of the first paragraph of section 80 of the Act respecting legal aid and the provision of certain other legal services (R.S.Q., chapter A-14) must be made by the Government.

56. This Act may be cited as the Act to promote access to justice through the establishment of the Service administratif de rajustement des pensions alimentaires pour enfants.

57. The provisions of this Act come into force on the date or dates set by the Government, except sections 43, 44, 52 and 55, which come into force on 15 June 2012.

2012, chapter 21

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

Bill 69

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

Introduced 1 May 2012

Passed in principle 8 May 2012

Passed 13 June 2012

Assented to 15 June 2012

Coming into force: 15 June 2012, except sections 6 to 10, which come into force on the date of coming into force of the regulation of the Minister made under section 474.0.1 of the Cities and Towns Act (R.S.Q., chapter C-19), as amended by section 6

Legislation amended:

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

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

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

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

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

Act respecting contracting by public bodies (R.S.Q., chapter C-65.1)

Act respecting municipal taxation (R.S.Q., chapter F-2.1)

Act respecting administrative justice (R.S.Q., chapter J-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 transportation services by taxi (R.S.Q., chapter S-6.01)

Act to amend various legislative provisions concerning municipal affairs (2002, chapter 37)

Act to amend various legislative provisions respecting municipal affairs (2009, chapter 26)

Order in Council amended:

Order in Council 1478-2001 (2001, G.O. 2, 6960)

Explanatory notes

This Act amends the Charter of Ville de Montréal to grant the city council the power to authorize the carrying out of a primary or secondary school project and to allow the city to apply for the constitution of a non-profit body which will inherit the powers of the Bureau du taxi de la Ville de Montréal. The council of Ville de Montréal is granted the power to amend By-law 05-035 of Ville de Montréal by by-law and without further formality in order to increase the maximum height of a building intended to house a hospital institution, and to make accessory amendments to that amendment or to amendments intended to optimize the siting and integration of the building.

(Cont'd on next page)

Explanatory notes (Cont'd)

The Cities and Towns Act is amended to allow the Minister of Municipal Affairs, Regions and Land Occupancy to adopt a regulation in order to determine which research and support expenses incurred by municipal councillors may be reimbursed.

The Municipal Powers Act is amended to increase to \$100,000 the maximum annual assistance a municipality may grant to operators of private enterprises.

The Act respecting contracting by public bodies is amended in order to change the time limit for recording an enterprise in the register of enterprises ineligible for public contracts and to specify that ineligibility to enter into a public contract applies even when an enterprise becomes ineligible between the time bids are submitted and the time the contract is entered into. A further amendment to that Act, as well as to the Building Act, makes it unnecessary to obtain the authorization of the Régie du bâtiment du Québec or the Conseil du trésor, as applicable, in order to allow a contractor to perform a guarantee arising from a contract in cases where the contractor's licence has become restricted or where the contractor has been recorded in the register of enterprises ineligible for public contracts.

The Act respecting municipal taxation is amended to restore the tax system that was applicable to outfitting establishments before 1 January 2011.

The Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire is amended to add the social economy to the responsibilities of the Minister of Municipal Affairs, Regions and Land Occupancy.

The time limit granted to municipal bodies and school boards to enter into a contract for the implementation, operation or use of a broadband telecommunications network is extended until 1 July 2016. The period of application of a measure exempting certain municipal loan by-laws from approval by way of referendum is extended by three years.

The territory of Ville de Rouyn-Noranda is to be divided into 12 electoral districts for the purposes of the 2013 general election, and the city will be subject to the general law for subsequent elections.

Lastly, various technical amendments are introduced.



Chapter 21

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

[Assented to 15 June 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

BUILDING ACT

1. Section 65.2.1 of the Building Act (R.S.Q., chapter B-1.1) is amended by adding the following paragraph after the second paragraph:

“Despite the first paragraph, the authorization of the Board is not required when the other party takes advantage of a guarantee arising from the contract.”

CHARTER OF VILLE DE MONTRÉAL

2. Section 89 of the Charter of Ville de Montréal (R.S.Q., chapter C-11.4) is amended by replacing “university, college” in subparagraph 1 of the first paragraph by “public educational institution, college- or university-level educational institution”.

3. Schedule C to the Charter is amended by inserting the following sections after section 220:

“220.1. The city may apply for the constitution of a non-profit body dedicated to

(1) the exercise of any power, except a regulatory power, that the city delegates from among those arising from the exercise of its powers provided for in subdivision 9 of Division II of Chapter III of this Charter and in the second paragraph of section 13 of the Act respecting transportation services by taxi (chapter S-6.01);

(2) the development of the taxi industry, particularly by means of subsidy programs, and the concerted action of the various players in that industry;

(3) the supervision and improvement of transportation by taxi and the safety of taxi drivers and users;

(4) the supply of services to the taxi and limousine industry;

(5) skill improvement for taxi and limousine drivers.

The body may carry on commercial activities related to the activities described in subparagraphs 1 to 5 of the first paragraph so as to ensure their financing.

It may also be the object of an appointment in accordance with sections 9 and 69.1 of the Highway Safety Code (chapter C-24.2).

The content of the letters patent issued under section 224 to constitute the body described in the first paragraph is subject to the rules set out in sections 220.2 and 220.3.

“220.2. The board of directors of the body described in section 220.1 is composed of 11 members, designated for a two-year renewable term, as follows:

- (1) three members chosen from among the members of a council of the city;
- (2) three members representing clients of the taxi industry on the island of Montréal, including one representing clients with reduced mobility and one representing corporate clients;
- (3) one member representing the tourism industry on the island of Montréal;
- (4) one member elected by and from among the holders of a valid taxi driver's permit from the taxi areas of the island of Montréal;
- (5) one member elected by and from among the holders of a valid taxi owner's permit specializing in regular or limited services from the taxi areas of the island of Montréal;
- (6) one member elected by and from among the holders of a valid taxi owner's permit specializing in limousine services from the taxi areas of the island of Montréal; and
- (7) one member elected by and from among the holders of a valid taxi transportation service intermediary's permit from the taxi areas of the island of Montréal.

“220.3. The members listed in paragraphs 1 to 3 of section 220.2 are appointed by the city. The city shall also designate the president of the board of directors from among the members listed in paragraph 1 of that section.

The chief executive officer of the body is appointed by the city on the recommendation of the body's board of directors. The other senior officers of the body are appointed by its board of directors.

The letters patent issued under section 224 set out the procedure for electing the members listed in paragraphs 4 to 7 of section 220.2.”

- 4.** Section 229 of Schedule C to the Charter is amended by replacing “sections 218 and 220” by “section 218, 220 or 220.1”.

CITIES AND TOWNS ACT

- 5.** Section 468.36.1 of the Cities and Towns Act (R.S.Q., chapter C-19) is amended by replacing “467.10 or 467.13” in the third paragraph by “48.37 or 48.42 of the Transport Act (chapter T-12)”.

- 6.** Section 474.0.1 of the Act is amended

- (1) by replacing “secretarial” in the first paragraph by “support”;
- (2) by adding the following paragraph after the third paragraph:

“A regulation of the Minister of Municipal Affairs, Regions and Land Occupancy determines which research and support expenses are covered under the first paragraph.”

- 7.** Section 474.0.2.1 of the Act is amended by replacing “of sums to the members of that council, except the mayor of the central municipality, as reimbursement for their research and secretarial expenses” in the first paragraph by “of sums to the members of that council, except the mayor of the central municipality, as reimbursement for research and support expenses that comply with the regulation made under section 474.0.1”.

- 8.** Section 474.0.3 of the Act is amended

- (1) by replacing “secretarial” in the first paragraph by “support”;
- (2) by replacing “may be” in the first paragraph by “is, subject to the regulation made under section 474.0.4.1,”.

- 9.** Section 474.0.4 of the Act is amended by replacing “may be determined by the treasurer” in the fourth paragraph by “is determined by the treasurer, subject to the regulation made under section 474.0.4.1”.

- 10.** The Act is amended by inserting the following section after section 474.0.4:

“474.0.4.1. The Minister may, by regulation, prescribe any rule relating to the content of the vouchers required under sections 474.0.3 and 474.0.4.”

MUNICIPAL CODE OF QUÉBEC

- 11.** Article 605.1 of the Municipal Code of Québec (R.S.Q., chapter C-27.1) is amended by replacing “article 535 or 538” in the third paragraph by “section 48.37 or 48.42 of the Transport Act (chapter T-12)”.

MUNICIPAL POWERS ACT

12. Section 92.1 of the Municipal Powers Act (R.S.Q., chapter C-47.1) is amended by replacing “\$25,000” in the second paragraph by “\$100,000”.

ACT RESPECTING CONTRACTING BY PUBLIC BODIES

13. Section 21.1 of the Act respecting contracting by public bodies (R.S.Q., chapter C-65.1), replaced by section 46 of chapter 35 of the statutes of 2011, is amended by replacing “30 days after the date on which the judgment becomes final” by “20 days after the date on which the chair of the Conseil du trésor is informed of the final judgment”.

14. Section 21.2 of the Act, amended by section 47 of chapter 35 of the statutes of 2011, is again amended by replacing “30 days after the date on which the judgment becomes final” in the first paragraph by “20 days after the date on which the chair of the Conseil du trésor is informed of the final judgment”.

15. Section 21.3 of the Act, replaced by section 49 of chapter 35 of the statutes of 2011, is amended by inserting the following paragraph after the second paragraph:

“Despite the first paragraph, the authorization of the Conseil du trésor is not required when the body takes advantage of a guarantee arising from the contract.”

16. Section 21.4.1 of the Act is amended by striking out “by mutual agreement”.

ACT RESPECTING MUNICIPAL TAXATION

17. Section 244.31 of the Act respecting municipal taxation (R.S.Q., chapter F-2.1) is amended by inserting “in respect of an establishment other than an outfitting establishment” after “(chapter E-14.2)” in the first paragraph.

ACT RESPECTING ADMINISTRATIVE JUSTICE

18. Section 26 of the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by striking out “or decisions made by the Commission administrative des régimes de retraite et d’assurances in particular concerning eligibility for the Pension Plan of Elected Municipal Officers, the number of years of service, pensionable salary or the amount of contributions or of a pension”.

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

19. The Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (R.S.Q., chapter M-22.1) is amended by inserting the following after section 17.5.3:

“§2.2.—*Social economy*

“17.5.4. The mission of the Minister is to coordinate government intervention regarding the social economy. To that end, the Minister, in conjunction with the Minister of Economic Development, Innovation and Export Trade and the Minister of Finance, shall develop policies with a view to encouraging the development of the social economy in Québec, and propose them to the Government.

A further mission of the Minister is to support the Government in implementing programs and measures geared to social economy enterprises.”

ACT RESPECTING TRANSPORTATION SERVICES BY TAXI

20. Section 13 of the Act respecting transportation services by taxi (R.S.Q., chapter S-6.01) is amended by replacing “The Bureau du taxi de la Ville de Montréal” in the second paragraph by “Ville de Montréal”.

21. Sections 142 and 143 of the Act are amended by replacing “to the Bureau du taxi de la Communauté urbaine de Montréal” in the second paragraph by “to Ville de Montréal”.

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS
CONCERNING MUNICIPAL AFFAIRS

22. Section 282 of the Act to amend various legislative provisions concerning municipal affairs (2002, chapter 37), amended by section 237 of chapter 19 of the statutes of 2003, section 93 of chapter 50 of the statutes of 2005, section 12 of chapter 33 of the statutes of 2007 and section 100 of chapter 18 of the statutes of 2010, is again amended by replacing “July 2012” in the tenth paragraph by “July 2016”.

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING
MUNICIPAL AFFAIRS

23. Section 117 of the Act to amend various legislative provisions respecting municipal affairs (2009, chapter 26) is amended by replacing “cease to have effect on 17 June 2012” in the third paragraph by “apply only to a by-law adopted before 15 June 2015”.

OTHER AMENDING PROVISION

24. Section 39 of Order in Council 1478-2001 (2001, G.O. 2, 6960) is amended by striking out the last paragraph.

MISCELLANEOUS AND FINAL PROVISIONS

25. Despite section 89.1 of the Charter of Ville de Montréal (R.S.Q., chapter C-11.4), the city council may, by by-law and without further formality, amend By-law 05-035 of Ville de Montréal, entitled “By-law concerning the construction, alteration and occupancy of the Centre universitaire de santé McGill, on a site east of Boulevard Décarie, between Rue Saint-Jacques and the CP railway track” in order

(1) to replace the altimetric measurement of 73 metres in the first paragraph of section 18 by an altimetric measurement of 86.1 metres and to make any accessory or consequential amendments to the by-law;

(2) to make any amendment to the by-law considered necessary and intended to optimize the siting of the building referred to in that section and its integration into the project concerned.

26. The territory of Ville de Rouyn-Noranda is divided into 12 electoral districts for the purposes of the 2013 general election and any by-election held before the 2017 general election.

To that end, the date mentioned in the first paragraph of section 21 of the Act respecting elections and referendums in municipalities (R.S.Q., chapter E-2.2) is replaced by 1 November and the date mentioned in section 30 of that Act is replaced by 31 March 2013.

27. Section 17 has effect from 1 January 2011.

28. This Act comes into force on 15 June 2012, except sections 6 to 10, which come into force on the date of coming into force of the regulation of the Minister made under section 474.0.1 of the Cities and Towns Act (R.S.Q., chapter C-19), as amended by section 6.

2012, chapter 22

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ DE DÉVELOPPEMENT DES ENTREPRISES CULTURELLES

Bill 76

Introduced by Madam Christine St-Pierre, Minister of Culture, Communications and the Status of Women

Introduced 29 May 2012

Passed in principle 5 June 2012

Passed 15 June 2012

Assented to 15 June 2012

Coming into force: 15 June 2012

Legislation amended:

Act respecting the Société de développement des entreprises culturelles (R.S.Q., chapter S-10.002)

Explanatory notes

This Act introduces into the Act constituting the Société de développement des entreprises culturelles a new governance rule, adapted to the Société, concerning the composition of the governance and ethics committee and the human resources committee established by the board of directors.

It stipulates that the majority of the members of these committees, including the chair, must be independent directors and that the president and chief executive officer of the Société may not be a member.



Chapter 22

AN ACT TO AMEND THE ACT RESPECTING THE SOCIÉTÉ DE DÉVELOPPEMENT DES ENTREPRISES CULTURELLES

[Assented to 15 June 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Act respecting the Société de développement des entreprises culturelles (R.S.Q., chapter S-10.002) is amended by inserting the following section after section 5.4:

“5.5. The governance and ethics committee and the human resources committee, established by the board of directors under section 19 of the Act respecting the governance of state-owned enterprises (chapter G-1.02), are composed in the majority of independent directors. The president and chief executive officer may not be a member of those committees, which must be chaired by an independent director.”

2. This Act comes into force on 15 June 2012.

2012, chapter 23

AN ACT RESPECTING THE SHARING OF CERTAIN HEALTH INFORMATION

Bill 59

Introduced by Mr. Yves Bolduc, Minister of Health and Social Services

Introduced 29 February 2012

Passed in principle 29 May 2012

Passed 15 June 2012

Assented to 18 June 2012

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

- | | |
|---------------|---|
| – 2012-07-04: | ss. 1-6, 120, 121, 130, 132-135, 147-150, 163-166, 168-175, 178, 179
O. C. 788-2012
G.O., 2012, Part 2, p. 2369, 2370 |
| – 2012-12-01: | s. 176
O. C. 788-2012
G.O., 2012, Part 2, p. 2369, 2370 |

Legislation amended:

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

Act respecting the Ministère de la Santé et des Services sociaux (R.S.Q., chapter M-19.2)

Pharmacy Act (R.S.Q., chapter P-10)

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

Public Health Act (R.S.Q., chapter S-2.2)

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

Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5)

Act to amend the Act respecting health services and social services and other legislative provisions (2005, chapter 32)

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 (2007, chapter 31)

Legislation repealed:

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 (2008, chapter 8)

Orders in Council repealed:

Order in Council 404-2008 (2008, G.O. 2, 1979, in French only)

Order in Council 757-2009 (2009, G.O. 2, 3162, in French only)

Order in Council 566-2010 (2010, G.O. 2, 3111, in French only)

(Cont'd on next page)

Ministerial orders repealed:

Ministerial order 2009-010 (2009, G.O. 2, 3287)

Ministerial order 2009-012 (2009, G.O. 2, 4129)

Ministerial order 2011-013 (2011, G.O. 2, 2560)

Ministerial order 2011-015 (2011, G.O. 2, 3725)

Explanatory notes

The purpose of this Act is to establish information assets allowing the sharing of health information considered essential to primary care services and the continuum of care, in order to improve the quality and security of health services and social services, and access to those services. Its purpose is also to improve the quality, efficiency and performance of the Québec health system by allowing the management and controlled use of health and social information.

More particularly, six clinical domains are established, namely, the medication domain, the laboratory domain, the medical imaging domain, the immunization domain, the allergy and intolerance domain and the hospitalization domain. A clinical domain is made up of one or more health information banks holding information that may be released in a secure manner through the Québec Health Record.

An electronic prescription management system for medication is also established for the purpose of sharing electronic prescriptions for medication in a secure environment. In addition, three common registers are constituted: the register of users, the register of providers and the register of bodies. These registers make it possible, whenever a health and social service information asset is used, to establish the unique identification of the persons receiving health services or social services, the health and social service providers and the bodies and locations providing health and social services.

Rules are defined to protect health information held in a health information bank and to govern the release, use and conservation of information. The rights of the persons to whom the information relates are clarified, among other things, the right to refuse to allow the release of information held in a health information bank in a clinical domain and the right to have information corrected.

Specific rules on the release, use and conservation of health information, applicable despite any provision to the contrary in certain general laws or special Acts, are introduced. Adjustments are made to the rights, provided for under the Act respecting Access to documents held by public bodies and the Protection of personal information, of a person to whom information relates.

The functions of the health and social services network information officer are clearly defined, especially as regards the adoption of specific information management rules, including rules governing security, and their application in the health and social services sector.

Amendments are made to the Public Health Act in order to revise the operation of the vaccination registry and set rules governing the release of the information it contains.

Lastly, transitional provisions are introduced to ensure the continuity of the Québec Health Record in the regions where it was implemented during the experimental phase.



Chapter 23

AN ACT RESPECTING THE SHARING OF CERTAIN HEALTH INFORMATION

[Assented to 18 June 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TITLE I

GENERAL PROVISIONS

1. The purpose of this Act is to establish information assets allowing the sharing of health information considered essential to primary care services and the continuum of care, in order to improve the quality and security of health services and social services, and access to those services.

A further purpose of the Act is to improve the quality, efficiency and performance of the Québec health system by allowing the management and controlled use of health and social information.

2. The provisions of this Act must be applied in a manner consistent with

- (1) respect for a person's right to privacy and for professional secrecy;
- (2) transparency, in that persons must be informed of the purposes of the information assets established by this Act, particularly the Québec Health Record, and of the rules governing their operation;
- (3) a person's right at any time to refuse to allow the release through the Québec Health Record of his or her health information;
- (4) non-discrimination, in that a person's decision to refuse to allow the sharing of his or her health information must in no way imperil the person's right to have access to and receive the health services required by the person's state of health;
- (5) the right to information, in that a person has the right to be informed of the nature of the health information concerning him or her that is collected, used, conserved and released under this Act;
- (6) the protection of health information, in that the information conserved must only be used for the purposes provided for and may only be released in accordance with this Act;

(7) the right of access and correction, in that a person has a right of access to his or her health information contained in the information assets established by this Act, and is entitled to request that inaccurate, incomplete or equivocal information or information whose collection, conservation or release is not authorized by this Act be corrected;

(8) a right of redress with the Commission d'accès à l'information;

(9) responsibility and accountability, in that the Minister and the Régie de l'assurance maladie du Québec must make sure the information assets they establish operate properly in order to ensure the security, confidentiality, availability, integrity, accessibility and irrevocability of the information governed by this Act.

3. In this Act, unless the context indicates otherwise,

(1) “information asset” means any database, information system, telecommunications system, technological infrastructure or combination of such, or any computer component of specialized or ultraspecialized medical equipment;

(2) “private physician’s office” means a consulting room or office, situated elsewhere than in a facility maintained by an institution, in which one or more physicians, individually or as a group, regularly practise their profession, privately and solely on their own account, without directly or indirectly providing their patients with lodging;

(3) “local record” means a user’s record held by an institution under the Act respecting health services and social services (R.S.Q., chapter S-4.2), a beneficiary’s record held by an institution under the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5) or a person’s record held by a health professional in accordance with the Act constituting the professional order governing the health professional or a regulation under that Act, whatever the medium; and

(4) “Québec Health Record” means an information asset that makes it possible to release to authorized providers and bodies, in a timely fashion, health information concerning a person receiving health services or social services that is held in the health information banks in the clinical domains; and

(5) “source system” means an information system used to release or receive information held in a health information bank in a clinical domain, in the electronic prescription management system for medication or in a common register.

4. The specific information management rules defined by the health and social services network information officer and approved by the Conseil du trésor in accordance with section 10 of the Act respecting the governance and

management of the information resources of public bodies and government enterprises (R.S.Q., chapter G-1.03) apply to the following persons and partnerships in the performance of any act under this Act:

- (1) the operations manager of a health information bank in a clinical domain;
- (2) the operations manager of a clinical domain register;
- (3) the operations manager of the register of refusals;
- (4) the operations manager of the electronic prescription management system for medication;
- (5) access authorization managers;
- (6) source system managers;
- (7) the operations manager of the register of bodies;
- (8) health and social service providers entered in the register of providers;
- (9) persons or partnerships who host, operate or use an information asset referred to in this Act;
- (10) persons or partnerships who operate a medical biology laboratory, a medical imaging laboratory or a medical diagnostic radiology laboratory within the meaning of the Act respecting medical laboratories, organ and tissue conservation and the disposal of human bodies (R.S.Q., chapter L-0.2) or a regulation under that Act;
- (11) the Régie de l'assurance maladie du Québec;
- (12) institutions governed by the Act respecting health services and social services;
- (13) health and social services agencies governed by the Act respecting health services and social services;
- (14) 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;
- (15) persons or partnerships operating a private physician's office;
- (16) persons or partnerships operating a community pharmacy; and
- (17) persons or partnerships operating a specialized medical centre defined in section 333.1 of the Act respecting health services and social services.

5. The health and social services network information officer or any person that officer designates may, to ensure compliance by the persons and partnerships listed in section 4 with the specific information management rules that officer defines, carry out verifications or audits and require those persons and partnerships to produce any information or document, provided the information cannot be associated with persons who have received health services or social services.

6. In order to assess the efficiency, performance and benefits resulting from the establishment of the information assets governed by this Act, in particular the Québec Health Record, the Minister may demand from the Régie de l'assurance maladie du Québec any information obtained for the carrying out of the Health Insurance Act (R.S.Q., chapter A-29) or the Act respecting prescription drug insurance (R.S.Q., chapter A-29.01), provided the information cannot be associated with a particular person.

TITLE II

CLINICAL DOMAINS

CHAPTER I

GENERAL PROVISIONS

7. The Minister establishes and maintains a set of information assets, including the Québec Health Record, that allows the secure sharing of health information governed by this Title.

8. Every person receiving health services or social services is presumed to have consented to the release of his or her health information through the Québec Health Record, unless the person has expressed refusal under section 46.

9. The Minister informs the public of

- (1) the aims and operational procedures of the Québec Health Record;
- (2) the establishment of clinical domains and of the use, release and conservation of health information held in the information banks that make up those domains;
- (3) the right to be informed of and to receive health information concerning oneself that is held in the health information banks in the clinical domains or that can be released through the Québec Health Record, and to request the correction of that information; and
- (4) the fact that, despite a refusal under Chapter III of this Title, health information is released to the health information banks in the clinical domains in accordance with this Act when certain health services are provided.

10. This Act does not exempt a health professional or an institution from the obligation to establish a local record.

CHAPTER II

ESTABLISHMENT OF CLINICAL DOMAINS AND MANAGEMENT OF HEALTH INFORMATION BANKS

DIVISION I

GENERAL PROVISIONS

11. For the purposes of this Act, the Minister establishes the following clinical domains:

- (1) the medication domain;
- (2) the laboratory domain;
- (3) the medical imaging domain;
- (4) the immunization domain;
- (5) the allergy and intolerance domain; and
- (6) the hospitalization domain.

A clinical domain is made up of one or more health information banks.

12. Health information concerning a person who receives health services for which information must be released to a health information bank in a clinical domain is released in accordance with this Act and the specific information management rules defined by the health and social services network information officer.

13. Health information that must be released to a health information bank in a clinical domain under this chapter may be released by a health and social services agency to the extent that the agency hosts the information for an institution in accordance with an agreement entered into under section 520.3.1 of the Act respecting health services and social services.

14. The Minister may assume the operations management of a health information bank in a clinical domain or entrust it to the Régie de l'assurance maladie du Québec or a public body listed in subparagraph 5 of the first paragraph of section 2 of the Act respecting the governance and management of the information resources of public bodies and government enterprises.

15. When the Minister entrusts the operations management of a health information bank in a clinical domain to an operations manager, the Minister enters into a written agreement with that manager.

The agreement sets out, among other things, the operations manager's obligation

(1) to establish security measures to ensure the protection of health information throughout its life cycle as well as its availability in accordance with the specific information management rules defined by the health and social services network information officer;

(2) to log any release of health information and to monitor the logs for any unauthorized release;

(3) to communicate to the Minister an annual report assessing conformity with the organizational, procedural and technical rules in order, among other things, to enable the Minister to validate the security measures established and assess the efficiency, performance and benefits resulting from the establishment of the clinical domains and the use of the Québec Health Record; and

(4) to notify the Minister without delay of any violation or attempted violation of an obligation concerning the confidentiality of the information released.

The Minister may demand from an operations manager any information or document considered necessary to ensure compliance with the obligations set out in the agreement, provided that the information cannot be associated with a person who has received health services or social services.

16. The agreement also sets out the cases and circumstances in which and the conditions under which the operations manager of a health information bank in a clinical domain may entrust all or some of the services dedicated to hosting, operating and using the health information bank under its management to a third person, by means of a mandate or a service contract or contract of enterprise.

If the operations manager entrusts those services to a third person, that manager must

(1) see that the mandate or contract is in writing;

(2) specify, in the mandate or contract, the provisions of this Act that apply to the information released to the mandatary or the person performing the contract, as well as the measures to be taken by the mandatary or person performing the contract to ensure, among other things, the security and the confidentiality of the information and to ensure that the information is used only for carrying out the mandate or performing the contract and that it is not kept after the expiry of the mandate or contract;

(3) before awarding the mandate or entering into the contract, obtain from the third person a written undertaking that the health information released to that person receives protection equivalent to that afforded under this Act, and make sure that undertaking can be fulfilled; and

(4) before releasing the information, obtain a written confidentiality agreement from every person to whom the information may be released.

A third person carrying out a mandate or performing a contract referred to in the first paragraph must notify the operations manager and the Minister without delay of any violation or attempted violation of an obligation concerning the confidentiality of the information released, and must also allow them to verify compliance with confidentiality requirements.

17. When a clinical domain is made up of two or more health information banks, the Minister creates a domain register for the purpose of identifying and locating the health information held in the different health information banks concerned. Such a register must not contain any information, other than that listed in section 19, that makes it possible to identify a person.

The Minister may assume the operations management of such a register or entrust it to a body identified in section 14.

18. When the Minister entrusts the operations management of a clinical domain register to an operations manager, the Minister enters into a written agreement with that manager.

Sections 15 and 16 apply to the agreement, with the necessary modifications.

19. The operations manager of a health information bank in a clinical domain releases to the operations manager of the clinical domain register, if applicable,

(1) the unique user identification number of the persons concerned by the information held in the bank; and

(2) the indexing elements necessary to identify and locate that information.

20. The operations manager of a health information bank in a clinical domain verifies the access authorizations of the authorized provider or body that releases or receives health information governed by this chapter.

Similarly, before releasing health information in accordance with this chapter through the Québec Health Record, the operations manager verifies in the register of refusals whether such release of information is permitted.

21. The operations manager of a health information bank in a clinical domain logs the name and unique provider number of the person who releases or receives health information governed by this chapter and the date and time it is released or received. The operations manager also logs the name and unique

identification number of a body that releases or receives health information and the date and time it is released or received.

22. When health information governed by this chapter is released through a source system or when such information is received through a source system, the operations manager of a health information bank in a clinical domain logs, in addition to the elements listed in section 21, the source system's identifier and the date and time the information is released or received. In such cases, the manager of the source system used to release or receive the information is deemed to be the manager that released or received the information.

DIVISION II

MEDICATION DOMAIN

§1. — Collection of health information

23. As soon as possible, a person or partnership operating a community pharmacy must release to the operations manager of a health information bank in the medication domain the health information listed in section 26 concerning any medication.

24. As soon as possible, an institution operating a centre where a pharmacist practises must release to the operations manager of a health information bank in the medication domain, in the cases determined by regulation of the Government, the health information listed in section 26 concerning any medication.

25. For the purposes of this division, “medication” means

(1) a medication governed by a regulation under section 37.1 of the Pharmacy Act (R.S.Q., chapter P-10), if it is prescribed or sold under pharmaceutical control to a person;

(2) a medication within the meaning of paragraph *h* of section 1 of the Pharmacy Act that is not referred to in paragraph 1, if it is prescribed to a person for research purposes;

(3) a product obtained under Health Canada's Special Access Programme for Drugs governed by a regulation made under section 30 of the Food and Drugs Act (Revised Statutes of Canada, 1985, chapter F-27), if it is prescribed to a person;

(4) a natural health product not covered by paragraph 1 that is authorized or exempted by Health Canada, if it is prescribed to a person; and

(5) any other product prescribed by regulation of the Government.

§2. — *Composition of domain*

26. The medication domain is made up of the following health information, if available:

- (1) the unique user identification number of the person concerned;
- (2) the common name and brand name of the medication dispensed or to be dispensed or, for an extemporaneous mixture, the name of the extemporaneous mixture and each of its ingredients;
- (3) the Drug Identification Number (DIN) of the medication dispensed or to be dispensed;
- (4) the date the prescription was written and, in the case of a collective prescription, the date it was filled;
- (5) the dose, including the form of the medication dispensed or to be dispensed, the administration route and body site, the perfusion rate, the dosage and the content or concentration of the medication, as well as, for an extemporaneous mixture, the content or concentration of each of its ingredients;
- (6) the quantity dispensed;
- (7) the total quantity still to be dispensed;
- (8) the scheduled or actual dates on which the period of validity of the prescription began and ended and, where applicable, the actual duration of the treatment, in days;
- (9) the total treatment period in days or the total quantity prescribed;
- (10) the number of renewals authorized and the number of renewals still to be effected;
- (11) the therapeutic instructions, when entered on the prescription;
- (12) a reference to a research protocol;
- (13) the name and unique provider number of the health professional who wrote the prescription and, in the case of a collective prescription, of the health professional who filled it or, if the health professional has no such number, the number of the health professional's licence to practise;
- (14) the name, address, telephone number and unique identification number of the location where services were provided and where the prescription was written and, in the case of a collective prescription, where it was filled;

(15) the name and unique provider number of the pharmacist who provided the service to the person concerned;

(16) the name, address, telephone number and unique identification number of the location where services were provided;

(17) the date and reason the service was provided by the pharmacist; and

(18) any other information prescribed by regulation of the Government.

§3. — *Release of health information*

27. At the request of an authorized provider or body, the operations manager of a health information bank in the medication domain releases to them, in accordance with their access authorizations, the information that can be released through the Québec Health Record.

DIVISION III

LABORATORY DOMAIN

§1. — *Collection of health information*

28. As soon as possible, an institution or a person or partnership operating a medical biology laboratory must release to the operations manager of a health information bank in the laboratory domain the health information listed in section 29 concerning any results of a medical biology analysis they produce for a person's file or that are produced, at their request, by the laboratory of Héma-Québec, the laboratory of Centre de toxicologie du Québec or the Laboratoire de santé publique du Québec.

§2. — *Composition of domain*

29. The laboratory domain is made up of the following health information, if available:

(1) the unique user identification number of the person concerned;

(2) the sex and body weight of the person concerned;

(3) the date on which the prescription was written or an analysis was requested;

(4) the nature of the analysis;

(5) the category of the analysis;

(6) the measuring method used;

- (7) the type of specimen or the anatomical site;
- (8) the priority code for the analysis;
- (9) the identification code for the analysis;
- (10) the clinical information accompanying the prescription or the request for an analysis;
- (11) the name and unique provider number of the health professional who wrote the prescription or requested the analysis or, if the health professional has no such number, the number of the health professional's licence to practise;
- (12) the name and unique identification number of the location where services are provided and where the health professional who wrote the prescription or requested the analysis practises;
- (13) the name, address, telephone number and unique identification number of the location where services are provided and where the biological specimen was collected;
- (14) the name, address, telephone number and unique identification number of the location where services are provided and where the biological specimen was analyzed;
- (15) the dates and times when the biological specimen was collected and analyzed;
- (16) the date and time when the biological specimen was received at the location where services are provided and where the biological specimen was analyzed;
- (17) the clinical information accompanying the biological specimen;
- (18) the registration number of the request for an analysis;
- (19) the date, time and processing status of the request for an analysis;
- (20) the date, time and status of the results of the analysis;
- (21) the results of the analysis;
- (22) the clinical information accompanying the results;
- (23) the categorization of analysis and laboratory examination results for a given prescription or request for analysis;
- (24) the clinical information accompanying the categorization of results;
- (25) the information shown in the report;

- (26) the clinical information accompanying the report;
- (27) the abnormality indicator;
- (28) the reference values; and
- (29) any other information prescribed by regulation of the Government.

§3. — *Release of health information*

30. At the request of an authorized provider or body, the operations manager of a health information bank in the laboratory domain releases to them, in accordance with their access authorizations, the information that can be released through the Québec Health Record.

DIVISION IV

MEDICAL IMAGING DOMAIN

§1. — *Collection of health information*

31. As soon as possible, an institution operating a centre in which a clinical radiology department is set up, or a person or partnership operating a medical imaging laboratory or a medical diagnostic radiology laboratory, must release to the operations manager of a health information bank in the medical imaging domain the health information listed in section 33 concerning any medical imaging examination result they produce for a person's file.

32. The information concerning a user of an institution, released to the operations manager of a health information bank in the medical imaging domain by the institution, is deemed to form part of the user's local record.

A copy of the information listed in paragraphs 2 to 18 of section 33 that an institution releases to the operations manager may only be stored locally for the length of time determined by the Minister.

§2. — *Composition of domain*

33. The medical imaging domain is made up of the following health information, if available:

- (1) the unique user identification number of the person concerned;
- (2) the date on which the prescription for an examination was written or an examination was requested;
- (3) the examination prescription number;
- (4) the identification code for and description of the examination;

- (5) the examination request number;
- (6) the date, time and processing status of the examination request;
- (7) the date and time of the examination;
- (8) the code for the anatomical region examined;
- (9) additional relevant information on the conduct of the examination;
- (10) the clinical information necessary to carry out the examination;
- (11) the name and unique provider number of the health professional who wrote the prescription or requested the examination or, if the health professional has no such number, the number of the health professional's licence to practise;
- (12) the date, time and status of the examination results and images;
- (13) the images and the information shown on them;
- (14) the preliminary report accompanied by a digitized dictation;
- (15) the final examination result;
- (16) the name, address, telephone number and unique identification number of the location where services are provided and where the examination request was processed;
- (17) the name, medical specialty and unique provider number of the physician who interpreted the medical imaging examination or, if the physician has no such number, the number of the physician's licence to practise; and
- (18) any other information prescribed by regulation of the Government.

§3. — *Release of health information*

34. At the request of a medical imaging specialist who is an authorized provider, who interprets a medical imaging examination and who considers it necessary that he or she receive the information concerning a person's medical imaging examinations, the operations manager of a health information bank in the medical imaging domain releases that information to the specialist.

35. At the request of an institution, the operations manager of a health information bank in the medical imaging domain releases to it the information the institution released to the operations manager regarding one of its users.

36. At the request of an authorized provider or body, the operations manager of a health information bank in the medical imaging domain releases to them,

in accordance with their access authorizations, the information that can be released through the Québec Health Record.

DIVISION V

IMMUNIZATION DOMAIN

§1. — Collection of health information

37. As soon as possible, the operations manager of the vaccination registry must retrieve from the vaccination registry established under section 61 of the Public Health Act (R.S.Q., chapter S-2.2) the health information listed in section 38 concerning any vaccine administered to a person or to be administered to the person at a later time and release it to the operations manager of a health information bank in the immunization domain.

§2. — Composition of domain

38. The immunization domain is made up of the following health information, if available:

- (1) the person's unique user identification number;
- (2) the brand name of the vaccine, including the name of the manufacturer;
- (3) the date and time of administration;
- (4) the quantity administered and the dosage unit;
- (5) the lot number and the expiry date of the lot at the time of administration;
- (6) the name of the immunizing agent;
- (7) the administration route;
- (8) the injection site;
- (9) the reason for the vaccination;
- (10) any temporary contraindication for vaccination;
- (11) any permanent contraindication for vaccination;
- (12) any unusual clinical post-immunization response;
- (13) the person's vaccination profile, including the dose of the same vaccine to be administered at a later date, the expected date of administration, the date of clinical eligibility and the administration status of the vaccine; and

(14) any other information prescribed by regulation of the Government.

§3. — *Release of health information*

39. At the request of an authorized provider or body, the operations manager of a health information bank in the immunization domain releases to them, in accordance with their access authorizations, the information that can be released through the Québec Health Record.

DIVISION VI

ALLERGY AND INTOLERANCE DOMAIN

§1. — *Collection of health information*

40. As soon as possible, an institution operating a centre where a health professional who documents an allergy or an intolerance for a person's file practises, a person or partnership operating a private physician's office, or a specialized medical centre in which such a health professional practises must release to the operations manager of a health information bank in the allergy and intolerance domain the health information listed in section 41 concerning any documented allergy or intolerance that may have an impact on the person's health.

§2. — *Composition of domain*

41. The allergy and intolerance domain is made up of the following health information, if available:

- (1) the person's unique user identification number;
- (2) the person's age at the time the allergy or intolerance was documented;
- (3) the person's sex;
- (4) the nature of the allergy or intolerance;
- (5) the symptoms of the allergy or intolerance;
- (6) the anatomical region where the symptoms of the allergy or intolerance appeared;
- (7) the name and unique provider number of the person who documented the allergy or intolerance; and
- (8) any other information prescribed by regulation of the Government.

§3. — *Release of health information*

42. At the request of an authorized provider or body, the operations manager of a health information bank in the allergy and intolerance domain releases to them, in accordance with their access authorizations, the information that can be released through the Québec Health Record.

DIVISION VII

HOSPITALIZATION DOMAIN

§1. — *Collection of health information*

43. As soon as possible, an institution operating a hospital centre must release to the operations manager of a health information bank in the hospitalization domain the health information listed in section 44 concerning the hospitalization of any person who has been discharged from the institution or transferred to another institution or who dies while hospitalized.

§2. — *Composition of domain*

44. The hospitalization domain is made up of the following health information:

- (1) the unique user identification number of the person concerned;
- (2) the unique identification number of the location where services are provided and where the person was hospitalized;
- (3) the information on the hospitalization summary sheet whose content is prescribed by a regulation of the Government made under paragraph 24 of section 505 of the Act respecting health services and social services or subparagraph *b* of the first paragraph of section 173 of the Act respecting health services and social services for Cree Native persons; and
- (4) any other information prescribed by regulation of the Government.

§3. — *Release of health information*

45. At the request of an authorized provider or body, the operations manager of a health information bank in the hospitalization domain releases to them, in accordance with their access authorizations, the information that can be released through the Québec Health Record.

CHAPTER III**REFUSAL****DIVISION I****EXPRESSION OF REFUSAL****46.** A person may at any time

(1) refuse to allow the release through the Québec Health Record of all of his or her health information that is held in health information banks in the clinical domains; or

(2) refuse to allow the release through the Québec Health Record of all of his or her health information that was collected before the date he or she determines and that is held in health information banks in the clinical domains.

A person who has expressed refusal may, at any time, withdraw it or change its scope in accordance with the first paragraph.

47. If the person to whom the health information relates is under the age of 14 or is incapable, refusal is expressed by the holder of parental authority or the tutor, curator or mandatary of the person.

48. Refusal is expressed by telephone, mail, Internet or any other means the Minister prescribes by regulation.

A refusal is recorded in the register of refusals. A confirmation of the recording is given to the person who requested the refusal.

49. Despite a refusal, health information held in health information banks in the medical imaging domain may be released in the cases described in sections 34 and 35.

50. A refusal does not prevent the release of health information held in health information banks in the clinical domains to an authorized provider if there is imminent danger to the life or health of the person concerned.

The operations manager of the register of refusals must inform the person concerned of the release, in writing, as soon as possible.

51. A refusal does not prevent the collection of health information in the health information banks in the clinical domains.

52. No one may refuse care to a person on the ground that the person refused to allow the release of his or her health information through the Québec Health Record.

DIVISION II**REGISTER OF REFUSALS**

53. The Minister establishes and maintains a register of refusals. By means of the register, the operations manager of a health information bank in a clinical domain can verify, before health information is released through the Québec Health Record, whether such release of information is permitted.

The Minister may assume the operations management of the register or entrust it to a body identified in section 14.

54. When the Minister entrusts the operations management of the register of refusals to an operations manager, the Minister enters into a written agreement with that manager.

Sections 15 and 16 apply, with the necessary modifications, to such an agreement.

55. The register of refusals includes the unique identification number of the person concerned, the date the person's refusal was recorded, the means by which the person expressed his or her refusal, the scope of the refusal and the identifier of the computer system used to register refusals.

In the case of health information released under the first paragraph of section 50, the register includes the unique provider number of the person who receives the information.

TITLE III**ELECTRONIC PRESCRIPTION MANAGEMENT SYSTEM FOR MEDICATION**

56. The Minister establishes and maintains an electronic prescription management system for medication for the purpose of sharing electronic prescriptions for medication in a secure environment.

The Minister may assume the operations management of the system or entrust it to a body identified in section 14.

57. When the Minister entrusts the operations management of the electronic prescription management system for medication to an operations manager, the Minister enters into a written agreement with that manager.

Sections 15 and 16 apply, with the necessary modifications, to such an agreement.

58. The operations manager of the electronic prescription management system for medication verifies the access authorizations of the authorized

provider or body that releases or receives an electronic prescription for medication.

59. An authorized provider with the legal authority to prescribe medications or fill a collective prescription for medication must release any electronic prescription for medication written by that provider to the operations manager of the electronic prescription management system for medication.

60. A pharmacist, pharmacy resident or pharmacy intern practising in a centre operated by an institution or in a community pharmacy or a person who provides the pharmacist with technical support services, to the extent that those persons are authorized providers, must retrieve electronic prescriptions for medication in the electronic prescription management system for medication.

61. The operations manager of the electronic prescription management system for medication releases the prescriptions in the system to an authorized provider referred to in section 59 or 60.

62. A prescription remains available for consultation until a provider identified in section 60 retrieves it, or until the expiry of two years after the operations manager of the electronic prescription management system for medication receives it.

TITLE IV

ACCESS AUTHORIZATIONS

CHAPTER I

ACCESS AUTHORIZATION MANAGER

63. The role of the access authorization manager is to request, in accordance with the specific information management rules defined by the health and social services network information officer, the necessary access authorizations to enable a provider listed in section 69 to act as an authorized provider.

64. The access authorization manager determines, among the providers listed in section 69 who are employed by that manager or act under that manager's direction, those to whom access authorizations may be granted to enable them to release information to health information banks in the clinical domains or receive such information, or to give them access to the electronic prescription management system for medication.

A provider who is a member of a professional order and has the status of self-employed worker may request access authorizations for himself or herself or entrust that responsibility to an access authorization manager.

65. The following persons may be access authorization managers:

- (1) a provider listed in paragraph 1 or 3 of section 69;
- (2) a person designated by the executive director of an institution where a provider listed in paragraph 2 or in any of paragraphs 4 to 15 of section 69 practises;
- (3) the holder of a specialized medical centre permit for a centre where a provider listed in paragraph 5, 6, 9 or 10 of section 69 practises;
- (4) the holder of a medical biology laboratory permit for a laboratory where a provider listed in paragraph 8 of section 69 practises;
- (5) a person designated by the operations manager of a health information bank in a clinical domain or of a register to manage the operations of the bank or the register;
- (6) a person designated by the competent authorities within an enterprise to whom the operations manager of a health information bank in a clinical domain entrusts a mandate or a service contract or contract of enterprise in accordance with section 16, and who requires access to the bank to carry out the mandate or perform the contract; and
- (7) any other person determined by regulation of the Minister.

66. An access authorization manager requests the authorizations the manager requires to act as access authorization manager and, if applicable, the authorizations enabling the manager to act as an authorized provider listed in section 69.

67. The access authorizations granted to a provider must correspond to those to which the provider is entitled under the regulation of the Minister made under section 70.

CHAPTER II

AUTHORIZED PROVIDERS

68. A health and social service provider entered in the register of providers whose identity has been confirmed and who has been assigned access authorizations for the health information banks in a clinical domain or for an electronic prescription management system for medication in accordance with the specific information management rules defined by the health and social services network information officer is an authorized provider.

69. An access authorization for a health information bank in a clinical domain or an electronic prescription management system for medication may be assigned to

- (1) a physician practising in a private physician's office or a specialized medical centre;
- (2) a physician practising in a centre operated by an institution;
- (3) a pharmacist subject to the application of an agreement described in section 19 of the Health Insurance Act;
- (4) a pharmacist practising in a centre operated by an institution or for a pharmacist identified in paragraph 3;
- (5) a nurse practising in a centre operated by an institution, a private physician's office or a specialized medical centre;
- (6) a nursing assistant practising in a centre operated by an institution, a private physician's office or a specialized medical centre;
- (7) a midwife practising for an institution;
- (8) a biochemist or microbiologist practising or working in a centre operated by an institution or in a medical biology laboratory;
- (9) the holder of a training card issued by the secretary of the Collège des médecins du Québec, practising in a centre operated by an institution, a private physician's office or a specialized medical centre;
- (10) the holder of an authorization issued by the Collège des médecins du Québec under section 42.4 of the Professional Code, practising in a centre operated by an institution, a private physician's office or a specialized medical centre;
- (11) a pharmacy resident practising in a centre operated by an institution or in a community pharmacy;
- (12) a pharmacy intern practising in a centre operated by an institution or in a community pharmacy;
- (13) a person providing technical support services to a physician described in paragraph 1 or 2;
- (14) a person providing technical support services to a pharmacist identified in paragraph 3 or 4;
- (15) a medical archivist holding a college medical archivist diploma or equivalent and performing his or her duties in a centre operated by an institution; and
- (16) any other health and social service provider determined by regulation of the Government.

70. The Minister determines by regulation the access authorizations that may be assigned to a provider listed in section 69, according to the professional order to which the provider belongs, the provider's specialty or duties, or the information asset to which the provider is entitled to have access.

CHAPTER III

AUTHORIZED BODIES

71. A person or partnership listed in section 4 and entered in the register of bodies whose identification has been confirmed and which has been assigned access authorizations for the health information banks in a clinical domain in accordance with the specific information management rules defined by the health and social services network information officer is an authorized body.

72. The Minister determines by regulation the access authorizations that may be assigned to a body identified in section 96, according to the services the body provides or the information asset to which the body is entitled to have access.

TITLE V

COMMON REGISTERS

CHAPTER I

GENERAL PROVISIONS

73. The following common registers are created for the purpose of establishing and ascertaining, whenever a health and social service information asset is used, the unique identification of the persons receiving health or social services, of the health and social service providers and of the bodies and locations providing health and social services:

- (1) the register of users;
- (2) the register of providers; and
- (3) the register of bodies.

CHAPTER II

REGISTER OF USERS

74. The Régie de l'assurance maladie du Québec establishes and maintains the register of users, which makes possible, among other things, the unique identification of a person receiving health services or social services, in accordance with the specific information management rules defined by the health and social services network information officer.

75. The Régie de l'assurance maladie du Québec enters in the register of users a person registered with the Régie in accordance with the Health Insurance Act and any other person for whom an entry is requested.

76. The Régie de l'assurance maladie du Québec assigns a unique identification number to a person on entering the person in the register of users.

The unique user identification number is created in such a way as to avoid disclosing any of the person's personal information. The number is confidential and may not be entered on a card or medium intended to be carried by the person, or be displayed. The number may, however, be entered on such a card or medium by a technological means that ensures its confidentiality.

77. A person entered in the register of users is not entitled to obtain his or her unique user identification number.

This section applies despite the second paragraph of section 83 of the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., chapter A-2.1).

78. The register of users may only be used for purposes relating to the organization, planning, or provision of services or the supply of goods or resources in the field of health or social services, as well as for the purposes provided for by this Act.

79. The register of users contains the following information on every person registered:

- (1) the person's unique user identification number,
- (2) name,
- (3) date of birth,
- (4) sex,
- (5) address,
- (6) health insurance number, if applicable,
- (7) parents' names,
- (8) the name of the person's legal representative or the fact that he or she is under public curatorship and the dates of the institution and termination of curatorship, if applicable,
- (9) the person's date of death, if applicable, and

(10) if the person is not registered with the Régie de l'assurance maladie du Québec, the number and title of an official document issued by a state authority establishing his or her identity.

80. The information the Régie de l'assurance maladie du Québec obtains to carry out the Health Insurance Act is used to establish the register of users and keep it up to date.

81. At the request of any person or partnership who, in accordance with the specific information management rules defined by the health and social services network information officer, is required to ascertain the identity of a person receiving health services or social services, the Régie de l'assurance maladie du Québec releases to them the information contained in the register of users.

82. The Régie de l'assurance maladie du Québec may release the information contained in the register of users to a person or partnership listed in section 4 to ensure that the information contained in that person's or partnership's local files or index is up to date, accurate and complete.

Such a person or partnership may release the information listed in section 79 to the Régie de l'assurance maladie du Québec to ensure that the information contained in their local files or index is up to date, accurate and complete.

83. Any person or partnership who, in accordance with the specific information management rules defined by the health and social services network information officer, is required to ascertain the identity of a person receiving health services or social services must release to the Régie de l'assurance maladie du Québec the information stipulated in those rules.

If the person receiving such services is not entered in the register of users, the Régie must be requested to register the person in accordance with the policy statement adopted under section 84.

84. The Régie de l'assurance maladie du Québec adopts a policy statement on the use of the services it offers under this chapter.

The Minister sends the policy statement to the competent committee of the National Assembly within 30 days after its adoption.

CHAPTER III

REGISTER OF PROVIDERS

85. The Régie de l'assurance maladie du Québec establishes and maintains the register of providers, which makes possible, among other things, the unique identification of a health and social service provider, in accordance with the specific information management rules defined by the health and social services network information officer.

86. The Régie de l'assurance maladie du Québec registers every health and social service provider for whom identity verification is a prerequisite to having access to a health and social service information asset in accordance with the specific information management rules defined by the health and social services network information officer.

87. The Régie de l'assurance maladie du Québec assigns a unique provider number to every health and social service provider it registers.

88. The register of providers may only be used for purposes relating to the organization, planning or provision of services or the supply of goods or resources in the field of health or social services, as well as for the purposes provided for by this Act.

89. The register of providers contains the following information on every person registered:

- (1) the person's unique provider number,
- (2) name,
- (3) date of birth,
- (4) sex,
- (5) professional order membership number, if applicable,
- (6) social insurance number, if the person is not a member of a professional order,
- (7) registration number with the Régie de l'assurance maladie du Québec, if applicable,
- (8) professional title, if applicable,
- (9) specialty, if applicable, in the case of a member of a professional order,
- (10) main business address,
- (11) organization name and place of work,
- (12) telephone number and fax number, as well as business email address, if applicable,
- (13) duties, if applicable,
- (14) the fact that the person has been struck off the roll of a professional order, that the person's right to engage in professional activities has been limited or suspended, or that the provider no longer practises, if applicable,

(15) the person's date of death, if applicable, and

(16) the person's relationship to the person or body requesting his or her registration, if applicable.

90. The Régie de l'assurance maladie du Québec may collect the information required under section 89, if available, from

(1) the person concerned, in the cases determined by regulation of the Minister;

(2) the professional order concerned, in the case of a health and social service provider whose profession is governed by the Professional Code (R.S.Q., chapter C-26);

(3) a person designated by a competent authority within the organization for which a health and social service provider works or in which he or she practises;

(4) an access authorization manager; or

(5) any other person or body or category of persons or bodies designated by the Minister.

The persons and bodies listed in the first paragraph must release to the Régie the information required under section 89 and, after doing so, inform the Régie as soon as possible of any change to the information released.

91. At the request of any person or body who, in accordance with the specific information management rules defined by the health and social services network information officer, is required to ascertain the identity of a health and social service provider, the Régie de l'assurance maladie du Québec releases to that person or body the information contained in the register of providers, except the items in paragraphs 3 and 6 of section 89.

92. The Régie de l'assurance maladie du Québec may release the information provided for in this chapter to the persons and bodies mentioned in section 66.1 of the Health Insurance Act, for the purposes and subject to the conditions it specifies.

93. The Régie de l'assurance maladie du Québec adopts a policy statement on the use of the services it offers under this chapter.

The Minister sends the policy statement to the competent committee of the National Assembly within 30 days after its adoption.

CHAPTER IV**REGISTER OF BODIES**

94. The Minister establishes and maintains the register of bodies, which makes possible, among other things, the unique identification of the bodies and locations providing health and social services.

The Minister may assume the operations management of the register or entrust it to a body identified in section 14.

95. When the Minister entrusts the operations management of the register of bodies to an operations manager, the Minister enters into a written agreement with that manager.

96. The operations manager of the register of bodies registers any body or location providing health and social services for which registration is necessary, in accordance with the specific information management rules defined by the health and social services network information officer.

97. The operations manager of the register of bodies assigns a unique body identification number or location identification number to every body and location providing health and social services that it registers.

98. At the request of any person or body that, in accordance with the specific information management rules defined by the health and social services network information officer, is required to ascertain the identification of a body or location providing health and social services, the operations manager of the register of bodies releases to them the information entered in the register.

TITLE VI**INFORMATION MANAGEMENT****CHAPTER I****CONFIDENTIALITY OF INFORMATION**

99. The information contained in a health information bank in a clinical domain, the register of refusals, the electronic prescription management system for medication, the register of users and the register of providers is confidential.

That information may be used or released only in accordance with this Act.

Any person, partnership or body who receives such information must take appropriate security measures to protect it.

100. An authorized provider may only include in the local record of a person receiving health services or social services the information the authorized person considers necessary to the provision of those services.

That information may only be released to a third person with the written consent of the person concerned. In such a case, only the information needed to fulfill the third person's request may be released.

101. Despite the second paragraph of section 100, health information held in the health information banks in the clinical domains and included in a person's local record may be released without the written consent of the person in the cases described in section 60.4 of the Professional Code, section 18.1 of the Act respecting the protection of personal information in the private sector (R.S.Q., chapter P-39.1), section 19.0.1 of the Act respecting health services and social services or section 7 of the Act respecting health services and social services for Cree Native persons, as the case may be.

102. The Minister may, without the consent of the person concerned, release his or her information that is held in the health information banks in the clinical domains or in the register of users in order to prevent an act of violence, including a suicide, where there is reason to believe there is an imminent danger of death or serious bodily injury to a person or an identifiable group of persons.

The information may be released to a person exposed to the danger or that person's representative, and to any persons who can come to that person's aid.

The directive issued under the third paragraph of section 59.1 of the Act respecting Access to documents held by public bodies and the Protection of personal information, with the necessary modifications, applies to the information released.

103. A person or partnership who does verifications or acts as an expert may not request, demand or receive an extract or copy of health information held in the health information banks in the clinical domains for the purposes of a verification or an expert report.

Moreover, no one may request or demand, for the purposes of a contract, among other reasons, that a person give them an extract or copy of his or her health information that is held in the health information banks in the clinical domains, except information included in the local record in accordance with section 100.

104. Health information held in the health information banks in the clinical domains may be used

(1) by the Minister for the purpose of performing the Minister's duties under section 431 of the Act respecting health services and social services; and

(2) by the Minister and the national public health director when necessary for the exercise of their functions under the Public Health Act.

The Minister may, by written agreement, release health information held in the health information banks in the clinical domains to a public health director when necessary for the exercise of functions under the Public Health Act.

105. The Minister, the national public health director or a public health director may release the information obtained under section 104 to a public body within the meaning of the Act respecting Access to documents held by public bodies and the Protection of personal information, when necessary for carrying out a mandate the Minister, the national public health director or a public health director entrusts to the public body.

In that case, the Minister, the national public health director or the public health director must see that the mandate is in writing and specify in the mandate the provisions of this Act that apply to the information released to the mandatary, as well as the measures to be taken by the mandatary to ensure, among other things, the security and the confidentiality of the information and to make sure that the information is used only for carrying out the mandate and that it is not kept after the expiry of the mandate.

Section 67.3 of the Act respecting Access to documents held by public bodies and the Protection of personal information, with the necessary modifications, applies to such a release of information.

106. Provided the information cannot be associated with a particular person, the Minister may release health information held in the health information banks in the clinical domains, except unique identification numbers, to

- (1) the Institut de la statistique du Québec;
- (2) the Institut national de santé publique du Québec;
- (3) the Institut national d'excellence en santé et en services sociaux; and
- (4) a person authorized by the Commission d'accès à l'information to use the information for the purposes of study, research or statistics in the health and social services field, in accordance with the criteria listed in section 125 of the Act respecting Access to documents held by public bodies and the Protection of personal information.

Any release of information under this section must be the subject of a written agreement.

107. In the cases provided for in subparagraphs 1 to 3 of the first paragraph of section 106, the agreement is subject to section 70 of the Act respecting Access to documents held by public bodies and the Protection of personal information, with the necessary modifications.

In the case provided for in subparagraph 4 of the first paragraph of section 106, before the information is released, the Minister must obtain a

written undertaking by the person requesting the information to comply with all the conditions imposed by the Commission d'accès à l'information and specified in the authorization.

108. The persons and bodies who receive health information under section 106 may only use it for the specific purposes for which it was released, and may only release it to a third person if that is provided for in the written agreement and if the information is needed to carry out a mandate or perform a service contract or a contract of enterprise.

The information must be destroyed as soon as possible after the purposes for which it was released are fulfilled.

109. This Act does not limit the release of documents or information required by the Public Protector or by the summons, warrant or order of any person or body empowered to enjoin their release.

CHAPTER II

CONSERVATION OF HEALTH INFORMATION

110. Health information held in a health information bank in a clinical domain is used throughout the period specified in a regulation of the Minister, which may vary according to the case, conditions and circumstances, the information identified in the regulation, and the clinical domain concerned.

111. Health information held in a health information bank in a clinical domain must be destroyed five years after the period of use determined under section 110 ends.

CHAPTER III

RIGHTS OF THE PERSON TO WHOM HEALTH INFORMATION RELATES

112. Every person is entitled to be informed of the existence of and to receive their health information, except their unique user identification number, that is held in the health information banks in the clinical domains, in the register of refusals or in the electronic prescription management system for medication, or that can be released through the Québec Health Record.

However, a minor under the age of 14 is not entitled to be informed of the existence of or to receive such information.

This section applies despite section 83 of the Act respecting Access to documents held by public bodies and the Protection of personal information.

113. The person having parental authority over a minor child 14 years of age or over is not entitled to be informed of or to receive the information concerning the child that is held in the health information banks in the clinical domains or in the electronic prescription management system for medication, unless the child has consented to it.

This section applies despite the first paragraph of section 94 of the Act respecting Access to documents held by public bodies and the Protection of personal information.

114. Every person is entitled to be given the name of the provider and, if applicable, of the body that released their health information to the health information banks in the clinical domains and the date and time the information was released.

115. Every person is entitled to be given the name of the provider and, if applicable, of the body to whom their health information held in the health information banks in the clinical domains is released through the Québec Health Record, and the date and time the information was released.

Every person is also entitled, in the cases described in sections 34 and 35, to be given the name of the persons and partnerships who receive their health information held in a health information bank in the medical imaging domain, and the date and time the information was released.

116. The person in charge of access to documents or the protection of personal information who has been appointed under the Act respecting Access to documents held by public bodies and the Protection of personal information for the purposes of this chapter must take the necessary measures to enable the person making the request to receive the information that person is entitled to.

The Minister develops a policy setting out the access procedures enabling the person requesting information to receive the information he or she is entitled to.

This section applies despite the first paragraph of section 84 of the Act respecting Access to documents held by public bodies and the Protection of personal information.

117. The person in charge of access to documents or the protection of personal information responds promptly to a request for information under section 115 and no later than 45 days after the date of receipt.

If it does not appear possible to process the request within the time prescribed in the first paragraph, the person in charge may, before the expiry of that time, extend it by a period not exceeding 15 days. In such a case, the person in charge must notify the person making the request, by mail, within the time initially granted.

This section applies despite section 98 of the Act respecting Access to documents held by public bodies and the Protection of personal information.

118. If health information held in a health information bank in a clinical domain is corrected, a note to the effect that it has been corrected is entered in the bank along with the date of the correction.

119. The operations manager of a health information bank in a clinical domain collaborates with the person in charge of access to documents or the protection of personal information with respect to the enforcement of the rights provided for in this chapter, and releases to that person the information necessary for that purpose.

The manager processes the requests received from the person in charge promptly in order to comply with the prescribed times.

TITLE VII

REGULATIONS

120. The Government may make regulations to

(1) prescribe the health information, in addition to that listed in sections 26, 29, 33, 38, 41 and 44, that makes up a clinical domain;

(2) determine the cases in which an institution must release the health information listed in section 26;

(3) prescribe the products, in addition to those listed in paragraph 2 of section 25, that constitute a medication and for which health information must be entered in a health information bank in the medication domain; and

(4) determine the providers, in addition to those listed in section 69, who may act as authorized providers.

121. The Minister may make regulations to

(1) prescribe the means by which a person may express refusal, in addition to those specified or provided for in the first paragraph of section 48;

(2) determine the access authorizations that may be assigned to a provider listed in section 69, according to the professional order to which the provider belongs, the provider's specialty or duties, or the information asset to which the provider is entitled to have access;

(3) determine the access authorizations that may be assigned to a body described in section 96, depending on the services provided or the information asset to which the body is entitled to have access;

(4) determine the cases in which the Régie de l'assurance maladie du Québec collects the information listed in section 89 from the person concerned; and

(5) prescribe how long the health information that is held in a health information bank in a clinical domain is kept, which may vary depending on the case, conditions and circumstances, the clinical domain concerned, the information identified or the purpose specified in the regulation.

TITLE VIII

PENAL PROVISIONS

122. Anyone who contravenes the second paragraph of section 90 is guilty of an offence and liable to a fine of \$1,000 to \$10,000 in the case of a natural person and \$3,000 to \$30,000 in the case of a legal person.

123. Anyone who contravenes section 23, 28, 31, 40 or 43, the second paragraph of section 50 or section 52, 59 or 60 is guilty of an offence and liable to a fine of \$2,500 to \$25,000 in the case of a natural person and \$7,500 to \$75,000 in the case of a legal person.

124. Anyone who contravenes or attempts to contravene section 99, 100, 103 or 108 is guilty of an offence and liable to a fine of \$5,000 to \$50,000 in the case of a natural person and \$15,000 to \$150,000 in the case of a legal person.

125. Anyone who actively helps another person to commit an offence under this Act 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.

126. If an offence is committed by a director or officer of a legal person or partnership, the minimum and maximum fines that would apply in the case of a natural person are doubled.

127. In any penal proceedings relating to an offence under this Act, proof that the offence was committed by a director, agent, employee or mandatary of any party is sufficient to establish that it was committed by that party, unless the party establishes that it exercised due diligence and took all the necessary precautions to prevent its commission.

128. The minimum and maximum fines prescribed in this Act are doubled for a subsequent offence.

129. The fines prescribed in sections 124, 126 and 128 apply despite those prescribed in the Act respecting Access to documents held by public bodies and the Protection of personal information.

TITLE IX**MISCELLANEOUS PROVISIONS****CHAPTER I****APPLICATION**

130. The provisions of this Act concerning the release, use and conservation of information and documents apply despite any provision to the contrary in a general law or special Act.

131. Information and prescriptions referred to in sections 23, 28, 31, 40, 59 and 83 and the second paragraph of section 90 are released despite the Act respecting the protection of personal information in the private sector.

132. The role of the Commission d'accès à l'information is to see to it that health information governed by this Act is protected.

133. The Commission d'accès à l'information may, on its own initiative or following a complaint from an interested person, investigate whether health information governed by this Act has been protected.

134. On completion of an investigation concerning the matter referred to in section 133 and after giving the body or the person concerned an opportunity to submit written observations, the Commission d'accès à l'information may recommend or order that the body or person take any measure required to protect the health information governed by this Act.

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

CHAPTER II**TRANSITIONAL PROVISIONS**

136. For the purposes of this Title, "experimental project" means the experimental Québec Health Record project, the conditions governing the implementation of which are set out in Order in Council 404-2008 (2008, G.O. 2, 1979, in French only) and Order in Council 757-2009 (2009, G.O. 2, 3162, in French only), amended by Order in Council 566-2010 (2010, G.O. 2, 3111, in French only), and in ministerial order 2009-010 (2009, G.O. 2, 3287), ministerial order 2009-012 (2009, G.O. 2, 4129), ministerial order 2011-013 (2011, G.O. 2, 2560) and ministerial order 2011-015 (2011, G.O. 2, 3725).

137. The information collected during the experimental project forms part of the health information banks in the clinical domains and the registers established under this Act.

However, health information held in a health information bank in the medication domain that was collected before 1 January 2010 may not be released through the Québec Health Record. The same applies to health information held in a health information bank in the laboratory domain if it was collected before 1 January 2009.

138. The immunization domain and the medical imaging domain may contain historical data, and that information may be released through the Québec Health Record.

139. The manager of a clinical domain information system appointed by the Minister for the purposes of the experimental project continues to exercise the functions required under the project, insofar as they are consistent with those provided for in this Act, until the Minister assumes the operations management of a health information bank in the same clinical domain or an agreement is entered into in accordance with section 15.

140. Access authorizations granted during the experimental project remain valid, in the manner and for the time specified in the specific information management rules defined by the health and social services network information officer, to the extent that Title IV allows it.

141. The file of refusals, the register of users, the register of health service providers and the register of organizations and locations where services are dispensed, established for the purposes of the experimental project, become the register of refusals, the register of users, the register of providers and the register of bodies, respectively, established under this Act.

CHAPTER III

AMENDING PROVISIONS

HEALTH INSURANCE ACT

142. Section 9 of the Health Insurance Act (R.S.Q., chapter A-29) is amended by striking out “assign a unique identification number and” in the third paragraph.

143. Section 9.0.1 of the Act is amended by striking out “assign a unique identification number and” in the third paragraph.

144. Sections 9.0.1.1 and 9.0.1.2 of the Act are repealed.

145. Section 63 of the Act is amended by striking out the third, fourth, fifth, sixth and seventh paragraphs.

146. Section 65 of the Act is amended

(1) by striking out “, unique identification number” in the fifth paragraph;

(2) by replacing “d’en vérifier la validité ou de faciliter le transfert des autres renseignements” at the end of the fifth paragraph in the French text by “de vérifier la validité des autres renseignements ou d’en faciliter le transfert”;

(3) by striking out “, except the unique identification number,” in the sixth paragraph;

(4) by striking out the eleventh paragraph.

147. The Act is amended by inserting the following section after section 65.0.2:

“65.0.3. The Board shall release information as provided by the Act respecting the sharing of certain health information (2012, chapter 23).”

ACT RESPECTING THE MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX

148. Section 3 of the Act respecting the Ministère de la Santé et des Services sociaux (R.S.Q., chapter M-19.2) is amended by adding the following paragraphs after paragraph *m*:

“(n) ensure controlled information management; and

“(o) encourage the use of information and communications technologies so as to improve efficiency and productivity in the health and social services field.”

149. The Act is amended by inserting the following sections after section 5.1:

“5.2. In exercising the functions of office under section 10 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03), the health and social services network information officer shall define, in respect of the public bodies identified in subparagraph 5 of the first paragraph of section 2 of that Act, specific rules applicable to health and social information management that pertain, among other things, to

(1) the governance framework for health and social information security management, and security guidelines;

(2) the protection of confidential or personal information contained in information assets, and the confidentiality of the unique user identification number;

(3) user and provider identity management and access authorization management with respect to information assets;

(4) the physical and logical security of infrastructures, communications security and integrated security risk management and incident management;

(5) the certification of supplier applications that allow access to health information governed by the Act respecting the sharing of certain health information (2012, chapter 23);

(6) the categorization of information and the means of authenticating a person's identity, in accordance with defined degrees of trust; and

(7) reporting by the persons in charge of information assets.

The specific rules come into force after being approved by the Conseil du trésor.

“5.3. The health and social services network information officer shall ensure compliance with the specific rules that officer defines.

“5.4. The health and social services network information officer or any person that officer designates may, to ensure compliance with the specific rules they define, carry out verifications or audits and require persons and partnerships to produce any information or document, provided the information cannot be associated with persons who have received health services or social services.”

PHARMACY ACT

150. Section 21 of the Pharmacy Act (R.S.Q., chapter P-10) is amended by replacing “in writing by the person writing the prescription” in the second paragraph by “by the author of the prescription, where the person's situation requires it”.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

151. Section 2 of the Act respecting the Régie de l'assurance maladie du Québec (R.S.Q., chapter R-5) is amended

(1) by striking out subparagraphs *h.0.1* and *j* of the second paragraph;

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

“The Board shall exercise any function that is entrusted to it in accordance with the Act respecting the sharing of certain health information (2012, chapter 23).”

152. Sections 2.0.0.1 to 2.0.7 of the Act are repealed.

PUBLIC HEALTH ACT

153. Section 52 of the Public Health Act (R.S.Q., chapter S-2.2) is replaced by the following sections:

“52. The Minister may personally assume the operations management of the information, the data collection systems or the registries provided for in this chapter or entrust that management to the Régie de l’assurance maladie du Québec or a public body listed in section 2 of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03).

“52.1. When the Minister entrusts the operations management of the information, the data collection systems or the registries provided for in this chapter to an operations manager, the Minister enters into a written agreement with that manager.”

154. Section 61 of the Act is replaced by the following sections:

“61. The Minister shall establish and maintain a vaccination registry in which all vaccinations received by a person in Québec are recorded.

The same applies for all the vaccinations received by a person outside Québec, when they are brought to the attention of a health professional and validated by the latter or by another health professional.

“61.1. The Minister may personally assume the operations management of the registry or entrust that management to a body referred to in section 52.

“61.2. When the Minister entrusts the operations management of the vaccination registry to an operations manager, the Minister enters into a written agreement with that manager.

“61.3. The Minister may, by regulation, prescribe that, in a given region or area, an agency or a health and social services institution must, in the name of the Minister, collect, record or release information in the vaccination registry.”

155. Section 62 of the Act is repealed.

156. Sections 63 to 68 of the Act are replaced by the following sections:

“63. The Minister shall inform the public of the purpose of the vaccination registry and of how it works.

“64. The following information on each vaccination is released to the operations manager of the vaccination registry for registration, under the conditions and in the manner prescribed by regulation of the Minister:

- (1) information on the person vaccinated:
 - (a) the person’s name, date of birth and sex,
 - (b) health insurance number, if applicable,

- (c) residential address, telephone number and email address, if applicable,
 - (d) if the person vaccinated is under the age of 14 or is incapable, the holder of parental authority or the tutor, curator or mandatary of the person as well as their residential address, telephone number and email address, if applicable,
 - (e) the name of the childcare centre or day care centre attended or of the home childcare provider, if applicable,
 - (f) the permanent student code assigned by the Ministère de l'Éducation, du Loisir et du Sport, if applicable, and
 - (g) the name of the educational institution attended, educational level, and, if applicable, the class number, the building and the name of the school board concerned;
- (2) information on the vaccine administered:
- (a) the brand name, including the name of the manufacturer,
 - (b) the date and time of administration,
 - (c) the quantity administered and unit of measurement,
 - (d) the lot number and expiry date,
 - (e) the name of the immunizing agent,
 - (f) the dose number,
 - (g) the administration route,
 - (h) the injection site,
 - (i) an indicator of any cold chain failure associated with the vaccine,
 - (j) the name of the vaccinator and the vaccinator's unique provider number assigned by the Régie de l'assurance maladie du Québec under the Act respecting the sharing of certain health information (2012, chapter 23), or, if the vaccinator has no such number, the vaccinator's title and the number of the vaccinator's licence to practise, and
 - (k) the name, address, telephone number and unique identification number, assigned by the operations manager of the register of bodies under the Act respecting the sharing of certain health information, of the location providing health services and social services to which the vaccinator is attached and, if applicable, the physical location where the vaccine was administered; and

- (3) the following additional information:

(a) a history of any illness contracted that would have been preventable by vaccination,

(b) any temporary contraindication for vaccination,

(c) any permanent contraindication for vaccination,

(d) any precautions taken at the time of vaccination,

(e) clinical notes concerning the vaccination,

(f) the reason for the vaccination,

(g) in the case of a prescription, the name and the unique provider number, assigned by the Régie de l'assurance maladie du Québec under the Act respecting the sharing of certain health information, of the person who wrote the prescription or initiated a therapeutic measure under a prescription, or, if the person has no such number, the person's title and the number of the person's licence to practise,

(h) a note that the person refuses to receive a vaccine or a vaccination series, if applicable,

(i) a note that the person has requested that his or her information not be released for vaccination reminder, recall or promotion purposes, as applicable,

(j) any unusual post-immunization clinical manifestations,

(k) the vaccination profile of the person vaccinated, including the dose of the same vaccine to be administered at a later date, the expected date of administration, the date of clinical eligibility and the administration status of the vaccine,

(l) the source of the information and a note that the vaccination history has been validated by a health professional, if applicable, and

(m) a note that the information on the vaccination registry and how it works has been sent to the vaccinated person or the holder of parental authority or the tutor, curator or mandatary of the person, if applicable; and

(4) any other information prescribed by regulation of the Minister.

“65. The personal information contained in the vaccination registry may be released

(1) to a vaccinator, for verification of the vaccination history of a person before administering a vaccine;

(2) to the national public health director, if the director has been informed that a particular vaccine lot provides inadequate protection and the director considers that the persons who have received the vaccine must be traced;

(3) to a public health director, when the information is necessary for an epidemiological investigation;

(4) to an institution operating a local community service centre, for the purpose of conducting vaccination reminder, recall or promotion activities in its territory; and

(5) to a public health director to whom an institution has entrusted activities mentioned in subparagraph 4 pursuant to an agreement.

However, a person may at any time demand of the operations manager of the vaccination registry that his or her information contained in the registry not be used for the purposes of subparagraphs 4 and 5 of the first paragraph.

“66. Any other release of personal information contained in the vaccination registry is subject to sections 17 to 28 of the Act respecting health services and social services (chapter S-4.2), with the necessary modifications.”

157. Section 69 of the Act is amended

(1) by replacing “Any physician or nurse” in the first paragraph by “Any health professional with the authority to make a medical diagnosis or to assess a person’s health condition”;

(2) by replacing “The physician or nurse” wherever it appears in the second paragraph by “The health professional”;

(3) by striking out the third paragraph.

158. Section 138 of the Act is amended by replacing “any physician or nurse” in paragraph 1 by “any health professional”.

159. Section 174 of the Act is replaced by the following section:

“174. The information listed in section 64 on any vaccination received by a person before (*insert the date of coming into force of this section*) is released to the operations manager of the vaccination registry for registration, under the conditions and in the manner prescribed by the Minister, if available and if

(1) held by an institution, a public health director, the Institut national de santé publique du Québec or the Minister; or

(2) brought to the attention of a health professional and validated by the latter or by another health professional.”

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

160. Section 19 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) is amended

(1) by replacing “, in sections 520.3.0.1 and 520.3.1 and in the first paragraph of section 520.3.2” in paragraph 7 by “and in sections 520.3.0.1 and 520.3.1”;

(2) by adding the following paragraph after paragraph 12:

“(13) for the purposes of the Act respecting the sharing of certain health information (2012, chapter 23).”

161. Section 19.0.2 of the Act is amended

(1) by inserting “expiration date of the health insurance card,” after “health insurance number,” in the first paragraph;

(2) by striking out “unique identification number,” in the first paragraph;

(3) by replacing “its validity or facilitating the transfer of the other information” at the end of the first paragraph by “the validity or facilitating the transfer of the other information”;

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

“In the case of a newborn, the institution shall release to the Régie de l’assurance maladie du Québec the number of the registrar of civil status form on which the accoucheur draws up an attestation of birth as required under article 111 of the Civil Code of Québec.”

162. Section 505 of the Act is amended by striking out “and, subject to section 520.3.2” in paragraph 24.

163. The heading of Part III.1 of the Act is amended by replacing “EDP ASSETS” by “INFORMATION ASSETS”.

164. Section 520.1 of the Act is replaced by the following section:

“520.1. In this Act, “information asset” means an information asset within the meaning of the Act respecting the sharing of certain health information (2012, chapter 23).”

165. Section 520.2 of the Act is replaced by the following section:

“520.2. If necessary the Minister may, in keeping with the orientations and standards determined by the Conseil du trésor under the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03) and after consulting the chair of the

Conseil du trésor, define additional orientations and standards regarding information assets used to support health and social services network management.

The agencies are responsible for implementing those orientations and standards in the network.”

166. Section 520.3.1 of the Act is amended by inserting “, or in the areas of jurisdiction of other agencies,” after “jurisdiction” in the first paragraph.

167. Sections 520.3.2 to 520.4 of the Act are repealed.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES FOR CREE NATIVE PERSONS

168. Section 173.3 of the Act respecting health services and social services for Cree Native persons (R.S.Q., chapter S-5) is repealed.

ACT TO AMEND THE ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES AND OTHER LEGISLATIVE PROVISIONS

169. Section 25 of the Act to amend the Act respecting health services and social services and other legislative provisions (2005, chapter 32) is amended by striking out paragraph 4.

170. Section 184 of the Act is amended by striking out paragraph 3.

171. Sections 189, 221, 228 and 229 of the Act are repealed.

172. Section 287 of the Act is amended by striking out paragraph 1.

173. Sections 295 and 322 of the Act are repealed.

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

174. Section 6 of the 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 (2007, chapter 31) is repealed.

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

175. The 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 (2008, chapter 8) is repealed.

CHAPTER IV

FINAL PROVISIONS

176. A health and social services institution may not transfer to an information technology-based medium any information recorded between 1 January 1935 and 31 December 1964 in the file it holds on a person who was under the age of 21 at the time the person was admitted to a psychiatric hospital, formerly known as an insane asylum or a hospital for the treatment of mental illness, referred to in the Programme national de réconciliation avec les orphelins et orphelines de Duplessis established by Order in Council 1153-2001 dated 26 September 2001 (2001, G.O. 2, 7359, in French only) and Order in Council 675-2003 dated 18 June 2003 (2003, G.O. 2, 3182, in French only).

A user referred to in the first paragraph or, if that user is incapable, the tutor, curator or mandatary of the user is entitled to demand that the institution destroy his or her information described in the first paragraph. In such a case, the information concerned must be completely destroyed.

An institution that contravenes this section is guilty of an offence and is liable to a fine of \$7,500 to \$75,000.

177. Order in Council 404-2008 (2008, G.O. 2, 1979, in French only), Order in Council 757-2009 (2009, G.O. 2, 3162, in French only), Order in Council 566-2010 (2010, G.O. 2, 3111, in French only), ministerial order 2009-010 (2009, G.O. 2, 3287), ministerial order 2009-012 (2009, G.O. 2, 4129), ministerial order 2011-013 (2011, G.O. 2, 2560) and ministerial order 2011-015 (2011, G.O. 2, 3725) are repealed.

178. No health information concerning a person that is held in a health information bank in a clinical domain may be released through the Québec Health Record before the expiry of 30 days after this Act takes effect in the area of jurisdiction of a health and social services agency in which the person resides, except information concerning a person who did not refuse to have a Québec Health Record during the experimental project implemented in the area of jurisdiction of the agency concerned.

179. The Government may specify the dates on which the provisions of this Act take effect according to the areas of jurisdiction of health and social services agencies, and the dates from which the obligation to release health information to the operations manager of a health information bank in a clinical domain applies, according to the types of bodies providing health and social services or the clinical domains it specifies.

The Minister must inform the people in the area of jurisdiction of the agency concerned of the aims and operational procedures of the Québec Health Record, including the right of a person to refuse to allow his or her health information that is held in the health information banks in the clinical domains to be released through the Québec Health Record, as well as the means that may be used to express refusal and the right of a person to have access to his or her health

information and to request that it be corrected within 30 days prior to the effective date of this Act.

180. The provisions of this Act come into force on the date or dates to be set by the Government.

2012, chapter 24

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

Bill 11

Introduced by Mr. Stéphane Bédard, Government House Leader, Minister responsible for Government Administration and Chair of the Conseil du trésor

Introduced 15 November 2012

Passed in principle 29 November 2012

Passed 29 November 2012

Assented to 6 December 2012

Coming into force: 6 December 2012

Legislation amended:

Act respecting the National Assembly (chapter A-23.1)

Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (chapter C-52.1)

Explanatory notes

This Act allows independent Members, in the same way as Members of political parties represented in the National Assembly, to transfer moneys they receive for research and support purposes to their budget for the remuneration of personnel. It also allows personnel hired for such purposes to form part of an independent Member's personnel in the same manner as the other members of the personnel of the independent Member.

In addition, it provides that the Whip of a party referred to in subparagraph 6 of the first paragraph of section 7 of the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly is a House officer.

Lastly, the House Leader of such a party receives an additional indemnity and one of the conditions, set out under the same subparagraph 6, for recognizing a political party for the purpose of granting an indemnity to its leader is removed.



Chapter 24

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

[Assented to 6 December 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 108 of the Act respecting the National Assembly (chapter A-23.1) is amended by adding the following paragraph at the end:

“Independent Members may transfer the moneys required for the remuneration of regular personnel hired to assist them for research and support purposes to the budget granted to them under subparagraph 3 of the first paragraph of section 104. The personnel hired to assist independent Members for such purposes forms part of their personnel in the same manner as the other members of their personnel.”

2. Section 124.1 of the Act is amended by replacing “and the Chief Official Opposition Whip in the National Assembly” in the first paragraph by “, the Chief Official Opposition Whip and the Whip of a party contemplated in subparagraph 6 of the first paragraph of section 7 of the said Act”.

3. Section 7 of the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (chapter C-52.1) is amended by replacing subparagraph 6 of the first paragraph by the following subparagraphs:

“(6) any Member, other than the Member contemplated in subparagraph 4, who leads an opposition party in the Assembly shall receive on an annual basis an indemnity equal to 35% of the annual indemnity if that party

(a) had at least 12 Members elected at the last general election; or

(b) obtained 20% of the valid votes cast, according to the official addition of the votes cast throughout Québec at the last general election;

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

4. This Act has effect from the beginning of the 40th Legislature.

- 5.** This Act comes into force on 6 December 2012.

2012, chapter 25 INTEGRITY IN PUBLIC CONTRACTS ACT

Bill 1

Introduced by Mr. Stéphane Bédard, Minister responsible for Government Administration and Chair of the Conseil du trésor

Introduced 1 November 2012

Passed in principle 20 November 2012

Passed 7 December 2012

Assented to 7 December 2012

Coming into force: 7 December 2012, except sections 3, 4, 5 and 9, paragraph 6 of section 13, sections 14 and 16, paragraph 1 of section 18, sections 23, 24, 31 to 39, 43 to 45, 47, 48, 51, 52, 56, 69, 71 to 75, 78, 79, 81 and 82, which come into force on the date or dates to be set by the Government

Legislation amended:

Tax Administration Act (chapter A-6.002)

Act respecting the Autorité des marchés financiers (chapter A-33.2)

Building Act (chapter B-1.1)

Cities and Towns Act (chapter C-19)

Code of Penal Procedure (chapter C-25.1)

Labour Code (chapter C-27)

Municipal Code of Québec (chapter C-27.1)

Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01)

Act respecting the Communauté métropolitaine de Québec (chapter C-37.02)

Act respecting contracting by public bodies (chapter C-65.1)

Anti-Corruption Act (chapter L-6.1)

Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20)

Act respecting occupational health and safety (chapter S-2.1)

Act respecting the Société de l'assurance automobile du Québec (chapter S-11.011)

Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01)

Act respecting public transit authorities (chapter S-30.01)

Explanatory notes

This Act amends the Act respecting contracting by public bodies to enhance integrity in public contracts.

To that end, it proposes a system under which audits will be conducted to ascertain that enterprises wishing to enter into contracts with public bodies or municipalities meet the required conditions as regards integrity.

(Cont'd on next page)

Explanatory notes (Cont'd)

To enter into such a contract, an enterprise must first obtain an authorization from the Autorité des marchés financiers (the Authority). The Authority will examine the integrity of the enterprise and of its shareholders, partners, directors or officers and of any person or entity that has direct or indirect legal or de facto control over the enterprise.

To ensure that the Authority has all the relevant information it needs to make decisions as regards authorizations, it is empowered to mandate the Associate Commissioner for Audits appointed under the Anti-Corruption Act to conduct the audits the Associate Commissioner considers necessary. The factors to be considered by the Authority in making such decisions are specified in this Act.

An authorization will be valid for a period of three years and is renewable.

The scope of the Act respecting contracting by public bodies is broadened in order to extend the concept of “public body” to include other State entities and thus bring them under that Act.

Other amendments are made for more effective enforcement of the Act respecting contracting by public bodies.



Chapter 25

INTEGRITY IN PUBLIC CONTRACTS ACT

[Assented to 7 December 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING CONTRACTING BY PUBLIC BODIES

1. Section 1 of the Act respecting contracting by public bodies (chapter C-65.1) is replaced by the following section:

“**1.** The purpose of this Act is to determine the conditions applicable with regard to public contracts between a public body and a contractor who is a legal person established for a private interest, a general, limited or undeclared partnership or a natural person who operates a sole proprietorship.

The purpose of this Act is also to determine certain conditions applicable to subcontracts directly or indirectly related to a contract described in the first paragraph.

In addition, the purpose of this Act is to determine certain conditions applicable to any other contract related to a contract or a subcontract described in the first or second paragraph.”

2. Section 2 of the Act is amended by inserting the following subparagraph before subparagraph 1 of the first paragraph:

“(0.1) public confidence in the public procurement process by attesting to the integrity of tenderers;”.

3. Section 4 of the Act is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(4) bodies at least half of whose members or directors are appointed or elected by the Government or a minister;”.

4. Sections 7 and 7.1 of the Act are repealed.

5. Section 10 of the Act is amended by inserting the following paragraph after the second paragraph:

“For the purposes of this section, if no threshold is applicable under an intergovernmental agreement, the threshold to be applied by a public body is the threshold set by the Government.”

6. Section 13 of the Act is amended

- (1) by inserting “equal to or” after “expenditure” in the first paragraph;
- (2) by replacing “minister responsible” in the last paragraph by “Conseil du trésor”.

7. Section 17 of the Act is amended by inserting “equal to or” after “involves an expenditure” in the first sentence of the second paragraph.

8. The Act is amended by inserting the following chapter after section 21:

“CHAPTER V.0.1

“CONTRACT RULES COMPLIANCE MONITOR

“21.0.1. The chief executive officer of a public body must designate a contract rules compliance monitor.

However, two public bodies under the responsibility of the same minister may agree to have the contract rules compliance monitor of one public body act in the same capacity for the other.

“21.0.2. The functions of the contract rules compliance monitor include

- (1) seeing that the contract rules prescribed by this Act and the regulations, policies and directives under this Act are complied with;
- (2) advising, and making recommendations or providing advisory opinions to, the chief executive officer on compliance with contract rules;
- (3) seeing that measures are put in place within the public body to ensure the integrity of internal processes;
- (4) seeing to the professional fitness of the personnel involved in contractual activities; and
- (5) exercising any other function the chief executive officer may require to ensure that contract rules are complied with.”

9. Chapter V.1 of the Act, comprising sections 21.1 to 21.16, is repealed.

10. The Act is amended by inserting the following chapter after section 21.16:

“CHAPTER V.2**“PRIOR AUTHORIZATION FOR PUBLIC CONTRACT OR PUBLIC SUBCONTRACT****“DIVISION I****“CONDITIONS AND OBLIGATIONS**

“21.17. An enterprise that wishes to enter into a contract with a public body involving an expenditure equal to or greater than the amount determined by the Government must obtain an authorization for that purpose from the *Autorité des marchés financiers* (the Authority). The amount may vary according to the category of contract.

An enterprise that wishes to enter into a subcontract that involves an expenditure equal to or greater than that amount and that is directly or indirectly related to a contract described in the first paragraph must also obtain such an authorization. Such subcontracts are public subcontracts.

For the purposes of this chapter, “enterprise” means a legal person established for a private interest, a general, limited or undeclared partnership or a natural person who operates a sole proprietorship.

“21.18. An enterprise that enters into a contract with a public body or that enters into a public subcontract must hold an authorization on the date the contract or subcontract is entered into. In the case of a consortium, every enterprise in the consortium must hold an authorization on that date.

Moreover, an enterprise that responds to a call for tenders for a public contract or subcontract must hold an authorization on the date it submits its bid, unless the call for tenders specifies a different date which precedes the date the contract is entered into.

An authorization must be maintained throughout the contract or subcontract.

“21.19. A contractor or subcontractor who is in the process of performing a public contract or subcontract but no longer holds an authorization because it expired or the Authority revoked it or refused to renew it is deemed to have defaulted on the contract or subcontract on the expiry of a period of 60 days after the date the authorization expired or the Authority notified its decision. However, the contractor or subcontractor is not deemed to have defaulted in the case described in the fourth paragraph of section 21.41 or as regards honouring the contract or subcontract guarantees.

Despite the first paragraph and for a reason in the public interest, a public body may apply to the *Conseil du trésor* for permission for continued performance of a public contract or subcontract within 30 days after receiving notification from the Authority that the contractor or subcontractor no longer holds an authorization. The *Conseil du trésor* may subject the permission to

certain conditions, including that the contractor or subcontractor agree to the implementation, at the contractor's or subcontractor's expense, of oversight and monitoring measures.

“21.20. The Conseil du trésor may, in exceptional circumstances, give a public body permission to enter into a contract with an enterprise that does not hold an authorization, or give a contractor of a public body permission to enter into a public subcontract directly related to a public contract with such an enterprise, if it is in the public interest that the contract or subcontract be performed by that enterprise. The Conseil du trésor may subject the permission to certain conditions, including that the contractor or subcontractor agree to the implementation, at the contractor's or subcontractor's expense, of oversight and monitoring measures.

If a public body considers that urgent action is required and there is a threat to human safety or property, its chief executive officer may allow a contract to be entered into with an enterprise that does not hold an authorization or give a contractor of the public body permission to enter into a public subcontract directly related to a public contract with such an enterprise. The chief executive officer must however give the Chair of the Conseil du trésor notice in writing within 15 days.

The Chair of the Conseil du trésor publishes the name of the enterprise having entered into a contract or subcontract under the first or second paragraph by posting it on a website within 15 days after the decision of the Conseil or after receiving notice from the chief executive officer of the public body. The Chair also publishes the name of the enterprise in the *Gazette officielle du Québec*.

“21.21. Despite section 21.17, the chief executive officer of a public body may enter into a contract with an enterprise that does not hold an authorization if the enterprise does not have an establishment in Québec and the contract is to be performed outside Québec. The chief executive officer of the public body must give the Chair of the Conseil du trésor notice in writing within 30 days.

“21.22. To obtain the authorization required under section 21.17, an enterprise must submit an application to the Authority.

“21.23. The application for authorization must be filed with the Authority by the natural person who is the operator if it is for a sole proprietorship, by a director or an officer if it is for a legal person and by a partner if it is for a partnership. The person filing the application acts as respondent for the purposes of this chapter.

The application must be in the form prescribed by the Authority and be filed together with the information and documents prescribed by regulation of the Authority and the fee determined by a decision of the Conseil du trésor. The information, documents and fee required may vary according to the type of enterprise or the place where the enterprise mainly carries on its activities.

“21.24. In order for an application for authorization to be considered by the Authority, the enterprise must

(1) if it has an establishment in Québec, provide an attestation from Revenu Québec, issued not more than 30 days before the date on which the application is filed, stating that the enterprise has filed the returns and the reports that it was required to file under fiscal laws and that it has no overdue account payable to the Minister of Revenue, including when recovery of an account has been legally suspended or arrangements have been made with the enterprise to ensure payment and the enterprise has not defaulted on the payment arrangements; and

(2) not have been refused an authorization or have had its authorization revoked under any of sections 21.26 to 21.28 in the preceding 12 months; the Authority may consider a shorter period if it is satisfied that the enterprise has taken the necessary corrective measures.

Subparagraph 1 also applies to applications for renewal.

“21.25. The Authority suspends an authorization if the enterprise no longer complies with the requirements for obtaining the attestation from Revenu Québec referred to in subparagraph 1 of the first paragraph of section 21.24. The suspension becomes effective on the 30th day after the date written notice of the suspension is sent to the enterprise. An enterprise may, however, bring itself back into compliance with those requirements before that time.

An enterprise whose authorization is suspended may, nevertheless, perform a public contract or subcontract if it held an authorization on the date the contract or subcontract was entered into or, when the enterprise submitted a bid in response to a call for tenders, on the bid submission deadline.

“21.26. The Authority refuses to grant or to renew an authorization, or revokes an authorization, if

(1) the enterprise has, in the preceding five years, been found guilty of an offence listed in Schedule I;

(2) any of the enterprise’s shareholders holding 50% or more of the voting rights attached to the shares that may be exercised under any circumstances has, in the preceding five years, been found guilty of an offence listed in Schedule I;

(3) any of the enterprise’s directors or officers has, in the preceding five years, been found guilty of an offence listed in Schedule I;

(4) the enterprise has, in the preceding five years, been found guilty by a foreign court of an offence which, if committed in Canada, could have resulted in criminal or penal proceedings for an offence listed in Schedule I;

(5) the enterprise has been found guilty of an offence under section 641.2 of the Act respecting elections and referendums in municipalities (chapter E-2.2), section 221.1.2 of the Act respecting school elections (chapter E-2.3) or section 564.3 of the Election Act (chapter E-3.3), and the prohibition prescribed by that section in connection with the offence has not expired, unless a judge has suspended the prohibition;

(6) the enterprise has, in the preceding two years, been ordered to suspend work by a decision enforceable under section 7.8 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20); or

(7) the enterprise has, in the preceding two years, been ordered by a final judgment to pay an amount claimed under subparagraph c.2 of the first paragraph of section 81 of that Act.

A finding of guilty must be disregarded if a pardon has been obtained.

“21.27. The Authority may refuse to grant or to renew an authorization or may revoke an authorization if the enterprise concerned fails to meet the high standards of integrity that the public is entitled to expect from a party to a public contract or subcontract.

“21.28. For the purposes of section 21.27, the integrity of an enterprise and that of its directors, partners, officers and shareholders as well as that of other persons or entities that have direct or indirect legal or de facto control over the enterprise may be examined.

To that end, the Authority may consider such factors as

(1) whether the enterprise or a person or entity referred to in the first paragraph maintains connections with a criminal organization within the meaning of subsection 1 of section 467.1 of the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) or with any other person or entity that engages in laundering of proceeds of crime or in trafficking in a substance included in any of Schedules I to IV to the Controlled Drugs and Substances Act (Statutes of Canada, 1996, chapter 19);

(2) whether the enterprise or a person or entity referred to in the first paragraph has been prosecuted, in the preceding five years, for any of the offences listed in Schedule I;

(3) whether an enterprise, any of its directors, partners, officers or shareholders or a person or entity that has direct or indirect legal or de facto control over the enterprise has direct or indirect legal or de facto control over the enterprise seeking or holding an authorization and was, at the time an offence listed in Schedule I was committed by another enterprise, a director, partner, officer or shareholder of that other enterprise or a person or entity that had direct or indirect legal or de facto control over that other enterprise, provided the other enterprise was found guilty of the offence in the preceding five years;

(4) whether the enterprise is under the direct or indirect legal or de facto control of another enterprise that has, in the preceding five years, been found guilty of an offence listed in Schedule I or whether any of the directors, partners or officers of that other enterprise or a person or entity that had direct or indirect legal or de facto control over that other enterprise was under such control at the time the offence was committed;

(5) whether the enterprise or a person or entity referred to in the first paragraph has, in the preceding five years, been found guilty of or prosecuted for any other criminal or penal offence committed in the course of the enterprise's business;

(6) whether the enterprise or a person or entity referred to in the first paragraph has repeatedly evaded or attempted to evade compliance with the law in the course of the enterprise's business;

(7) whether a reasonable person would conclude that the enterprise is the extension of another enterprise that would be unable to obtain an authorization;

(8) whether a reasonable person would conclude that the enterprise is lending its name to another enterprise that would be unable to obtain an authorization;

(9) whether the enterprise's activities are incommensurate with its legal sources of financing; and

(10) whether the enterprise's structure enables it to evade the application of this Act.

For the purposes of section 21.27, the Authority may also consider whether a person in authority acting on behalf of the enterprise has, in the preceding five years, been found guilty of or prosecuted for an offence listed in Schedule I.

A finding of guilty must be disregarded if a pardon has been obtained. The facts and circumstances surrounding an offence for which a pardon has been obtained may nevertheless be taken into consideration.

For an enterprise that is a public corporation, a person holding 10% or more of the voting rights attached to the shares of the enterprise is a shareholder.

“21.29. For the purposes of sections 21.26 to 21.28, the Authority does not take into consideration any pending recourse against a finding of guilty.

“21.30. When an enterprise submits an application for authorization or for renewal, the Authority sends the Associate Commissioner for Audits appointed under section 8 of the Anti-Corruption Act (chapter L-6.1) the information obtained so that the audit the Associate Commissioner considers necessary may be conducted.

“21.31. As soon as possible after receiving the information, the Associate Commissioner for Audits provides an advisory opinion to the Authority on the enterprise concerned.

The advisory opinion must state the grounds for any recommendation that an authorization be refused or not be renewed under sections 21.26 to 21.28.

“21.32. At any time during the validity period of an authorization, the Associate Commissioner may audit the enterprise concerned. If the Associate Commissioner, in the course of such an audit, finds that the validity of an authorization may be undermined, the Associate Commissioner provides an advisory opinion to that effect to the Authority. The advisory opinion must state the grounds on which it is recommended that the authorization be revoked under any of sections 21.26 to 21.28.

“21.33. The audits provided for in sections 21.30 and 21.32 may be conducted, in accordance with the Anti-Corruption Act, by the audit teams referred to in paragraph 1 of section 10 of that Act and by any person authorized for that purpose by the Associate Commissioner.

“21.34. The Authority sends the Associate Commissioner any new information regarding the enterprise that it obtains from the enterprise or a public body or otherwise.

“21.35. The Authority may require that an enterprise communicate any information needed for the purposes of this chapter. The enterprise must communicate the information to the Authority within the time limit specified by the Authority. If the enterprise fails to do so, the Authority may revoke its authorization.

“21.36. Before refusing to grant or renew or before revoking an authorization, the Authority may order the enterprise concerned to take the necessary corrective measures within the time it specifies.

“21.37. Before refusing to grant or renew or before revoking an authorization, the Authority must notify the enterprise concerned in writing as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and allow the enterprise at least 10 days to submit written observations and provide additional documents to complete the file.

The Authority may make a decision without complying with those prior obligations if urgent action is required or to prevent irreparable harm. In such a case, the enterprise concerned may, within the time limit specified in the decision, submit written observations and provide additional documents to complete the file for the purposes of a review of the decision by the Authority.

“21.38. On the expiry of the time limit specified in the first paragraph of section 21.37 and after examining any observations submitted by the enterprise, the Authority informs the enterprise of its decision.

An enterprise to which the Authority has refused to grant an authorization, whose authorization the Authority has refused to renew or has revoked, or whose authorization has expired (unless, in the latter case, the fourth paragraph of section 21.41 applies) must, within 10 days after receiving the decision or after the authorization expires, provide in writing to the Authority the name of every public body with which it has a contract in process and the name of every enterprise with which it has a subcontract in process, stating the name of the public body that entered into the public contract to which the subcontract is related.

“21.39. The Authority informs the Associate Commissioner, Revenu Québec, the Commission de la construction du Québec and the Régie du bâtiment du Québec of its decision to grant, to revoke or to refuse to grant or renew an authorization. It also informs them of any application for removal from the register.

The Authority must further inform each public body concerned, as soon as possible, of the information it obtains from an enterprise under the second paragraph of section 21.38.

“21.40. An enterprise holding an authorization must notify the Authority, within the time specified by regulation of the Authority, of any change to any information previously provided.

“21.41. An authorization is valid for a period of three years.

To maintain its authorization, an enterprise must submit an application for renewal. The application for renewal must be submitted to the Authority at least 90 days before the authorization is to expire.

An authorization for which an application for renewal is submitted in time remains valid until the Authority rules on the application, unless the authorization is revoked in the meantime. The procedure for filing an application for renewal is the same as for an application for authorization, and the same conditions apply.

Despite section 21.18, an enterprise that no longer holds an authorization for the sole reason that it did not submit an application for renewal in time as required under the second paragraph may, despite the expiry of the authorization, continue public contracts or subcontracts already in process until the Authority’s decision on the renewal of the authorization.

“21.42. The Government may amend Schedule I.

“21.43. A regulation of the Authority under this Act must be submitted for approval to the Conseil du trésor, which may approve it with or without amendment.

The Conseil du trésor may make such a regulation if the Authority fails to make it within the time determined by the Conseil du trésor.

“21.44. A decision of the Government under the first paragraph of section 21.17 or under section 21.42 and the decision of the Conseil du trésor under the second paragraph of section 21.23 come into force on the 30th day after their publication in the *Gazette officielle du Québec* or on any later date specified in the decision or regulation. Sections 4 to 8, 11 and 17 to 19 of the Regulations Act (chapter R-18.1) do not apply to those decisions.

“DIVISION II

“REGISTER OF AUTHORIZATIONS

“21.45. The Authority keeps a register of enterprises holding an authorization to enter into a contract or a subcontract under this chapter.

The content of the register is determined by regulation of the Authority.

“21.46. The register is public and the Authority must make it accessible to the public.

“21.47. The Authority may require that an enterprise holding an authorization communicate any information needed to maintain the register.

“21.48. An enterprise that has no public contracts or subcontracts in process may ask the Authority to withdraw its authorization. In such a case, the Authority removes the enterprise’s name from the register.”

11. Section 22 of the Act is amended

(1) by replacing “over” by “equal to or greater than”;

(2) by adding the following sentence at the end: “Such a regulation may prescribe how that information may be made available electronically in an open document format on a storage medium so that it can be reused.”;

(3) by adding the following paragraph:

“In addition to the initial amount of each contract, the information that must be published includes every additional expenditure exceeding that amount by more than 10% and the total amount paid by the public body for each contract.”

12. Section 22.1 of the Act is amended by replacing “The Minister of Health and Social Services and the Minister of Education, Recreation and Sports” in the second paragraph by “The chief executive officers of public bodies referred to in section 4”.

13. Section 23 of the Act is amended

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

“**23.** The Government may, by regulation and on the recommendation of the Conseil du trésor,”;

(2) by replacing “, and that are awarded to public bodies, including contract management rules or procedures” in subparagraph 1 of the first paragraph by “entered into by public bodies, for subcontracts related to such contracts or for any other contracts related to such contracts or subcontracts, including contract or subcontract management rules or procedures”;

(3) by inserting “equal to or” after “expenditure” in subparagraph 5 of the first paragraph;

(4) by replacing “over” in subparagraph 6 of the first paragraph by “equal to or greater than”;

(5) by replacing “the minister responsible, the chief executive officer of a public body, a health and social services agency” in subparagraph 7 of the first paragraph by “the chief executive officer of a public body”;

(6) by striking out subparagraphs 8 to 13 of the first paragraph;

(7) by striking out the last paragraph.

14. Section 23.1 of the Act is repealed.

15. Section 24.1 of the Act is repealed.

16. Section 24.2 of the Act is repealed.

17. The heading of Chapter VIII of the Act is amended by replacing “THE MINISTERS RESPONSIBLE” by “THE CONSEIL DU TRÉSOR”.

18. Section 25 of the Act is amended

(1) by striking out “or a body described in section 7” in the first paragraph;

(2) by replacing “minister responsible for a public body or a body described in section 7 may authorize the body” in the second paragraph by “Conseil du trésor may authorize a public body”.

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

“25.1. The Conseil du trésor may establish policies and determine directions, conditions or measures to support contract rules compliance monitors and ensure that their functions are exercised coherently.”

20. Section 26 of the Act is replaced by the following section:

“26. The Conseil du trésor may issue directives on the management of the supply, service and construction contracts of public bodies. Such directives may apply to all public bodies or a particular group of public bodies. They are binding on the public bodies concerned.

Directives issued under the first paragraph may also pertain to contracts entered into with a natural person who does not operate a sole proprietorship or with any other entity not mentioned in section 1.”

21. Section 27 of the Act is replaced by the following section:

“27. The Conseil du trésor may prescribe model contract forms or other standard documents to be used by public bodies or by a particular group of public bodies.”

22. The Act is amended by inserting the following chapter after section 27.4:

“CHAPTER VIII.2

“PENAL PROVISIONS

“27.5. Every person who makes a false or misleading statement to the Authority to obtain, renew or keep an authorization required under section 21.17 or to have the person’s name removed from the register of authorizations is guilty of an offence and liable to a fine of \$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in any other case.

“27.6. Every person who makes a false or misleading statement when submitting a bid under this Act is guilty of an offence and liable to a fine of \$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in any other case.

“27.7. A contractor who does not hold an authorization under the first paragraph of section 21.17 although required to hold one and submits a bid for a public contract in response to a call for tenders or enters into a public contract is guilty of an offence and liable to a fine of \$2,500 to \$13,000 in the case of a natural person and \$7,500 to \$40,000 in any other case, unless the contractor was given permission to continue a contract under section 21.19 or to enter into a contract under section 21.20.

“27.8. A contractor who, in the course of a contract described in section 21.17 entered into with a public body, enters into a subcontract with an enterprise that does not hold an authorization although it is required to hold one, is guilty of an offence and liable to a fine of \$2,500 to \$13,000 in the case of a natural person and \$7,500 to \$40,000 in any other case. The subcontractor is also guilty of an offence and liable to the same fine.

“27.9. An enterprise that fails to provide, in accordance with the second paragraph of section 21.38, the name of every public body referred to in that paragraph is guilty of an offence and liable to a fine of \$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in any other case.

“27.10. An enterprise that fails to notify the Authority, as required under section 21.40, of any change to any information previously provided for the purpose of obtaining an authorization is guilty of an offence and liable to a fine of \$2,500 to \$13,000 in the case of a natural person and \$7,500 to \$40,000 in any other case.

“27.11. A contractor who makes a false or misleading request for payment to a public body for an amount that includes an amount to which the contractor is not entitled is guilty of an offence and liable to a fine of \$5,000 to \$30,000 in the case of a natural person and \$15,000 to \$100,000 in any other case.

“27.12. Every person who contravenes a provision of a regulation whose contravention constitutes an offence under paragraph 15 of section 23 is guilty of an offence and liable to a fine of \$500 to \$5,000.

“27.13. Every person who helps or, by encouragement, advice, consent, authorization or command, induces another person to commit an offence under any of sections 27.5 to 27.12 is guilty of the same offence.

“27.14. For a subsequent offence, the minimum and maximum fines prescribed in this chapter are doubled.

“27.15. Penal proceedings for an offence under any of sections 27.5, 27.9 and 27.10 may be instituted by the Authority.

When the Authority takes charge of the prosecution, the fine imposed by the court belongs to the Authority.”

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

“58.1. Despite section 57 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), any information allowing a person to be identified as a member of a selection committee set up under this Act or the regulations is not personal information that is public information.”

24. Section 59 of the Act is amended by striking out “, except the second and third paragraphs of section 21.2.1, the administration of which falls under the responsibility of the Minister of Revenue”.

25. The Act is amended by inserting the following schedule after section 60:

“SCHEDULE I

“(Sections 21.26, 21.28 and 21.42)

“OFFENCES

Act or Regulation	Section	Summary Description of Offence
Criminal Code (R.S.C. 1985, c. C-46)	119	Bribery of judicial officers
	120	Bribery of officers
	121	Frauds on the government – contractor subscribing to an election fund to obtain a contract with the government
	122	Breach of trust by public officer
	123	Municipal corruption
	124	Selling or purchasing office
	125	Influencing or negotiating appointments or dealing in offices
	132	Perjury relating to commercial, professional, industrial or financial business
	136	Witness giving contradictory evidence relating to commercial, professional, industrial or financial business
	220	Causing death by criminal negligence in the course of commercial, professional, industrial or financial business
	221	Causing bodily harm by criminal negligence in the course of commercial, professional, industrial or financial business
	236	Manslaughter committed in the course of commercial, professional, industrial or financial business
	334	Theft committed in the course of commercial, professional, industrial or financial business
	336	Criminal breach of trust
	337	Public servant refusing to deliver property
	346	Extortion
	347	Receiving interest at a criminal rate
	362	False pretence or false statement
	366	False document
	368	Use of forged document
	375	Obtaining something by instrument based on forged document
	380	Fraud – property, money or valuable security or service

	382	Fraudulent manipulation of stock exchange transactions
	382.1	Prohibited insider trading
	388	Misleading receipt or acknowledgment
	397	Falsification of books and documents
	398	Falsifying employment record
	422	Criminal breach of contract
	426	Secret commissions
	462.31	Laundering proceeds of crime
	463	Attempting to commit, and accessory to the commission of, an offence listed in this schedule
	464	Counselling another person to commit an offence listed in this schedule, if the offence is not committed
	465	Conspiring with another person to commit an offence listed in this schedule
	467.11	Participation in activities of criminal organization
	467.12	Commission of offence for criminal organization
	467.13	Instructing commission of offence for criminal organization
Competition Act (R.S.C. 1985, c. C-34)	45	Conspiracies, agreements or arrangements between competitors
	46	Implementation of foreign directives
	47	Bid-rigging
Corruption of Foreign Public Officials Act (S.C. 1998, c. 34)	3	Bribing a foreign public official
Controlled Drugs and Substances Act (S.C. 1996, c. 19)	5	Trafficking in substances and possession for purpose of trafficking
	6	Importing or exporting substances and possession for the purpose of exporting
	7	Production of substance
Income Tax Act (R.S.C. 1985, c. 1, 5th Supplement)	239(1)(a)	Making, or participating in, assenting to or acquiescing in the making of, false or deceptive statements in a return, certificate, statement, document or answer
	239(1)(b)	Having destroyed, altered, mutilated, secreted or otherwise disposed of records or books of account to evade payment of a tax

- 239(1)(c) Making, or assenting to or acquiescing in the making of, false or deceptive entries, or having omitted to enter a material particular, in records or books of account of a taxpayer
- 239(1)(d) Having wilfully evaded or attempted to evade compliance with the Act or payment of taxes
- 239(1)(e) Having conspired with any person to commit an offence described in paragraphs *a* to *d* of subsection 239(1)
- 239(1.1) Obtaining or claiming a refund or credit to which the person or another person is not entitled or a refund or credit in an amount greater than the amount to which the person or another person is entitled
- 239(2.1) Wilfully providing another person with an incorrect identification number for a tax shelter
- 239(2.2)(a) Knowingly providing, or knowingly allowing to be provided, to any person any taxpayer information – knowingly allowing any person to have access to any taxpayer information – knowingly using any taxpayer information otherwise than in the course of the administration or enforcement of this Act, the Canada Pension Plan, the Unemployment Insurance Act or the Employment Insurance Act or than for the purpose for which it was provided under this section
- 239(2.2)(b) Knowingly contravening an order made to implement such measures as are necessary to ensure that taxpayer information is not used or provided to any person for any purpose not relating to a legal proceeding relating to the supervision, evaluation or disciplining of an authorized person
- 239(2.21) Knowingly using, providing to any person, allowing the provision to any person, or allowing any person access to, taxpayer information provided for a particular purpose for any other purpose

	239(2.3)	Unlawfully using, communicating, or allowing the communication of, the social insurance number of an individual or the business number of a taxpayer or partnership
Excise Tax Act (R.S.C. 1985, c. E-15)	327(1)(a)	Making, or participating in, assenting to or acquiescing in the making of, false or deceptive statements in a return, application, certificate, statement, document or answer
	327(1)(b)	Destroying, altering or otherwise disposing of documents or making, or assenting to or acquiescing in the making of, false entries, or omitting to enter, or assenting to or acquiescing in the omission of, a material particular in the documents of a person for the purpose of evading payment or remittance of any tax or obtaining a refund or rebate to which the person is not entitled
	327(1)(c)	Having wilfully evaded or attempted to evade compliance with the Act or payment or remittance of tax or net tax imposed under the Act
	327(1)(d)	Having wilfully, in any manner, obtained or attempted to obtain a rebate or refund to which a person is not entitled
	327(1)(e)	Having conspired with any person to commit an offence described in paragraphs <i>a</i> to <i>c</i> of subsection 327(1)
Tax Administration Act (c. A-6.002)	60.1	Contravening section 34.1 – keeping a register in electronic form with a “zapper”
	60.2	Contravening section 34.2 – manufacturing or making a “zapper” available
	62	Making false or deceptive statements – evading payment or remittance of a duty – obtaining a refund without being entitled to it – conspiring to commit such an offence
	62.0.1	Failing to pay, deduct, withhold, collect or remit a duty and failing to file a return – conspiring to commit such an offence

	62.1	Evading remittance or payment of a duty – destroying, altering or secreting registers and supporting documents – false entries – omitting to enter a material particular in records or supporting documents – conspiring to commit such an offence
	68	Having directed, authorized or participated in the commission by a corporation of an offence listed in this schedule
	68.0.1	Aiding another person to commit a fiscal offence listed in this schedule
	71.3.2	Communicating or using information contained in a tax record or originating from such a record for a purpose not provided for in the Act
Deposit Insurance Act (c. A-26)	46(b)	Furnishing the Autorité des marchés financiers with false information
Act respecting insurance (c. A-32)	406(c)	Knowingly giving the Autorité des marchés financiers incorrect information
Act respecting contracting by public bodies (c. C-65.1)	27.5	Making a false or misleading statement to the Autorité des marchés financiers to obtain an authorization to enter into contracts or to have one's name removed from the register
	27.6	Making a false or misleading statement in connection with a bid
	27.11	Making a false or misleading request for payment
	27.13	Helping to commit an offence under section 27.5, 27.6 or 27.11
Act respecting financial services cooperatives (c. C-67.3)	605	Knowingly furnishing information, reports or other documents that are false or misleading
Act respecting the distribution of financial products and services (c. D-9.2)	16 with 485	Not acting with honesty and loyalty
	469.1	Making a misrepresentation when pursuing activities governed by the Act
Money-Services Businesses Act (c. E-12.000001)	66(1)	Making a misrepresentation when pursuing activities governed by the Act

Derivatives Act (c. I-14.01)	65 with 160 144	Not acting with honesty and loyalty
		Using information relating to an investment program for one's own benefit in trading in derivatives included in the program
	145.1	Trading in a standardized derivative that is the subject of material order information or recommending that another party do so, or disclosing the information to anyone
	148(6)	Providing false documents or information, or access to false documents or information, to the Autorité des marchés financiers
	150	Influencing or attempting to influence the market price or the value of a derivative or of the underlying interest of a derivative by means of unfair, improper or fraudulent practices
	151	Perpetrating fraud or engaging or participating in market manipulation, dishonest transactions or fraudulent tactics
Act respecting labour relations, vocational training and workforce management in the construction industry (c. R-20)	84	Molesting, hindering or insulting any member or employee of the Commission de la construction du Québec in the performance of duties, or otherwise obstructing such performance
	111.1	Carrying out construction work or causing such work to be carried out in contravention of a decision ordering the suspension of the work rendered under section 7.4.1
	122(4)	Knowingly destroying, altering or falsifying any register, pay-list, registration system or document relating to the application of the Act, a regulation or a collective agreement
Act respecting trust companies and savings companies (c. S-29.01)	356	Giving false or misleading information
Fuel Tax Act (c. T-1)	44	Obtaining or attempting to obtain a refund by means of false or misleading statements

Securities Act (c. V-1.1)	160 with	Not dealing fairly, honestly, loyally
	202	and in good faith
	187	Insider trading involving securities of a reporting issuer or changing an interest in a financial instrument related to such securities
	188	Disclosing privileged information to another party or recommending that another party trade in the securities of the issuer with respect to which the offender is an insider
	189.1	Unlawfully using privileged information
	190	Unlawfully using information relating to an investment program established by an investment fund or by a portfolio management adviser
	195(6)	Providing the Autorité des marchés financiers with false documents or information, or access to false documents or information
	195.2	Influencing or attempting to influence the market price or the value of securities by means of unfair, improper or fraudulent practices
	196	Making a misrepresentation
	197	Making a misrepresentation
	199.1	Engaging or participating in any transaction in securities or any trading method relating to a transaction in securities, or in any act, practice or course of conduct knowing that it constitutes fraud or is of a misleading nature
Regulation respecting construction contracts of municipal bodies (c. C-19, r. 3)	7 with 10	Producing an attestation from Revenu Québec that contains false or inaccurate information, using the attestation of a third party or making a false declaration on one's holding an attestation
	8 with 10	Assisting another person to contravene section 7

Regulation respecting supply contracts, service contracts and construction contracts of bodies referred to in section 7 of the Act respecting contracting by public bodies (c. C-65.1, r. 1.1)	7 with 10	Submitting an attestation from Revenu Québec that contains false or inaccurate information, submitting the attestation of a third person, or making a false declaration regarding the holding of an attestation
	8 with 10	Helping another person to contravene section 7
Regulation respecting supply contracts of public bodies (c. C-65.1, r. 2)	37.4 with 45.1	Submitting an attestation from Revenu Québec that contains false or inaccurate information, producing the attestation of a third person, or making a false declaration regarding the holding of an attestation
	37.5 with 45.1	Helping another person to contravene section 37.4
Regulation respecting service contracts of public bodies (c. C-65.1, r. 4)	50.4 with 58.1	Submitting an attestation from Revenu Québec that contains false or inaccurate information, producing the attestation of a third person, or making a false declaration regarding the holding of an attestation
	50.5 with 58.1	Helping another person to contravene section 50.4
Regulation respecting construction contracts of public bodies (c. C-65.1, r. 5)	40.6 with 58.1	Submitting an attestation from Revenu Québec that contains false or inaccurate information, producing the attestation of a third person, or making a false declaration regarding the holding of an attestation
	40.7 with 58.1	Helping another person to contravene section 40.6

”.

AMENDING PROVISIONS

TAX ADMINISTRATION ACT

26. The Tax Administration Act (chapter A-6.002) is amended by inserting the following section after section 69.4:

“69.4.1. The Associate Commissioner for Audits appointed under section 8 of the Anti-Corruption Act (chapter L-6.1) may communicate, without the consent of the person concerned, information obtained under subparagraph y of the second paragraph of section 69.1 to the Autorité des

marchés financiers for the purposes of Chapter V.2 of the Act respecting contracting by public bodies (chapter C-65.1).”

ACT RESPECTING THE AUTORITÉ DES MARCHÉS FINANCIERS

27. Section 9 of the Act respecting the Autorité des marchés financiers (chapter A-33.2) is amended by inserting “except the Act respecting contracting by public bodies (chapter C-65.1)” after “referred to in section 7” in the first paragraph.

28. The Act is amended by inserting the following section after section 43.1:

“**43.2.** No later than 31 July each year, the Authority must file with the Chair of the Conseil du trésor, for the previous fiscal year, a financial report and a report on its activities relating to the administration of Chapter V.2 of the Act respecting contracting by public bodies (chapter C-65.1).

The reports must contain all the information required by the Chair.”

29. Section 44 of the Act is amended by replacing “and the financial statements” in the second paragraph by “, the financial statements and the financial report”.

30. Section 749 of the Act is amended by adding “, except for the provisions relating to the functions and powers exercised by the Authority for the purposes of the Act respecting contracting by public bodies (chapter C-65.1), which are under the responsibility of the Minister who is the Chair of the Conseil du trésor” at the end.

BUILDING ACT

31. Section 56 of the Building Act (chapter B-1.1) is amended by striking out “or restriction” in the third paragraph.

32. Subdivision 3.1 of Division II of Chapter IV of the Act, including its heading and sections 65.1 to 65.4, is repealed.

33. Section 66 of the Act is amended by replacing “and the classes or subclasses of such licences and any restriction under section 65.1” by “and the classes and subclasses of such licences”.

34. Section 71 of the Act is amended by striking out paragraph 7.

35. Section 109.6 of the Act is amended by striking out paragraphs 2 and 3.

36. Section 185 of the Act is amended by striking out paragraph 16.1.

37. Section 197 of the Act is amended by replacing “, the first paragraph of section 37.1, the first paragraph of section 65.2 or section 65.3” by “or the first paragraph of section 37.1”.

CITIES AND TOWNS ACT

38. Section 573.3.1.1 of the Cities and Towns Act (chapter C-19) is amended by striking out the fourth and fifth paragraphs.

39. Section 573.3.3.2 of the Act is repealed.

40. The Act is amended by inserting the following section after section 573.3.3.2:

“573.3.3.3. Sections 21.17 to 21.20, 21.25, 21.34, 21.38, 21.39, 21.41, 27.6 to 27.9, 27.11, 27.13 and 27.14 of the Act respecting contracting by public bodies (chapter C-65.1) apply, with the necessary modifications, in respect of any municipal contract that involves an expenditure equal to or greater than the amount determined by the Government under section 21.17 of that Act and pertains to the performance of work or the supply of insurance, equipment, materials or services.

For the purposes of those sections, any contract referred to in the first paragraph is deemed to be a public contract, any subcontract that involves an expenditure equal to or greater than the amount determined by the Government under section 21.17 of that Act and is directly or indirectly related to such a contract is deemed to be a public subcontract, every municipality is deemed to be a public body, and the Minister of Municipal Affairs, Regions and Land Occupancy exercises, in respect of those public contracts and subcontracts, the responsibilities conferred on the Conseil du trésor or its Chair.”

CODE OF PENAL PROCEDURE

41. The Code of Penal Procedure (chapter C-25.1) is amended by inserting the following article after article 2:

“2.1. The provisions of this Code that apply to legal persons also apply to partnerships, with the necessary modifications.”

42. The Code is amended by inserting the following article after article 232:

“232.1. Unless otherwise provided by law, a sentence applicable to a legal person is also applicable to a partnership.”

LABOUR CODE

43. Schedule I to the Labour Code (chapter C-27) is amended by striking out “the first paragraph of section 80.2,” in paragraph 18.

MUNICIPAL CODE OF QUÉBEC

44. Article 938.1.1 of the Municipal Code of Québec (chapter C-27.1) is amended by striking out the fourth and fifth paragraphs.

45. Article 938.3.2 of the Code is repealed.

46. The Code is amended by inserting the following article after article 938.3.2:

“938.3.3. Sections 21.17 to 21.20, 21.25, 21.34, 21.38, 21.39, 21.41, 27.6 to 27.9, 27.11, 27.13 and 27.14 of the Act respecting contracting by public bodies (chapter C-65.1) apply, with the necessary modifications, in respect of any municipal contract that involves an expenditure equal to or greater than the amount determined by the Government under section 21.17 of that Act and pertains to the performance of work or the supply of insurance, equipment, materials or services.

For the purposes of those sections, any contract referred to in the first paragraph is deemed to be a public contract, any subcontract that involves an expenditure equal to or greater than the amount determined by the Government under section 21.17 of that Act and is directly or indirectly related to such a contract is deemed to be a public subcontract, every municipality is deemed to be a public body, and the Minister of Municipal Affairs, Regions and Land Occupancy exercises, in respect of those public contracts and subcontracts, the responsibilities conferred on the Conseil du trésor or its Chair.”

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

47. Section 113.1 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is amended by striking out the fourth and fifth paragraphs.

48. Section 118.1.1 of the Act is repealed.

49. The Act is amended by inserting the following section after section 118.1.1:

“118.1.2. Sections 21.17 to 21.20, 21.25, 21.34, 21.38, 21.39, 21.41, 27.6 to 27.9, 27.11, 27.13 and 27.14 of the Act respecting contracting by public bodies (chapter C-65.1) apply, with the necessary modifications, in respect of any contract awarded by the Community that involves an expenditure equal to or greater than the amount determined by the Government under section 21.17 of that Act and pertains to the performance of work or the supply of insurance, equipment, materials or services.

For the purposes of those sections, any contract referred to in the first paragraph is deemed to be a public contract, any subcontract that involves an expenditure equal to or greater than the amount determined by the Government

under section 21.17 of that Act and is directly or indirectly related to such a contract is deemed to be a public subcontract, the Community is deemed to be a public body, and the Minister of Municipal Affairs, Regions and Land Occupancy exercises, in respect of those public contracts and subcontracts, the responsibilities conferred on the Conseil du trésor or its Chair.”

50. Section 118.2 of the Act is amended by replacing “118.1.1” in the first paragraph by “118.1.2”.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

51. Section 106.1 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) is amended by striking out the fourth and fifth paragraphs.

52. Section 111.1.1 of the Act is repealed.

53. The Act is amended by inserting the following section after section 111.1.1:

“111.1.2. Sections 21.17 to 21.20, 21.25, 21.34, 21.38, 21.39, 21.41, 27.6 to 27.9, 27.11, 27.13 and 27.14 of the Act respecting contracting by public bodies (chapter C-65.1) apply, with the necessary modifications, in respect of any contract awarded by the Community that involves an expenditure equal to or greater than the amount determined by the Government under section 21.17 of that Act and pertains to the performance of work or the supply of insurance, equipment, materials or services.

For the purposes of those sections, any contract referred to in the first paragraph is deemed to be a public contract, any subcontract that involves an expenditure equal to or greater than the amount determined by the Government under section 21.17 of that Act and is directly or indirectly related to such a contract is deemed to be a public subcontract, the Community is deemed to be a public body, and the Minister of Municipal Affairs, Regions and Land Occupancy exercises, in respect of those public contracts and subcontracts, the responsibilities conferred on the Conseil du trésor or its Chair.”

54. Section 111.2 of the Act is amended by replacing “111.1.1” in the first paragraph by “111.1.2”.

ANTI-CORRUPTION ACT

55. Section 1 of the Anti-Corruption Act (chapter L-6.1) is amended by inserting “and to enhance public confidence in the public procurement process” at the end of the first sentence.

56. Section 2 of the Act is amended by adding “or a contravention of any of sections 27.5 to 27.11 of the Act respecting contracting by public bodies (chapter C-65.1)” at the end of paragraph 1.

57. Section 7 of the Act is amended by adding the following sentence at the end of the first paragraph: “The Commissioner has the authority to prevent, detect or repress crime or statutory offences and to apprehend offenders.”

58. Section 8 of the Act is amended by replacing the second sentence of the first paragraph by the following sentence: “The Associate Commissioner exercises the functions conferred on the Associate Commissioner by this Act, with the independence provided for in this Act.”

59. Section 10 of the Act is amended by replacing paragraph 1 by the following paragraphs:

“(1) to direct and coordinate the activities of audit teams either made up of members of the Commissioner’s personnel placed under the Associate Commissioner’s authority, or designated by the Government, as the case may be;

“(1.1) to order audit teams, or a person authorized by the Associate Commissioner, to conduct the necessary audits so that the Associate Commissioner may provide to the Autorité des marchés financiers the advisory opinions required under sections 21.31 and 21.32 of the Act respecting contracting by public bodies (chapter C-65.1);”.

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

“11.1. The Commissioner or the Associate Commissioner may, in accordance with the applicable legislative provisions, enter into an agreement with a government other than the Gouvernement du Québec, a department of such a government, an international organization, or a body of such a government or organization.”

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

“13.1. For the purposes of an audit under sections 21.30 and 21.32 of the Act respecting contracting by public bodies (chapter C-65.1), the Associate Commissioner or a person authorized by the Associate Commissioner may

(1) enter, at any reasonable hour, the establishment of an enterprise that is applying for an authorization to enter into a public contract or subcontract or that holds an authorization to enter into such a contract or subcontract under that Act or any other premises where documents or information relevant for the purposes of sections 21.26 to 21.28 of that Act may be found, and carry out inspections and examinations;

(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 from the persons present any information relevant for the purposes of sections 21.26 to 21.28 of that Act as well as the production of any book, register, account, contract, record or other related document; and

(4) examine and make copies of documents containing information relevant for the purposes of those sections.

Any person who has the custody, possession or control of documents referred to in this section must communicate them to the person conducting the audit and facilitate their examination by that person.

An authorized person who has conducted an audit submits a report to the Associate Commissioner.

“13.2. The person conducting the audit must, on request, produce identification and show the document attesting his or her authorization.”

62. Section 14 of the Act is amended by replacing the second paragraph by the following paragraphs:

“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 have the authority to prevent, detect or repress crime or statutory offences and to apprehend offenders.

They must take the oaths set out in Schedules A and B to the Police Act (chapter P-13.1) before the Commissioner.”

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

“14.1. Any person who hinders or attempts to hinder a person conducting an audit or an investigator in the exercise of auditing or investigating functions, refuses to provide any information or document that person or the investigator is entitled to require or examine, or conceals or destroys any document relevant to an audit or investigation is guilty of an offence and is liable to a fine of \$4,000 to \$20,000.

For any subsequent offence, the amounts are doubled.

“14.2. Any person who helps a person to commit an offence under section 14.1 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.”

64. Section 15 of the Act is amended by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) conduct, on the Associate Commissioner’s request, the audits provided for in sections 21.30 and 21.32 of the Act respecting contracting by public

bodies (chapter C-65.1) and communicate the audit findings to the Associate Commissioner;

“(2) report to the Associate Commissioner on any action taken in the case files sent to them by the Associate Commissioner; and

“(3) inform the Associate Commissioner of any matter under audit that they believe could more appropriately be dealt with by an investigation or a proceeding in connection with a penal or criminal offence under a federal or a Québec law.”

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

“**16.1.** Despite the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) and any other communication restrictions under other laws of Québec, a body or person referred to in section 3 must provide any information or document in their possession required, in keeping with the constitutional requirements regarding privacy, by the Commissioner or Associate Commissioner in the exercise of their functions.”

66. Sections 20 and 21 of the Act are amended by replacing “or members” by “, members” and by inserting “or a person authorized to conduct audits” after “Government”.

67. Section 26 of the Act is amended by adding the following paragraph:

“An employee of a body or person described in section 3 may make a disclosure to the Commissioner in accordance with the first paragraph.”

68. Section 31 of the Act is amended

(1) by striking out “, to the extent possible,”;

(2) by adding the following sentence at the end: “The Commissioner may however communicate the identity of such persons to the Director of Criminal and Penal Prosecutions.”

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

69. Section 7.3 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20) is amended by replacing the second paragraph by the following paragraph:

“The Commission may also, in the same manner, request any person who carries out construction work or causes construction work to be carried out under a contract described in section 3 of the Act respecting contracting by

public bodies (chapter C-65.1) to prove to the Commission that they hold an authorization under Chapter V.2 of that Act to the extent that they are required to hold one.”

70. Section 7.5 of the Act is replaced by the following section:

“**7.5.** The Commission may authorize the resumption of the suspended construction work upon proof by the person who intends to carry out the work or cause the work to be carried out that

(1) they are the holder of the appropriate licence issued under the Building Act (chapter B-1.1) and, where applicable, of the appropriate competency certificate or proof of exemption issued under this Act;

(2) that every person whose services they intend to hire to carry out the work or whom they intend to assign to the work is the holder of such a competency certificate or proof of exemption or, where applicable, of a licence referred to in paragraph 1; and

(3) that they hold an authorization under Chapter V.2 of the Act respecting contracting by public bodies (chapter C-65.1) if required to hold one or that they have been permitted to continue a public contract under section 21.19 of that Act.”

71. Section 80.2 of the Act is repealed.

72. Section 123 of the Act is amended

(1) by striking out subparagraphs 8.2 and 8.3 of the first paragraph;

(2) by striking out the last paragraph.

73. Section 123.4.2 of the Act is amended by replacing “a regulation under subparagraphs 8.2 and 8.3 of the first paragraph of section 123 and of the provisions of the Building Act (chapter B-1.1) pertaining to licences that contain a restriction as regards the obtention of a public contract” by “sections 21.26 to 21.28 of the Act respecting contracting by public bodies (chapter C-65.1)”.

74. Section 123.4.4 of the Act is amended

(1) by replacing “to the Régie du bâtiment du Québec and a mandatory Corporation referred to in section 129.3 of the Building Act (chapter B-1.1)” by “to the Associate Commissioner for Audits appointed under the Anti-Corruption Act (chapter L-6.1)”;

(2) by replacing “the provisions of the Building Act pertaining to licences that contain a restriction as regards the obtention of a public contract” by “Chapter V.2 of the Act respecting contracting by public bodies (chapter C-65.1)”.

ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

75. Sections 167.2 and 176.0.3 of the Act respecting occupational health and safety (chapter S-2.1) are repealed.

76. Section 174 of the Act is amended by replacing “The Commission may” in the second paragraph by “Despite the first paragraph, the Commission may communicate to the Régie du bâtiment du Québec any information that is necessary for the application of the Building Act (chapter B-1.1). Similarly, it may communicate to the Commission de la construction du Québec any information that is necessary for the application of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20). It may also”.

77. The Act is amended by inserting the following section after section 174.1:

“**174.2.** The Commission must communicate to the Régie du bâtiment du Québec any information relating to a finding of guilty for an offence under any section of this Act, to the extent that the information is necessary for the application of the provisions of the Building Act (chapter B-1.1) pertaining to the issue, amendment, suspension or cancellation of a licence.”

ACT RESPECTING THE SOCIÉTÉ DE L'ASSURANCE AUTOMOBILE DU QUÉBEC

78. Section 23.0.14 of the Act respecting the Société de l'assurance automobile du Québec (chapter S-11.011) is amended by striking out the second paragraph.

79. Section 23.0.15 of the Act is repealed.

ACT RESPECTING MIXED ENTERPRISE COMPANIES IN THE MUNICIPAL SECTOR

80. The Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01) is amended by inserting the following section after section 41:

“**41.1.** Despite sections 40 and 41, sections 21.17 to 21.20, 21.25, 21.34, 21.38, 21.39, 21.41, 27.6 to 27.9, 27.11, 27.13 and 27.14 of the Act respecting contracting by public bodies (chapter C-65.1) apply, with the necessary modifications, to any contract awarded by a mixed enterprise company that involves an expenditure equal to or greater than the amount determined by the Government under section 21.17 of that Act and pertains to the performance of work or the supply of insurance, equipment, materials or services.

For the purposes of those sections, any contract referred to in the first paragraph is deemed to be a public contract, any subcontract that involves an expenditure equal to or greater than the amount determined by the Government under section 21.17 of that Act and is directly or indirectly related to such a

contract is deemed to be a public subcontract, every mixed enterprise company is deemed to be a public body, and the Minister of Municipal Affairs, Regions and Land Occupancy exercises, in respect of those public contracts and subcontracts, the responsibilities conferred on the Conseil du trésor or its Chair.

This section also applies to any body that is similar to a mixed enterprise company and is constituted under a private Act, including the legal persons constituted under chapters 56, 61 and 69 of the statutes of 1994, chapter 84 of the statutes of 1995 and chapter 47 of the statutes of 2004.”

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

81. Section 103.1 of the Act respecting public transit authorities (chapter S-30.01) is amended by striking out the fourth and fifth paragraphs.

82. Section 108.1.1 of the Act is repealed.

83. The Act is amended by inserting the following section after section 108.1.1:

“108.1.2. Sections 21.17 to 21.20, 21.25, 21.34, 21.38, 21.39, 21.41, 27.6 to 27.9, 27.11, 27.13 and 27.14 of the Act respecting contracting by public bodies (chapter C-65.1) apply, with the necessary modifications, in respect of any contract awarded by a transit authority that involves an expenditure equal to or greater than the amount determined by the Government under section 21.17 of that Act and pertains to the performance of work or the supply of insurance, equipment, materials or services.

For the purposes of those sections, any contract referred to in the first paragraph is deemed to be a public contract, any subcontract that involves an expenditure equal to or greater than the amount determined by the Government under section 21.17 of that Act and is directly or indirectly related to such a contract is deemed to be a public subcontract, every transit authority is deemed to be a public body, and the Minister of Municipal Affairs, Regions and Land Occupancy exercises, in respect of those public contracts and subcontracts, the responsibilities conferred on the Conseil du trésor or its Chair.”

84. Section 108.2 of the Act is amended by replacing “108.1.1” in the first paragraph by “108.1.2”.

TRANSITIONAL AND FINAL PROVISIONS

85. From 15 January 2013, for the purposes of section 21.17 of the Act respecting contracting by public bodies (chapter C-65.1), the contracts and subcontracts to which that section applies are construction contracts and subcontracts and service contracts and subcontracts that involve an expenditure equal to or greater than \$40,000,000 and for which the award process is underway on or begins after that date.

86. Despite the expenditure amount specified in section 85 or determined by the Government under section 21.17 of the Act respecting contracting by public bodies, the Government may, before 31 March 2016, determine that Chapter V.2 of that Act applies to public contracts or subcontracts or to contracts or subcontracts deemed to be public contracts or subcontracts under that Act even if they involve a lower expenditure amount. The Government may also determine that that chapter applies to a category of public contracts or subcontracts or of such deemed public contracts or subcontracts other than the categories determined under those sections or to groups of public contracts or subcontracts or of such deemed public contracts or subcontracts, whether or not they are of the same category. The Government may determine special terms for the applications for authorization that enterprises must file with the Autorité des marchés financiers in respect of such contracts or subcontracts.

87. The Government may, before 31 March 2016, require enterprises that are party to public contracts or subcontracts, or contracts or subcontracts deemed to be public contracts or subcontracts under the law, that are in process to file an application for authorization under Chapter V.2 of the Act respecting contracting by public bodies within the time specified by the Government. In such a case, the Government may determine, on the date or dates it sets, the provisions of that chapter that are applicable and modify them as necessary. The Government may also set a different time period from that specified in section 21.19 for the enterprise to be deemed to have defaulted on a contract.

For the purposes of the first paragraph, the Government may target contracts or subcontracts or groups of contracts or subcontracts, whether or not they are of the same category and even if they involve an expenditure that is lower than the expenditure amount specified in section 85 or determined under section 21.17 of the Act respecting contracting by public bodies. The Government may determine special terms for the applications for authorization that enterprises must file with the Autorité des marchés financiers.

88. An enterprise that has been refused an authorization or whose authorization has been revoked under Chapter V.2 of the Act respecting contracting by public bodies must be named in the register of enterprises ineligible for public contracts kept under Division II of Chapter V.1 of that Act for a period of five years or until the date preceding the date on which its name is registered in the register of enterprises holding an authorization, if earlier than the expiry of that period.

89. Chapter V.2 of the Act respecting contracting by public bodies applies to a body referred to in sections 7 and 7.1 of that Act as they read before being repealed by section 4 as of 7 December 2012.

90. Until the coming into force of sections 3 and 4, the second paragraph of section 1 of the Act respecting contracting by public bodies as it read on 6 December 2012 continues to apply. The second paragraph of section 1 of that Act, as replaced by section 1, also applies to bodies referred to in sections 7 and 7.1 of that Act.

91. Schedule I to the Regulation respecting the register of enterprises ineligible for public contracts and oversight and monitoring measures (chapter C-65.1, r. 8.1) is replaced by Schedule I to the Act respecting contracting by public bodies. The name of any enterprise named in the register only on account of an offence that is no longer listed in the schedule is removed from the register. Other enterprises named in the register remain so named until the end of the period for which they were declared ineligible for public contracts before the replacement of Schedule I to the regulation. An enterprise found guilty, after the coming into force of this section, of an offence listed in the schedule to the regulation as replaced by this section must be named in the register for a period of five years from the final judgment.

92. A policy made or deemed to be made under the Act respecting contracting by public bodies continues to apply to the extent that it is not incompatible with a directive or policy made under that Act as amended by this Act.

93. Until their repeal comes into force, sections 21.3 and 21.5 of the Act respecting contracting by public bodies are respectively replaced by sections 21.19 and 21.20 of that Act, with the necessary modifications, and the authorization required under section 65.2.1 of the Building Act (chapter B-1.1) is replaced by the permission required under that section 21.19.

94. Until the coming into force of paragraph 2 of section 18, the second paragraph of section 25 of the Act respecting contracting by public bodies is to be read as follows:

“The Conseil du trésor may authorize a public body or a body described in section 7 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.”

95. The authorization held by an enterprise under Chapter V.2 of the Act respecting contracting by public bodies stands in lieu of the attestation from Revenu Québec that every enterprise is required to hold in accordance with the regulations under that Act or 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) or the Act respecting public transit authorities (chapter S-30.01).

96. Until the coming into force of section 9, paragraph 1 of section 2 of the Anti-Corruption Act (chapter L-6.1) is to be read as follows:

“(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 or a contravention of any of sections 21.12

to 21.14 and 27.5 to 27.11 of the Act respecting contracting by public bodies (chapter C-65.1);”.

97. Until the coming into force of section 69, the second paragraph of section 7.3 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20) is to be read as follows:

“The Commission may also, in the same manner, request any person who carries out construction work or causes construction work to be carried out either under a contract described in section 3 of the Act respecting contracting by public bodies (chapter C-65.1) or under a public contract referred to in section 65.4 of the Building Act (chapter B-1.1) to prove to the Commission that they hold an authorization under Chapter V.2 of the Act respecting contracting by public bodies to the extent that they are required to hold one, and that the licence they held on the date they tendered for that contract following a call for tenders, or on the date the contract was awarded in other cases, did not contain any restriction as regards the obtention of a public contract.”

98. Until the coming into force of section 73, section 123.4.2 of the Act respecting labour relations, vocational training and workforce management in the construction industry is to be read as follows:

“**123.4.2.** The Commission shall collect and keep updated all data necessary for the purposes of a regulation under subparagraphs 8.2 and 8.3 of the first paragraph of section 123, the provisions of the Building Act (chapter B-1.1) pertaining to licences that contain a restriction as regards the obtention of a public contract and sections 21.26 to 21.28 of the Act respecting contracting by public bodies (chapter C-65.1).”

99. Until the coming into force of section 74, section 123.4.4 of the Act respecting labour relations, vocational training and workforce management in the construction industry is to be read as follows:

“**123.4.4.** The Commission shall communicate to the Régie du bâtiment du Québec, a mandatory Corporation referred to in section 129.3 of the Building Act (chapter B-1.1) and the Associate Commissioner for Audits appointed under the Anti-Corruption Act (chapter L-6.1) the information it holds in respect of a contractor and, in the case of a legal person, any of its directors or, in the case of a partnership, any of its partners, that is necessary for the purposes of the provisions of the Building Act pertaining to licences that contain a restriction as regards the obtention of a public contract and for the purposes of Chapter V.2 of the Act respecting contracting by public bodies (chapter C-65.1).”

100. The first regulation made by the Authority under sections 21.23, 21.40 and 21.45 of the Act respecting contracting by public bodies and the first decision of the Conseil du trésor made under section 21.23 of that Act come into force on the date of their publication in the *Gazette officielle du Québec*

or on any later date specified in the regulation or decision. A decision of the Government under section 86 or 87 comes into force on the date of its adoption or on any later date specified in it, and must be published in the *Gazette officielle du Québec* as soon as possible. Sections 4 to 8, 11 and 17 to 19 of the Regulations Act (chapter R-18.1) do not apply to those decisions or that regulation.

101. The Chair of the Conseil du trésor must, not later than 1 February 2014, report to the Government on the implementation of the amendments made by this Act to the Act respecting contracting by public bodies.

The report under the first paragraph is tabled in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days of resumption. The report is examined by the competent committee of the National Assembly.

102. This Act comes into force on 7 December 2012, except sections 3, 4, 5 and 9, paragraph 6 of section 13, sections 14 and 16, paragraph 1 of section 18, sections 23, 24, 31 to 39, 43 to 45, 47, 48, 51, 52, 56, 69, 71 to 75, 78, 79, 81 and 82, which come into force on the date or dates to be set by the Government.

2012, chapter 26

AN ACT TO AMEND THE ELECTION ACT IN ORDER TO REDUCE THE ELECTOR CONTRIBUTION LIMIT, LOWER THE CEILING ON ELECTION EXPENSES AND INCREASE PUBLIC FINANCING OF QUÉBEC POLITICAL PARTIES

Bill 2

Introduced by Mr. Bernard Drainville, Minister responsible for Democratic Institutions and Active Citizenship

Introduced 6 November 2012

Passed in principle 15 November 2012

Passed 6 December 2012

Assented to 7 December 2012

Coming into force: 1 January 2013, except for paragraph 1 of section 16, which comes into force on 7 January 2013, and paragraph 2 of section 8, which comes into force on 1 May 2013

Legislation amended:

Election Act (chapter E-3.3)

Taxation Act (chapter I-3)

Explanatory notes

This Act reduces from \$1,000 to \$100 the total contributions that an elector may make under the Election Act during the same calendar year to each authorized political party, independent Member and independent candidate. Additional contributions of \$100 may be made for every general election or by-election.

In addition, the amount of the annual allowance that may be paid to authorized political parties is raised from \$0.82 to \$1.50 per elector entered on the list of electors used at the last general election. An additional allowance is to be paid when a general election is held. Moreover, under certain conditions, amounts may be paid to authorized entities under the Election Act based on the amounts they receive in contributions.

The ceiling on election expenses is lowered.

Certain other rules respecting financing are revised, particularly with respect to cash contributions, to the maximum amount that can be required as membership dues by authorized political parties and to the leadership campaigns of authorized political parties.

(Cont'd on next page)

Explanatory notes (Cont'd)

Lastly, the Taxation Act is amended in order to abolish the tax credit to which an individual is entitled for making contributions to authorized political parties, independent Members, independent candidates and political party leadership candidates referred to in the Election Act.



Chapter 26

AN ACT TO AMEND THE ELECTION ACT IN ORDER TO REDUCE THE ELECTOR CONTRIBUTION LIMIT, LOWER THE CEILING ON ELECTION EXPENSES AND INCREASE PUBLIC FINANCING OF QUÉBEC POLITICAL PARTIES

[Assented to 7 December 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ELECTION ACT

1. Section 81 of the Election Act (chapter E-3.3) is replaced by the following section:

“81. The Chief Electoral Officer shall determine, after each general election, the annual allowance that may be paid to the authorized parties under section 82. The allowance is revised annually.

The allowance is paid on a monthly or quarterly basis after consultation with the authorized party concerned.”

2. Section 82 of the Act is amended by replacing “\$0.82” in the first paragraph by “\$1.50”.

3. The Act is amended by inserting the following sections after section 82:

“82.1. Within 10 days of the order instituting the holding of a general election, the Chief Electoral Officer shall pay an additional allowance to the authorized parties referred to in section 82.

This additional allowance is calculated following the modalities provided in the first paragraph of section 82 by replacing the amount therein by \$1.00.

“82.2. The Chief Electoral Officer shall pay, in the manner and at the frequency the Chief Electoral Officer determines,

(1) \$2.50 for each dollar contributed to an authorized party up to an annual amount of \$20,000 paid in contributions to each party;

(2) in addition to the contributions referred to in subparagraph 1 of this paragraph, \$1.00 for each dollar contributed to an authorized party up to an annual amount of \$200,000 paid in contributions to each party.

During a general election, in addition to the amounts provided for in the first paragraph, the Chief Electoral Officer shall pay, in the manner and at the frequency the Chief Electoral Officer determines,

(1) \$2.50 for each additional dollar contributed to an authorized party for that election, up to \$20,000 paid in contributions to each party;

(2) in addition to the contributions referred to in subparagraph 1 of this paragraph, \$1.00 for each additional dollar contributed to an authorized party for that election, up to \$200,000 paid in contributions to each party.

“82.3. To be entitled to receive the amounts provided for in section 82.2, a party that has been authorized since the last general election and that is not entitled to receive the allowance provided for in section 81 must submit to the Chief Electoral Officer, in the manner the Chief Electoral Officer determines,

(1) a list of the name and address of at least 1,000 members who meet the conditions set out in section 51.1; or

(2) a list of the name and address of at least 500 members who meet the conditions set out in section 51.1 and come from at least 10 administrative regions having at least 25 members each.

The Chief Electoral Officer may take any measures necessary to verify the information provided under the first paragraph.

“82.4. The Chief Electoral Officer shall pay, in the manner and at the frequency the Chief Electoral Officer determines, \$2.50 for each dollar contributed to an independent Member or independent candidate, up to an annual amount of \$800 paid in contributions, to each Member or candidate.”

4. Section 83 of the Act is replaced by the following section:

“83. The sums provided for in sections 82 to 82.2 and 82.4 are used to defray expenses related in particular to day-to-day operations, the propagation of a political program, the coordination of the political activities of the members or supporters of a party and election expenses. They are also used to reimburse the principal of loans.”

5. Section 84 of the Act is replaced by the following section:

“84. The sums provided for in sections 82 to 82.2 and 82.4 are paid by cheque made to the order of the official representative of the party, the independent Member or the independent candidate. These sums may also be paid by means of a transfer of funds to an account held by the official representative.”

6. Section 86 of the Act is amended

(1) by striking out the first paragraph;

(2) by replacing “of every party contemplated in” in the second paragraph by “of a political party, an independent Member or an independent candidate under”.

7. Section 88 of the Act is amended

(1) by replacing subparagraph 3 of the second paragraph by the following subparagraph:

“(3) amounts paid to an authorized entity under any legislative provision;”;

(2) by replacing “\$50” in subparagraph 5 of the second paragraph by “\$25”;

(3) by replacing subparagraph 6 of the second paragraph by the following subparagraph:

“(6) an entrance fee to a political activity, where the fee does not exceed the real cost of this activity by more than 5%, up to one admission per person. The sums that exceed the real cost of the activity by more than 5% must be remitted to the Chief Electoral Officer, within 30 days of the Chief Electoral Officer’s request, who then remits the sums to the Minister of Finance;”;

(4) by replacing “activity or rally” in subparagraph 6.1 of the second paragraph by “or fundraising activity”;

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

“A political activity is an activity held by an authorized entity that is not aimed at raising funds for the entity.”

8. Section 91 of the Act is amended

(1) by replacing “\$1,000” in the first paragraph by “\$100”;

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

“In addition to the contributions referred to in the first paragraph, an elector from an electoral division for which an order was issued under section 128 may make contributions for a total amount not exceeding \$100 for the benefit of each of the parties, independent Members and independent candidates.

During a general election, the contributions referred to in the second paragraph may be made as of the day following the issue of the order instituting the election up to the 90th day after polling day. During a by-election, these contributions may be made as of the vacancy of the seat up to the 30th day after polling day.”

9. Section 93 of the Act is amended

- (1) by replacing “less than \$100” in the second paragraph by “\$50 or less”;
- (2) by replacing “second or third” in the second paragraph by “fourth or fifth”.

10. Section 95 of the Act is amended by replacing “\$100 or more shall be” by “more than \$50 is”.

11. The Act is amended by inserting the following section after section 98:

“98.1. Despite section 98, a contribution made to the Chief Electoral Officer within 20 days following 31 December is deemed to have been made by the elector and received by the authorized entity for which it is intended before 1 January, if it is accompanied by a contribution slip and a cheque dated before 1 January.”

12. Section 100 of the Act is amended by inserting the following subparagraph after subparagraph 1 of the second paragraph:

“(1.1) the amount of the contribution or part of the contribution to be returned is \$10 or less; or”.

13. Section 100.1 of the Act is repealed.**14.** Section 114 of the Act is amended by replacing paragraphs 3 and 3.1 by the following paragraphs:

“(3) the total sum of amounts collected under subparagraph 6 of the second paragraph of section 88, and the nature, place and date of the activity;

“(3.1) the total sum of amounts collected under subparagraph 6.1 of the second paragraph of section 88, how those amounts break down, and the nature, place and date of the activity;”.

15. Section 118 of the Act is amended by replacing “section 90” by “sections 83 and 90”.**16.** Section 127.7 of the Act is amended

(1) by inserting the following sentence at the end of the second paragraph: “However, an elector may make a contribution to the Chief Electoral Officer by means of a credit card.”;

(2) by replacing “\$1,000” in the third paragraph by “\$500”.

17. Section 127.8 of the Act is amended

(1) by replacing “second and third” in the first paragraph by “fourth and fifth”;

(2) by striking out the second paragraph.

18. Section 127.18 of the Act is amended

(1) by replacing “official representative of the party” in the first paragraph by “Chief Electoral Officer”;

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

“The Chief Electoral Officer must remit that sum to the Minister of Finance.”

19. Section 404 of the Act is amended by replacing “à caractère politique” in the French text of paragraph 8.1 by “politique”.

20. Section 426 of the Act is amended

(1) by replacing “\$0.71” in the first paragraph by “\$0.65”;

(2) by replacing “\$1.23” in the second paragraph by “\$0.70”;

(3) by replacing “\$0.30” in the second paragraph by “\$0.20”;

(4) by replacing “\$0.71” in the third paragraph by “\$0.65”.

21. Section 441 of the Act is amended by replacing the second paragraph by the following paragraph:

“The official agent of an independent candidate who was not elected shall remit the sums to the Chief Electoral Officer who must then remit them to the Minister of Finance.”

TAXATION ACT

22. Section 776 of the Taxation Act (chapter I-3) is amended

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

“**776.** An individual who is an elector may deduct from the tax otherwise payable by the individual for a taxation year under this Part, in relation to any contribution of money made by the individual in the taxation year to the official representative of a party or independent candidate or to the financial representative of a party leadership candidate authorized to receive such a contribution under the Act respecting elections and referendums in municipalities (chapter E-2.2), an amount equal to the aggregate of

(a) 85% of the lesser of \$50 and the aggregate of all amounts each of which is such a contribution, and

(b) 75% of the amount by which \$50 is exceeded by the lesser of \$200 and the aggregate described in subparagraph *a.*”;

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

“In this section, the expression “elector” has the meaning assigned to it by the Act respecting elections and referendums in municipalities.”

TRANSITIONAL AND FINAL PROVISIONS

23. Except for paragraph 1 of section 16 and section 18, the amendments to the Election Act (chapter E-3.3) and to the Taxation Act (chapter I-3) enacted by this Act do not apply to a political party leadership campaign taking place on 1 January 2013. The provisions applicable to such a campaign are the provisions in those Acts as they read prior to that date.

24. The provisions of this Act come into force on 1 January 2013, except for paragraph 1 of section 16, which comes into force on 7 January 2013, and paragraph 2 of section 8, which comes into force on 1 May 2013.

2012, chapter 27

AN ACT TO AMEND THE ACT TO REGULARIZE AND PROVIDE FOR THE DEVELOPMENT OF LOCAL SLAUGHTERHOUSES

Bill 4

Introduced by Mr. François Gendron, Minister of Agriculture, Fisheries and Food

Introduced 14 November 2012

Passed in principle 21 November 2012

Passed 7 December 2012

Assented to 7 December 2012

Coming into force: 7 December 2012

Legislation amended:

Act to regularize and provide for the development of local slaughterhouses (chapter R-19.1)

Explanatory notes

This Act amends the Act to regularize and provide for the development of local slaughterhouses in order to replace the annual renewal of transitional slaughterhouse permits with a fixed period of validity ending on 30 June 2015. Holders of a transitional slaughterhouse permit issued by the Minister of Agriculture, Fisheries and Food on 1 July 2010 are thus given until that time to bring their slaughterhouses into conformity with the law.

Furthermore, the Minister may authorize the holder of a local slaughterhouse permit to operate a second plant where meat or meat products are prepared.



Chapter 27

AN ACT TO AMEND THE ACT TO REGULARIZE AND PROVIDE FOR THE DEVELOPMENT OF LOCAL SLAUGHTERHOUSES

[Assented to 7 December 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 2 of the Act to regularize and provide for the development of local slaughterhouses (chapter R-19.1) is amended

(1) by replacing “prepared exclusively to be sold at retail” by “prepared for the exclusive purpose of retail sale”;

(2) by inserting “, if applicable,” after “for remuneration and”.

2. Section 4 of the Act is amended

(1) by replacing the introductory clause of the first paragraph by the following:

“4. “Transitional slaughterhouse” means a slaughterhouse for which the Minister issued a permit on 1 July 2010 and that is operated under the conditions of this chapter.

On or before 30 June 2015, such a slaughterhouse must be brought into conformity with the requirements of this section. It must have”;

(2) by replacing “impermeable, washable and in good condition” in the second paragraph by “repaired and made impermeable and washable”;

(3) by striking out “At the time the permit is issued,” in the third paragraph;

(4) by replacing “The applicant’s meat preparation plant must” in the fourth paragraph by “On or before 30 June 2015, the meat preparation plant must”.

3. Section 5 of the Act is amended

(1) by replacing the introductory clause of the first paragraph by “On or before 30 June 2015, a transitional slaughterhouse must also have”;

(2) by replacing “At the time of renewal of the permit, the rooms and areas of the slaughterhouse must” in the second paragraph by “The rooms and areas of the slaughterhouse must also”;

(3) by striking out the fourth paragraph.

4. Section 7 of the Act is amended

(1) by replacing the introductory clause of the first paragraph by “On or before 30 June 2015, a transitional slaughterhouse must also have”;

(2) by striking out the last paragraph.

5. Section 10 of the Act is amended by striking out “with the permit or permit renewal application”.

6. Section 13 of the Act is amended by striking out “sections 6.3.5.2 and 6.3.5.5 and” in the first paragraph.

7. Section 15 of the Act is replaced by the following section:

“**15.** The operation of a transitional slaughterhouse and of a meat preparation plant is permitted provided all the prescribed fees are paid by 30 June 2013.”

8. Section 16 of the Act is repealed.

9. Section 17 of the Act is replaced by the following section:

“**17.** To maintain a permit in force, the permit holder must pay the annual fee prescribed by section 23. The fee, made payable to the Minister of Finance, must be sent to the Minister on or before 1 June and be submitted with the information required under the first paragraph of section 3.

However, all transitional slaughterhouse permits expire on 30 June 2015.”

10. Section 19 of the Act is amended by striking out “with the permit or permit renewal application” in the second paragraph.

11. Section 21 of the Act is amended by striking out the third paragraph.

12. Section 23 of the Act is amended by replacing the first paragraph by the following paragraph:

“**23.** The annual fee payable to maintain a permit in force is \$298.”

13. Section 27 of the Act is repealed.

14. Sections 41 and 42 of the Act are replaced by the following sections:

“**41.** The local slaughterhouse permit required under subparagraph *a.1* of the first paragraph of section 9 of the Food Products Act (chapter P-29)

authorizes the permit holder to operate a slaughterhouse and a plant where meat or meat products are prepared for the exclusive purpose of retail sale in that plant, or a slaughterhouse where slaughter services are provided for remuneration and, if applicable, a plant where meat or meat products may be prepared for remuneration for the personal consumption of a customer to whom slaughter services have been provided.

However, the Minister may, on the conditions the Minister determines, authorize the holder of a local slaughterhouse permit to operate a second plant where meat or meat products are prepared for the exclusive purpose of retail sale in that plant or the slaughterhouse customers' personal consumption.

“42. The conditions for the issue or renewal of a local slaughterhouse permit and the operational standards that apply are those provided for in this chapter until they are replaced by a government regulation made under section 40 of the Food Products Act (chapter P-29); such a regulation may also repeal conditions or standards set in this chapter.”

15. Section 49 of the Act is amended

- (1) by striking out “16 or” in paragraph 2;
- (2) by striking out paragraph 3.

16. Section 54 of the Act is repealed.

17. This Act comes into force on 7 December 2012.

2012, chapter 28

AN ACT TO AMEND THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

Bill 5

Introduced by Mr. Nicolas Marceau, Minister of Finance and the Economy

Introduced 14 November 2012

Passed in principle 4 December 2012

Passed 7 December 2012

Assented to 7 December 2012

Coming into force: 7 December 2012, except for sections 6, 13 and 22, which come into force on the date or dates to be set by the Government, and section 28 as regards the last sentence of the second paragraph of section 12.32.1.2 of the Act respecting the Ministère des Transports (chapter M-28), which comes into force on the same date as that on which the fuel tax increase applicable in the territory of the Communauté métropolitaine de Québec becomes applicable

Legislation amended:

Financial Administration Act (chapter A-6.001)

Tax Administration Act (chapter A-6.002)

Public Administration Act (chapter A-6.01)

Act respecting the Agence du revenu du Québec (chapter A-7.003)

Tobacco Tax Act (chapter I-2)

Act respecting the Ministère des Transports (chapter M-28)

Act respecting the Québec sales tax (chapter T-0.1)

Fuel Tax Act (chapter T-1)

Transport Act (chapter T-12)

Regulation amended:

Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1)

Explanatory notes

This Act amends the Financial Administration Act, the Tax Administration Act, the Public Administration Act and the Act respecting the Québec sales tax in order to introduce changes to the Québec tax system that are to be applicable in 2013 and were announced in Information Bulletin 2012-4 published on 31 May 2012. These changes are pursuant to undertakings to harmonize the Québec tax system with the federal tax system and include

(1) the removal of the goods and services tax (GST) from the Québec sales tax (QST) base; to ensure that that change will not have an impact on public finances, the QST is increased by 0.475% and its effective rate thus maintained at 9.975%;

(Cont'd on next page)

Explanatory notes (Cont'd)

(2) the exemption of financial services;

(3) the replacement of the existing mechanism exempting the Gouvernement du Québec and some of its mandataries from payment of the QST by a QST payment and rebate mechanism;

(4) the presumption that the supply of a property that has not been released by Customs is deemed to be made outside Québec; and

(5) the optional registration under the Québec sales tax of a non-resident of Québec who resides in Canada.

The Act respecting the Agence du revenu du Québec is also amended to transfer part of the Accumulated Sick Leave Fund to the Agence du revenu du Québec.

In addition, the Tobacco Tax Act, the Tax Administration Act and the Regulation respecting the application of the Tobacco Tax Act are amended to increase certain fines, give inspectors appointed under the Tobacco Act oversight powers in retail sale outlets with respect to the identification of tobacco products required under the Tobacco Tax Act, implement a new tobacco products identification scheme, enhance the mechanism for the rapid destruction of exhibits seized, enhance the evidence preservation mechanism, and enable police officers, like employees of the Agence du revenu du Québec, to obtain an authorization from the court to implement a special investigative method.

The Fuel Tax Act, the Act respecting the Ministère des Transports and the Transport Act are also amended to increase the fuel tax rate applicable in the Gaspésie–Îles-de-la-Madeleine administrative region and to provide for the payment of a portion of the fuel tax collected in a given area into the Land Transportation Network Fund to finance measures relating to public transit in that area.

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



Chapter 28

AN ACT TO AMEND THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

[Assented to 7 December 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

FINANCIAL ADMINISTRATION ACT

1. The Financial Administration Act (chapter A-6.001) is amended by inserting the following section after section 9:

“**9.1.** The sales tax that a department or a budget-funded body has paid or is required to pay under Title I of the Act respecting the Québec sales tax (chapter T-0.1) also constitutes a permanent charge against the Consolidated Revenue Fund. In addition, the tax provided for in Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) that a department or a budget-funded body has paid or is required to pay in accordance with the Comprehensive Integrated Tax Coordination Agreement entered into between the Government of Canada and the Gouvernement du Québec constitutes a charge against the Consolidated Revenue Fund.”

TAX ADMINISTRATION ACT

2. (1) Section 1.4 of the Tax Administration Act (chapter A-6.002) is replaced by the following section:

“**1.4.** Despite any general or special Act and subject to section 1.5, the provisions of any fiscal law or of any regulation made under such a law that provide for the payment of interest or of a penalty are binding on a mandatory and a body of the State.”

(2) Subsection 1 applies from 1 April 2013.

3. (1) The Act is amended by inserting the following section after section 1.4:

“**1.5.** This Act, except Division VIII of Chapter III, does not apply to the Government or any of its departments or mandataries in relation to an amount it paid, is deemed to have paid or is required to pay under Title I of the Act respecting the Québec sales tax (chapter T-0.1) and for which it is entitled to the rebate provided for in section 399.1 of that Act, as well as in respect of such a rebate.”

(2) Subsection 1 applies from 1 April 2013.

4. (1) Section 9.0.1.1 of the Act is amended by adding the following paragraphs:

“For the purposes of the agreement,

(a) unless the context indicates otherwise, in any law and in any regulation, a reference to an employee of the Agency is a reference to an employee of the Canada Revenue Agency;

(b) a deed, document or writing binds the Minister or the Agency, or may be attributed to them, only if it is signed by the Minister of National Revenue, the Commissioner of Revenue, appointed under section 25 of the Canada Revenue Agency Act (Statutes of Canada, 1999, chapter 17), or any employee of the Canada Revenue Agency, but in the latter case, only to the extent determined by a regulation of the Minister;

(c) if an employee of the Agency or any other person must be authorized or designated for the purposes of a law or regulation referred to in the first paragraph by the Minister or the president and chief executive officer, otherwise than by regulation of the Minister, the Minister of National Revenue or the Commissioner of Revenue is competent to authorize or designate an employee of the Canada Revenue Agency or another person with the agreement of the president and chief executive officer;

(d) an unsigned notice of assessment is valid, binds the Minister and is attributable to the Minister in the same manner as if it were signed by the Minister, if it bears the official title of the Commissioner of Revenue;

(e) a document or a copy of a document held by the Canada Revenue Agency is authentic if it is signed or certified by the Commissioner of Revenue or by an employee of the Canada Revenue Agency that is authorized by the Commissioner of Revenue;

(f) any amount owed by a person under a law or regulation referred to in the first paragraph must be paid to the Receiver General for Canada;

(g) despite the first paragraph of section 28 and sections 28.1 and 28.2, any amount owed under a law or regulation referred to in the first paragraph bears interest at the prescribed rate and according to the rules provided for in section 280 of the Excise Tax Act, with the necessary modifications;

(h) despite the second paragraph of section 28 and sections 28.1 and 30, any refund owed by the Minister under a law or regulation referred to in the first paragraph, or any amount of such a refund allocated in accordance with section 31 to a payment that the person to whom the refund is owing must make under such a law, bears interest at the prescribed rate and according to the rules provided for in subsection 3 of section 229 or 230 of the Excise Tax Act, with the necessary modifications;

(i) the first paragraph of section 59, to the extent that a failure to file a return or report is covered by that paragraph, and the second paragraph of section 59.2 do not apply in respect of a financial institution referred to in the first paragraph;

(j) a financial institution referred to in the first paragraph that fails to file a return in the manner and within the time prescribed by a law or regulation referred to in the first paragraph incurs a penalty in accordance with the rules set out in section 280.1 of the Excise Tax Act; and

(k) section 124 of the Excise Tax Act applies in respect of the interest and penalties provided for in subparagraphs *g*, *h* and *j*, with the necessary modifications.

The second, third and fourth paragraphs of section 40 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) apply to the regulation of the Minister made under subparagraph *b* of the second paragraph, with the necessary modifications.”

(2) Subsection 1 applies from 1 January 2013.

5. (1) Section 31.1 of the Act is amended by adding the following paragraph:

“The refund to which a person is entitled under the Act respecting the Québec sales tax may, following an allocation in accordance with section 31, where applicable, be applied, in accordance with the agreement entered into under section 9.0.1.1, to the payment of a debt owed by the person under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).”

(2) Subsection 1 applies from 1 January 2013.

6. Section 40.1.0.1 of the Act is amended by adding the following paragraph:

“A person referred to in section 13.2.0.2 of the Tobacco Tax Act may, in respect of an offence under that Act or a regulation made by the Government under that Act, apply for a warrant or telewarrant and make a search, in accordance with articles 96 to 114 of the Code of Penal Procedure, in a tobacco retail outlet referred to in that section 13.2.0.2 and inspect it for the purpose of searching for, seizing and removing packages of tobacco that are not identified in accordance with section 13.1 of the Tobacco Tax Act and that may afford evidence of that offence, or anything that is being or has been used in the commission of the offence or, where the person has reasonable grounds to believe that such an offence is being or has been committed and that such packages of tobacco or such things are in the tobacco retail outlet, search for them, seize them and remove them without making an application for a warrant or telewarrant, if the person in charge of that place consents to the search or in exigent circumstances within the meaning of article 96 of the Code of Penal Procedure; the person may, in all cases, call upon the assistance of a peace officer.”

7. Section 40.1.1 of the Act is amended

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

“When the authorization applied for concerns the enforcement of the Tobacco Tax Act (chapter I-2), the application may also be made following an information laid in writing and under oath by a member of the Sûreté du Québec or of a municipal police force and the authorization may also be issued to any member of the Sûreté du Québec or of a municipal police force, who may call upon the assistance of an employee of the Agency.”;

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

“Nothing in the first and second paragraphs may be construed as permitting interference with the physical integrity of any person.”;

(3) by replacing “sixth” in the seventh paragraph by “seventh”.

8. Section 40.3 of the Act is amended by replacing “with section 40.5” in the first paragraph by “with section 40.5 or 40.5.1”.**9.** Section 40.5 of the Act is amended by adding the following paragraphs:

“If the thing seized is a package of tobacco that is not identified in accordance with section 13.1 of the Tobacco Tax Act (chapter I-2), the Minister’s application for destruction may also be made to a judge of the Court of Québec sitting for the district of Québec or of Montréal and, in such a case, prior notice of not less than three clear days must be given.

The Minister may make the application under the third paragraph on behalf of a prosecutor referred to in section 15.0.1 of the Tobacco Tax Act, when so required by the latter.”

10. The Act is amended by inserting the following section after section 40.5:

“40.5.1. Despite section 40.5, where a thing seized is a package of tobacco that is not identified in accordance with section 13.1 of the Tobacco Tax Act (chapter I-2) and that contains a quantity of tobacco that is less than or equal to 1,600 units or 1,600 grams of tobacco, the Minister may destroy that thing or cause it to be destroyed as of the fifteenth day following the seizure, unless, before that day, the person from whom the thing was seized or the person who claims to have a right in the thing applies to a judge of the Court of Québec to establish that right to the possession of the thing and serves on the Minister a prior notice of not less than one clear day of the application.

Proof of a thing seized that is destroyed in accordance with the first paragraph may be made by means of samples kept in sufficient quantity.”

11. Section 40.6 of the Act is amended by replacing “sixth paragraph of section 40.1.1” by “seventh paragraph of section 40.1.1”.

12. The Act is amended by inserting the following section after section 59.2.2:

“59.2.3. In addition to any other penalty under this Act, a reporting institution that fails to report, within the time limit prescribed by section 350.0.3 of the Act respecting the Québec sales tax (chapter T-0.1) or in the manner determined by the Minister, an actual amount (other than an actual amount for which the reporting institution is allowed to provide a reasonable estimate in accordance with section 350.0.5 of that Act) in an information return required to be filed under section 350.0.3 of that Act, or that misstates such an actual amount in the information return, and that does not take the necessary measures to attempt to report the actual amount, incurs a penalty, for each such failure or misstatement, equal to the lesser of \$1,000 and 1% of the value of the difference, expressed as a positive number, between the actual amount and

(1) if the reporting institution failed to report the actual amount within the time limit prescribed by section 350.0.3 of the Act respecting the Québec sales tax or in the manner determined by the Minister, zero; or

(2) if the reporting institution misstated the actual amount, the amount reported by the reporting institution in the information return.

In addition to any other penalty under this Act, a reporting institution that fails to provide, within the time limit prescribed by section 350.0.3 of the Act respecting the Québec sales tax or in the manner determined by the Minister, a reasonable estimate for an amount that is not an actual amount, or for an actual amount for which the reporting institution is allowed to provide a reasonable estimate in accordance with section 350.0.5 of that Act, whose amount must be provided in an information return required to be filed under section 350.0.3 of that Act for a fiscal year and that does not take the necessary measures to attempt to report such a reasonable estimate incurs a penalty, for each such failure, equal to the lesser of \$1,000 and 1% of the total of

(1) all amounts each of which is an amount that became collectible by the reporting institution, or that was collected by the reporting institution, as or on account of tax under section 16 of the Act respecting the Québec sales tax for a reporting period in the fiscal year; and

(2) all amounts, each of which is an amount that the reporting institution claimed as an input tax refund in a return under Division IV of Chapter VIII of Title I of the Act respecting the Québec sales tax filed by the reporting institution for a reporting period in the fiscal year.

For the purposes of this section, “actual amount” and “reporting institution” have the meaning assigned by sections 350.0.1 and 350.0.2 of the Act respecting the Québec sales tax, respectively.”

13. Section 72.5.1 of the Act is replaced by the following section:

“72.5.1. For the purposes of the Code of Penal Procedure (chapter C-25.1), a person referred to in section 38 or 72.4 is a person responsible for the enforcement of a fiscal law and a person referred to in section 13.2.0.2 of the Tobacco Tax Act (chapter I-2) is, within the scope of the power provided for in that section, a person responsible for the enforcement of that Act.”

14. (1) Section 93.1.2 of the Act is amended by replacing subparagraph *i* of subparagraph *b* of the second paragraph by the following subparagraph:

“*i.* a financial institution to which any of paragraphs 1 to 10 of the definition of “listed financial institution” in section 1 of that Act applies in the period in dispute, and”.

(2) Subsection 1 applies from 1 January 2013.

15. (1) The Act is amended by inserting the following section after section 93.1.2:

“93.1.2.1. A financial institution within the meaning of section 1 of the Act respecting the Québec sales tax (chapter T-0.1) that is not referred to in the second paragraph of section 93.1.2 and that objects to an assessment relating in any way to the application of any of sections 42.0.10 to 42.0.24 of that Act shall specify in the notice of objection the issues in dispute, the amount in dispute for each issue and the grounds for objection, and shall provide all the relevant facts.

However, where the notice of objection does not include the information required, the Minister may accept the objection if the financial institution provides the Minister with the information in writing within 60 days of the Minister’s request.”

(2) Subsection 1 applies from 1 January 2013.

16. (1) Section 93.1.10 of the Act is amended by replacing the second paragraph by the following paragraph:

“A person who has objected to an assessment referred to in the second paragraph of section 93.1.2 or in the first paragraph of section 93.1.2.1 may appeal only in respect of the issues specified in the notice of objection.”

(2) Subsection 1 applies from 1 January 2013.

PUBLIC ADMINISTRATION ACT

17. The Public Administration Act (chapter A-6.01) is amended by inserting the following section after section 48:

“48.1. Amounts received or to be received by a department or a body, for a fiscal year, as a rebate of the sales tax paid or to be paid under Title I of the Act respecting the Québec sales tax (chapter T-0.1) for the fiscal year out of a statutory appropriation are returned to the same appropriation. The same applies to amounts received or to be received, for a fiscal year, as a rebate of the tax provided for in Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), paid or to be paid by a department or a body for the fiscal year in accordance with the Comprehensive Integrated Tax Coordination Agreement entered into between the Government of Canada and the Gouvernement du Québec.”

ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

18. (1) The Act respecting the Agence du revenu du Québec (chapter A-7.003) is amended by inserting the following section after section 69:

“69.1. The Agency may deposit the necessary sums with the Caisse de dépôt et placement du Québec in order to establish an Accumulated Sick Leave Fund to provide for the payment of some or all of the benefits due to employees for unused sick leave.

The Caisse de dépôt et placement du Québec administers the sums deposited under the first paragraph in accordance with the investment policy determined jointly by the Minister and the Minister of Finance.”

(2) Subsection 1 has effect from 1 April 2011.

TOBACCO TAX ACT

19. (1) Section 2 of the Tobacco Tax Act (chapter I-2) is amended by inserting the following definition in alphabetical order:

““stamp” means an excise stamp issued by the Minister of National Revenue under subsection 1 of section 25.1 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22) for the identification of packages of tobacco intended for retail sale in Québec that has not been cancelled under section 25.5 of that Act and whose characteristics and categories are mentioned in Schedule I to the Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1);”.

(2) Subsection 1 has effect from 1 April 2012.

20. The Act is amended by inserting the following section after section 7.13:

“7.14. Every manufacturer or importer to whom a stamp has been issued must keep a register containing, in particular, the information necessary to determine the receipt, retention, location or use, if applicable, of the stamp, as well as any other prescribed information.”

21. The Act is amended by inserting the following sections after section 13.1.1:

“13.1.2. No person may possess, sell or otherwise supply, or offer to supply a stamp, or dispose of it otherwise than in accordance with the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22).

“13.1.3. No person may produce, possess, sell or otherwise supply, or offer to supply anything that is intended to imitate a stamp.”

22. The Act is amended by inserting the following section after section 13.2.0.1:

“13.2.0.2. A person authorized to act under section 32 of the Tobacco Act (chapter T-0.01) may, in the course of the inspection of a tobacco retail outlet, within the meaning of section 14.1 of that Act, in respect of which a registration certificate for the retail sale of tobacco issued under Title I of the Act respecting the Québec sales tax (chapter T-0.1) is in force, also verify if the packages of tobacco that are in the retail outlet are identified in accordance with section 13.1.”

23. The Act is amended by inserting the following section after section 13.15:

“13.15.1. Every manufacturer or importer to whom a stamp was issued incurs a penalty in respect of each stamp for which the manufacturer or importer cannot establish, at the Minister’s request, that the stamp

(a) was affixed to a package of tobacco in accordance with paragraph *a* of section 2 of the Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1);

(b) is at the manufacturer’s or importer’s disposal in order to be affixed to a package of tobacco; or

(c) in the case of a stamp cancelled under section 25.5 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22), was returned or destroyed in accordance with that Act.

The penalty provided for in the first paragraph is equal to the amount of tax that would have been payable under this Act if the package of tobacco for which the stamp was issued had been sold by retail sale in Québec.”

24. Section 14.1 of the Act is amended by inserting “, 7.14” after “7.10.1” in paragraph *a*.

25. Section 14.2 of the Act is amended

(1) by replacing “or 7.9” in subparagraph *a* of the first paragraph by “, 7.9, 13.1.2 or 13.1.3”;

(2) by replacing the portion of the first paragraph after subparagraph *e* by the following:

“is guilty of an offence and is liable to a fine of not less than the greater of \$6,000 and, where applicable, four times the tax that would have been payable under this Act, had the tobacco involved in the offence been sold by retail sale in Québec, and not more than \$1,000,000.”;

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

“The fine for a subsequent offence within five years is not less than the greater of \$12,000 and, where applicable, five times the tax that would have been payable under this Act, had the tobacco involved in the offence been sold by retail sale in Québec, and not more than \$2,500,000.”

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

26. Section 12.30 of the Act respecting the Ministère des Transports (chapter M-28) is amended by replacing subparagraph *f* of paragraph 1 by the following subparagraph:

“(f) the public transit services of public transit authorities;”.

27. Section 12.32.1 of the Act is amended by replacing the third paragraph by the following paragraph:

“The portion of the sums referred to in paragraph 2.3 of section 12.32 that corresponds to the proceeds of the fuel tax increase applicable in a given area is paid by the Minister to public transit authorities, in accordance with section 12.32.1.2, to finance the public transit services they organize.”

28. The Act is amended by inserting the following sections after section 12.32.1:

“**12.32.1.1.** For the purposes of subparagraph *f* of paragraph 1 of section 12.30 and the third paragraph of section 12.32.1,

(1) “public transit authorities” means public bodies providing public transport determined by the Government among those referred to in section 88.7 of the Transport Act (chapter T-12) that are in a given area where the fuel tax increase concerned is collected;

(2) “given area” means an area subject to a tax increase, within the meaning of section 1 of the Fuel Tax Act (chapter T-1), excluding the area of jurisdiction of the Agence métropolitaine de transport, or, if applicable, part of an area subject to a tax increase if that area has been divided by the Government following consultations with the regional county municipalities, the Communauté métropolitaine de Québec and the local municipalities whose territories are not included in that of a regional county municipality or of the Communauté métropolitaine de Québec in that area.

“12.32.1.2. Payments of the proceeds from the fuel tax increase applicable in a given area are made in accordance with the terms and conditions determined for those proceeds by the Government.

Before determining those terms and conditions, the Government shall consult the regional county municipalities and the local municipalities, whose territories are not included in that of a regional county municipality, present in the given area, to obtain their views on how to share those proceeds. However, if the given area is the territory of the Communauté métropolitaine de Québec, the Government shall, instead of holding a consultation, take into account the apportionment rules approved by that metropolitan community.”

ACT RESPECTING THE QUÉBEC SALES TAX

29. (1) Section 1 of the Act respecting the Québec sales tax (chapter T-0.1) is amended

(1) by replacing “is deemed to include any tax” in subparagraph 1 of the second paragraph of the definition of “direct cost” by “is determined by taking into account any tax”;

(2) by replacing subparagraph 2 of the second paragraph of the definition of “direct cost” by the following subparagraph:

“(2) that consideration is determined without taking into account the portion of the duty, fee or tax referred to in section 52 that is recovered or recoverable by the supplier; and”;

(3) by adding the following subparagraph after subparagraph 2 of the second paragraph of the definition of “direct cost”:

“(3) that consideration is determined by taking into account the tax imposed under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);”;

(4) by replacing the definition of “exclusive” by the following definition:

““exclusive” means, in the case of a person who is not a financial institution, all or substantially all of the consumption, use or supply of a property or a service and, in the case of a financial institution, all of the consumption, use or supply of the property or service;”;

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

““closely related group” has the meaning assigned by section 330;”;

(6) by replacing paragraph 2 of the definition of “financial institution” by the following paragraph:

“(2) a financial institution,

(a) within the meaning of paragraph *b* of subsection 1 of section 149 of the Excise Tax Act, or

(b) within the meaning of paragraph *c* of subsection 1 of section 149 of that Act;”;

(7) by replacing the portion of the definition of “listed financial institution” before paragraph 1 by the following:

““listed financial institution” throughout a taxation year means a person who is, at any time in the year;”;

(8) by replacing paragraph 7 of the definition of “listed financial institution” by the following paragraph:

“(7) the Canada Deposit Insurance Corporation;”;

(9) by adding the following paragraph after paragraph 10 of the definition of “listed financial institution”:

“(11) a corporation deemed under section 297.0.2.6 to be a financial institution;”;

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

““selected listed financial institution” throughout a reporting period in a fiscal year that ends in a particular taxation year means a financial institution that is described in any of paragraphs 1 to 10 of the definition of “listed financial institution” during the particular taxation year and the preceding taxation year if

(1) the financial institution is a corporation that, in accordance with the rules set out in any of sections 402 to 405 of the Income Tax Regulations made under the Income Tax Act, has or would, if it had taxable income for the particular taxation year and the preceding taxation year, have taxable income earned in the particular year and the preceding taxation year in at least one participating province, within the meaning of subsection 1 of section 123 of the Excise Tax Act, and taxable income earned in the particular year and the preceding year in Québec or in another province that is a non-participating province, within the meaning of that subsection 1;

(2) the financial institution is a corporation that, in accordance with the rules set out in any of sections 402 to 405 of the Income Tax Regulations made under the Income Tax Act, has or would, if it had taxable income for the particular taxation year and the preceding taxation year, have taxable income earned in the particular year and the preceding taxation year in Québec and taxable income earned in the particular year and the preceding year in another

province that is a non-participating province, within the meaning of subsection 1 of section 123 of the Excise Tax Act;

(3) the financial institution is an individual, the estate of a deceased individual or a trust that, in accordance with the rules set out in section 2603 of the Income Tax Regulations made under the Income Tax Act, has or would, if it had income for the particular taxation year and the preceding taxation year, have income earned in the particular year and the preceding taxation year in at least one participating province, within the meaning of subsection 1 of section 123 of the Excise Tax Act, and income earned in the particular year and the preceding year in Québec or in another province that is a non-participating province, within the meaning of that subsection 1;

(4) the financial institution is an individual, the estate of a deceased individual or a trust that, in accordance with the rules set out in section 2603 of the Income Tax Regulations made under the Income Tax Act, has or would, if it had income for the particular taxation year and the preceding taxation year, have income earned in the particular year and the preceding taxation year in Québec and income earned in the particular year and the preceding year in another province that is a non-participating province, within the meaning of subsection 1 of section 123 of the Excise Tax Act;

(5) the financial institution is a specified partnership during the particular taxation year and the preceding taxation year; or

(6) the financial institution is a prescribed financial institution;”;

(11) by adding the following paragraph after paragraph 4 of the definition of “investment plan”:

“(5) a prescribed person, or a person of a prescribed class, but only where the person would be a selected listed financial institution for a reporting period in a fiscal year that ends in a taxation year of the person if the person were included in paragraph 9 of the definition of “listed financial institution” during the taxation year and the preceding taxation year of the person;”;

(12) by replacing paragraph 11 of the definition of “financial service” by the following paragraph:

“(11) any supply deemed under section 39 or 297.0.2.1 to be a supply of a financial service;”;

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

““specified partnership” in a particular taxation year means a partnership in respect of which the following conditions are met:

(1) in the particular year, the partnership has at least one member that, in the member’s taxation year that includes the end of the particular year,

(a) where the member is a corporation, has or would, if the member had taxable income for the year, have, in accordance with the rules set out in any of sections 402 to 405 of the Income Tax Regulations made under the Income Tax Act, taxable income earned in the taxation year in at least one participating province, within the meaning of subsection 1 of section 123 of the Excise Tax Act, or in Québec, from a business, within the meaning of section 1 of the Taxation Act, carried on by the partnership,

(b) where the member is an individual, the estate of a deceased individual or a trust, has or would, if the member had taxable income for the year, have, in accordance with the rules set out in section 2603 of the Income Tax Regulations made under the Income Tax Act, income earned in the taxation year in at least one participating province, within the meaning of subsection 1 of section 123 of the Excise Tax Act, or in Québec, from a business, within the meaning of section 1 of the Taxation Act, carried on by the partnership, or

(c) where the member is another partnership, would have, in accordance with the rules set out in section 402 of the Income Tax Regulations made under the Income Tax Act, taxable income earned in the taxation year in at least one participating province, within the meaning of subsection 1 of section 123 of the Excise Tax Act, or in Québec, from a business, within the meaning of section 1 of the Taxation Act, carried on by the partnership if the other partnership were a corporation that is a taxpayer for the purposes of that Act; and

(2) in the particular year, the partnership has at least one member that, in the member's taxation year that includes the end of the particular year,

(a) where the member is a corporation, has or would, if the member had taxable income for the year, have, in accordance with the rules set out in any of sections 402 to 405 of the Income Tax Regulations made under the Income Tax Act, taxable income earned in the taxation year from a business, within the meaning of section 1 of the Taxation Act, carried on by the partnership in at least one of the following provinces:

i. a non-participating province, within the meaning of subsection 1 of section 123 of the Excise Tax Act, other than Québec, in the case where none of the members of the partnership has taxable income or income earned, as the case may be, in the taxation year in a participating province, within the meaning of that subsection 1, in accordance with any of subparagraphs *a* to *c* of paragraph 1, and

ii. a non-participating province, within the meaning of subsection 1 of section 123 of the Excise Tax Act, in any other case,

(b) where the member is an individual, the estate of a deceased individual or a trust, has or would, if the member had taxable income for the year, have, in accordance with the rules set out in section 2603 of the Income Tax Regulations made under the Income Tax Act, income earned in the taxation

year from a business, within the meaning of section 1 of the Taxation Act, carried on by the partnership in at least one of the following provinces:

i. a non-participating province, within the meaning of subsection 1 of section 123 of the Excise Tax Act, other than Québec, in the case where none of the members of the partnership has taxable income or income earned, as the case may be, in the taxation year in a participating province, within the meaning of that subsection 1, in accordance with any of subparagraphs *a* to *c* of paragraph 1, and

ii. a non-participating province, within the meaning of subsection 1 of section 123 of the Excise Tax Act, in any other case, or

(c) where the member is another partnership, would have, in accordance with the rules set out in section 402 of the Income Tax Regulations made under the Income Tax Act, taxable income earned in the taxation year from a business, within the meaning of section 1 of the Taxation Act, carried on by the partnership, if the other partnership were a corporation that is a taxpayer for the purposes of that Act, in at least one of the following provinces:

i. a non-participating province, within the meaning of subsection 1 of section 123 of the Excise Tax Act, other than Québec, in the case where none of the members of the partnership has taxable income or income earned, as the case may be, in the taxation year in a participating province, within the meaning of that subsection 1, in accordance with any of subparagraphs *a* to *c* of paragraph 1, and

ii. a non-participating province, within the meaning of subsection 1 of section 123 of the Excise Tax Act, in any other case;”;

(14) by adding the following subparagraph after subparagraph *g* of paragraph 1 of the definition of “basic tax content”:

“(h) the total of all amounts each of which is determined by the formula

$$D \times E \times F/G,$$

where

i. *D* is an amount of tax (other than tax that the person was exempt from paying under any other Act or law) under subsection 1 of section 165 of the Excise Tax Act or section 212 or 218 of that Act, in relation to the property, referred to in any of subparagraphs *i* to *iii* of the description of *A* in paragraph *a* of the definition of “basic tax content” in subsection 1 of section 123 of that Act, that became payable, or would have so become payable in the circumstances described in that subparagraph, by the person while the person was a selected listed financial institution, or while the person would have been such a financial institution for the purposes of that Act if Québec were a participating province, within the meaning of that subsection 1,

ii. E is the percentage referred to in subparagraph 3 of the second paragraph of section 433.16 for the person's taxation year that includes the time the amount referred to in subparagraph i so became payable, or would have so become payable,

iii. F is the tax rate specified in the first paragraph of section 16, and

iv. G is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act;";

(15) by replacing subparagraph *a* of paragraph 2 of the definition of "basic tax content" by the following subparagraph:

"(a) all taxes referred to in any of subparagraphs *a* to *g* of paragraph 1 that the person was exempt from paying under any other Act or law;";

(16) by inserting the following subparagraph after subparagraph *a* of paragraph 2 of the definition of "basic tax content":

"(a.1) all taxes (other than tax referred to in subparagraph *a*) under the first paragraph of section 16 or 17 referred to in any of subparagraphs *a* to *g* of paragraph 1 that became payable by the person, or would have so become payable in the circumstances described in that subparagraph, while the person was a selected listed financial institution;";

(17) by replacing subparagraphs *b* and *c* of paragraph 2 of the definition of "basic tax content" by the following subparagraphs:

"(b) all amounts (other than input tax refunds and amounts referred to in subparagraphs *a* and *a.1*) in respect of tax referred to in subparagraphs *a* and *d* of paragraph 1 that the person was entitled to recover by way of rebate, refund or otherwise under this or any other Act or law or would have been entitled to recover if the property or improvement had been acquired for use exclusively in activities that are not commercial activities, and

"(c) all amounts (other than input tax refunds and amounts referred to in subparagraphs *a* and *a.1*) in respect of tax referred to in subparagraphs *b*, *c* and *e* to *g* of paragraph 1 that the person would have been entitled to recover by way of rebate, refund or otherwise under this or any other Act or law or would have been entitled to recover if that tax had been payable and the property or improvement had been acquired for use exclusively in activities that are not commercial activities; and";

(18) by replacing "D" and "E" wherever they appear in paragraph 3 of the definition of "basic tax content" by "H" and "I", respectively.

(2) Paragraphs 1 to 3 of subsection 1 apply in respect of a supply for which the consideration becomes due after 31 December 2012 and is not paid before 1 January 2013.

(3) Paragraphs 4 to 18 of subsection 1 apply from 1 January 2013.

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

“15.1. In applying the definition of “basic tax content” in section 1 at any time subsequent to 31 December 2012, in relation to a person’s property, any amount of tax that became payable before 1 January 2013 is not taken into consideration where

(1) the property is referred to in the fifth paragraph of section 255.1 or in section 259.1 or 262.1; or

(2) the property was held by the person immediately before 1 January 2013 and the person’s registration is cancelled as of that date in accordance with section 417.0.1.”

(2) Subsection 1 applies from 1 January 2013.

31. (1) Section 16 of the Act is amended by replacing “9.5%” in the first paragraph by “9.975%”.

(2) Subsection 1 has effect from 1 January 2013, except in respect of the supplies referred to in subsections 3 to 6.

(3) Subject to subsections 4 and 5, subsection 1 applies in respect of

(1) a supply of a property or service for which all of the consideration becomes due after 31 December 2012 and is not paid before 1 January 2013; and

(2) a supply of a property or service for which part of the consideration becomes due after 31 December 2012 and is not paid before 1 January 2013; however, tax at the rate of 9.5% is to be calculated on the value of any part of the consideration that becomes due or is paid before 1 January 2013.

(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 2013, the tax is to be calculated at the rate of 9.5%, except to the extent that, 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 2012.

(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 2012.

(6) Despite subsection 3, subsection 1 does not apply in respect of a supply of a property or a service where

(1) the supply is made under an agreement in writing entered into before 1 January 2012 for the construction, renovation or alteration of, or repair to, an immovable or a ship or other marine vessel; or

(2) the supply is of a property or service that is delivered, performed or made available on a continuous basis by means of a wire, pipeline or other conduit before 1 January 2012.

(7) For the purposes of paragraph 2 of subsection 6, 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.

32. (1) Section 16.1 of the Act is amended by replacing “9.5%” in the first paragraph by “9.975%”.

(2) Subsection 1 has effect from 1 January 2013.

33. (1) Section 17 of the Act is amended

(1) by replacing “9.5%” in the first paragraph by “9.975%”;

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

“(1) in the case of property produced by the person outside Québec but in Canada and brought into Québec within 12 months after it is produced, the cost price of the property;”.

(2) Subsection 1 applies in respect of the bringing into Québec of corporeal property after 31 December 2012.

34. (1) The Act is amended by inserting the following section after section 17.4:

“17.4.1. If, but for this section, tax under section 17 would become payable by a person in respect of a corporeal property that comes from Canada outside Québec and that the person brings into Québec when the person is a selected listed financial institution, that tax is not payable unless it is a prescribed amount of tax.”

(2) Subsection 1 applies from 1 January 2013.

35. (1) Section 18 of the Act is amended

(1) by replacing “9.5%” in the portion before paragraph 1 by “9.975%”;

(2) by adding the following paragraph after paragraph 8:

“(9) a supply deemed to be acquired by a qualifying taxpayer, within the meaning of section 26.2, under section 26.3 or 26.4.”

(2) Paragraph 1 of subsection 1 has effect from 1 January 2013, except in respect of the supplies referred to in subsections 3 and 4.

(3) Paragraph 1 of subsection 1 applies in respect of a supply of a property or service for which the consideration becomes due after 31 December 2012 and is not paid before 1 January 2013.

(4) Despite subsection 3, paragraph 1 of subsection 1 does not apply in respect of a supply of a property or a service where

(1) the supply is made under an agreement in writing entered into before 1 January 2012 for the construction, renovation or alteration of, or repair to, a ship or other marine vessel; or

(2) the supply is of a property or service delivered, performed or made available on a continuous basis by means of a wire, pipeline or other conduit before 1 January 2012.

(5) For the purposes of paragraph 2 of subsection 4, 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.

(6) Paragraph 2 of subsection 1 applies from 1 January 2013.

36. (1) Section 18.0.1 of the Act is amended by replacing “9.5%” in subparagraph 1 of the second paragraph by “9.975%”.

(2) Subsection 1 has effect from 1 January 2013, except in respect of the supplies referred to in subsections 3 and 4.

(3) Subsection 1 applies in respect of a supply of a property or service for which the consideration becomes due after 31 December 2012 and is not paid before 1 January 2013.

(4) Despite subsection 3, subsection 1 does not apply in respect of a supply of a property or a service where

(1) the supply is made under an agreement in writing entered into before 1 January 2012 for the construction, renovation or alteration of, or repair to, a ship or other marine vessel; or

(2) the supply is of a property or service delivered, performed or made available on a continuous basis by means of a wire, pipeline or other conduit before 1 January 2012.

(5) For the purposes of paragraph 2 of subsection 4, 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.

37. (1) Section 18.0.2 of the Act is replaced by the following section:

“18.0.2. Subject to the second paragraph, tax under sections 18 and 18.0.1 that is determined on all or part of the consideration for a supply that becomes payable at any time, or is paid at any time without having become due, becomes payable at that time.

Tax under section 18, in respect of a supply deemed to be acquired by a qualifying taxpayer, within the meaning of section 26.2, in a specified year, within the meaning of section 26.2, of the qualifying taxpayer under section 26.3 or 26.4, that is determined for the specified year becomes payable by the qualifying taxpayer on

(1) if the specified year is a taxation year of the qualifying taxpayer for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and the qualifying taxpayer is required under Division I of Part I of that Act to file with the Minister of National Revenue a fiscal return for the specified year, the day on which the qualifying taxpayer is required to file a fiscal return under Part I of that Act for that taxation year; and

(2) in any other case, the day that is six months after the end of the specified year.”

(2) Subsection 1 applies from 1 January 2013.

38. (1) The Act is amended by inserting the following section after section 18.0.2:

“18.0.3. If, but for this paragraph, tax under section 18 would become payable by a person when the person is a selected listed financial institution, that tax is not payable unless it is an amount of tax that

(1) is a prescribed amount of tax for the purposes of subparagraph *a* of subparagraph 6 of the second paragraph of section 433.16;

(2) is in respect of a supply relating to a property or a service acquired otherwise than for consumption, use or supply in the course of an endeavour, within the meaning assigned by section 42.0.1, of the person; or

(3) is a prescribed amount of tax.

If, but for this paragraph, tax under section 18.0.1 would become payable by a person when the person is a selected listed financial institution, that tax is not payable unless it is a prescribed amount of tax.”

(2) Subsection 1 applies from 1 January 2013.

39. (1) Section 22.22 of the Act is amended by replacing paragraph 2 by the following paragraph:

“(2) the consideration for the supply of the service is \$5 or more and the address to which the mail is sent is not in Québec.”

(2) Subsection 1 has effect from 1 January 2013.

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

“23.1. A supply of a property referred to in section 144 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) that has not been released, within the meaning of the Customs Act (Revised Statutes of Canada, 1985, chapter 1, 2nd Supplement), before being delivered to the recipient in Québec, is deemed to be made outside Québec.

For the purposes of section 17, the property referred to in the first paragraph is deemed to have been brought into Québec at the time of its release within the meaning of the Customs Act.”

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

41. (1) Section 26.0.2 of the Act is amended by replacing the portion of paragraph 1 before subparagraph *a* by the following:

“(1) a person (other than a financial institution) is a specified person throughout a taxation year of the person if the person”.

(2) Subsection 1 applies to a specified year, within the meaning assigned by section 26.2 of the Act, enacted by section 42 of this Act, of a person that ends after 31 December 2012.

42. (1) The Act is amended by inserting the following sections after section 26.1:

“26.2. For the purposes of this section and sections 26.3 to 26.5,

“external charge” has the meaning assigned by section 217 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

“qualifying consideration” has the meaning assigned by section 217 of the Excise Tax Act;

“qualifying establishment” means a permanent establishment within the meaning of subsection 1 of section 123 of the Excise Tax Act or within the meaning of subsection 2 of section 132.1 of that Act;

“qualifying service” means any service or anything done by an employee in relation to the office or employment of the employee;

“qualifying taxpayer” has the meaning assigned by subsection 1 of section 217.1 of the Excise Tax Act;

“specified year” of a person means

(1) in the case of a person that is described in paragraph 1 or 1.1 of the definition of “taxation year” in section 1, the taxation year of the person;

(2) in the case of a person that is a registrant, other than a person described in paragraph 1, the fiscal year of the person; and

(3) in any other case, the calendar year.

For the purposes of the definition of “qualifying service” in the first paragraph, an employee includes an individual who agrees to become an employee.

“26.3. A qualifying taxpayer that is resident in Québec and that made an election under subsection 1 of section 217.2 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) is deemed to be the recipient of a taxable supply in a specified year of the qualifying taxpayer, provided that the election is in effect for the purposes of that Act for the specified year; the value of the consideration for that taxable supply is deemed to be equal to the amount determined by the formula

$A + B.$

For the purposes of the formula in the first paragraph,

(1) A is the total of all amounts each of which is the product obtained by multiplying an amount that is an internal charge for the specified year and that is greater than zero by the percentage that represents the extent to which the internal charge is attributable to outlays or expenses that were made or incurred to consume, use or supply the whole or part of a qualifying service or of a property, in respect of which the internal charge is attributable, in carrying on, engaging in or conducting an activity of the qualifying taxpayer in Québec; and

(2) B is the total of all amounts each of which is the product obtained by multiplying an amount that is an external charge for the specified year and that is greater than zero by the percentage that represents the extent to which the whole or part of the outlay or expense, which corresponds to the external charge, was made or incurred to consume, use or supply the whole or part of a qualifying service or of a property, in respect of which the external charge is attributable, in carrying on, engaging in or conducting an activity of the qualifying taxpayer in Québec.

For the purposes of this section, an amount in respect of which the conditions of subsection 4 of section 217.1 of the Excise Tax Act are met is an amount that is an internal charge.

“26.4. A qualifying taxpayer that is resident in Québec and to which section 26.3 does not apply for a specified year of the qualifying taxpayer is deemed to be the recipient of a taxable supply, in the specified year, the value of the consideration for which is deemed to be equal to the total of all amounts, each of which is the product obtained by multiplying an amount in respect of qualifying consideration for the specified year that is greater than zero by the percentage that represents the extent to which the whole or part of the outlay or expense, which corresponds to the qualifying consideration, was made or incurred to consume, use or supply the whole or part of a qualifying service or of a property, in respect of which the qualifying consideration is attributable, in carrying on, engaging in or conducting an activity of the qualifying taxpayer in Québec.

“26.5. Despite sections 11 and 11.1 and for the purposes of sections 26.3 and 26.4, a qualifying taxpayer is deemed to be resident in Québec at a particular time if, at that time,

(1) the qualifying taxpayer has a qualifying establishment in Québec; or

(2) the qualifying taxpayer is resident in Canada and is

(a) a corporation incorporated or continued under the legislation of Québec and not continued elsewhere,

(b) a club, an association, an unincorporated organization, a partnership, or a branch of one of them, in respect of which a majority of the members having management and control of it are resident in Québec, or

(c) a trust, carrying on activities as a trust in Québec, that has an office or branch in Québec.”

(2) Subsection 1 applies to a specified year of a person that ends after 31 December 2012.

43. (1) The Act is amended by inserting the following section after section 29:

“29.1. Where a supply is made by the Gouvernement du Québec or any of its departments to a prescribed mandatory, or by such a mandatory to the Government, to any of its departments or to another prescribed mandatory, the supply is deemed not to be a supply.”

(2) Subsection 1 applies from 1 April 2013.

44. (1) Section 35 of the Act is replaced by the following section:

“35. Where one or more financial services are supplied together with one or more other services that are not financial services, or with properties that are not capital properties of the supplier, for a single consideration, the supply of each of the services and properties is deemed to be a supply of a financial service if

(1) the financial services are related to the other services or the properties, as the case may be;

(2) it is the usual practice of the supplier to supply those or similar services, or those or similar properties and services, together in the ordinary course of the business of the supplier; and

(3) the total of all amounts each of which would be the consideration for a financial service so supplied if that financial service had been supplied separately, is greater than 50% of the total of all amounts each of which would be the consideration for a service or property so supplied if that service or property had been supplied separately.”

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

45. (1) Section 42.0.7 of the Act is amended by replacing the first paragraph by the following paragraph:

“42.0.7. Subject to sections 42.0.10 to 42.0.24, the methods used by a person in a fiscal year to determine the extent to which properties or services are acquired or brought into Québec by the person for the purpose of making taxable supplies for consideration or for other purposes and the extent to which the consumption or use of properties or services is for the purpose of making taxable supplies for consideration or for other purposes must be fair and reasonable and must be used consistently by the person throughout the year.”

(2) Subsection 1 applies from 1 January 2013.

46. (1) The Act is amended by inserting the following sections after section 42.0.9:

“42.0.10. For the purposes of this section and sections 42.0.11 to 42.0.24,

“business input” means an excluded input, an exclusive input or a residual input;

“direct attribution method” means a method, conforming to criteria, rules, terms and conditions specified by the Minister of National Revenue, of determining in the most direct manner the operative extent and the procurative extent of a property or a service;

“direct input” means a property or a service, other than an excluded input, an exclusive input or a non-attributable input;

“excluded input” of a person means

- (1) a property that is for use by the person as capital property;
- (2) a property or a service that is acquired or brought into Québec by the person for use as an improvement to a property described in paragraph 1; or
- (3) a prescribed property or service;

“exclusive input” of a person means a property or a service (other than an excluded input) that is acquired or brought into Québec by the person for consumption or use directly and exclusively for the purpose of making a taxable supply for consideration or directly and exclusively for purposes other than making a taxable supply for consideration;

“non-attributable input” of a person means a property or a service that is

- (1) not an excluded input or an exclusive input of the person;
- (2) acquired or brought into Québec by the person; and
- (3) not attributable to the making of any particular supply by the person;

“operative extent” of a property or a service means, as the case may be, the extent to which the consumption or use of the property or service is for the purpose of making a taxable supply for consideration or the extent to which the consumption or use of the property or service is for purposes other than making a taxable supply for consideration;

“procurative extent” of a property or a service means, as the case may be, the extent to which the property or service is acquired or brought into Québec for the purpose of making a taxable supply for consideration or the extent to which the property or service is acquired or brought into Québec for purposes other than making a taxable supply for consideration;

“qualifying institution” for a particular fiscal year means a person that meets the conditions set out in the definition of “qualifying institution” in subsection 1 of section 141.02 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

“residual input” means a direct input or a non-attributable input;

“specified method” means a method, conforming to criteria, rules, terms and conditions specified by the Minister of National Revenue, of determining the operative extent and the procurative extent of a property or a service.

“42.0.11. For the purposes of sections 42.0.10 and 42.0.12 to 42.0.24, the following rules apply:

(1) a consideration does not include a nominal consideration; and

(2) a person is deemed to be a financial institution of a prescribed class throughout a fiscal year of the person if the person is a financial institution of that class at any time in the fiscal year.

“42.0.12. The following rules apply in respect of an exclusive input of a financial institution:

(1) if the exclusive input is acquired or brought into Québec for consumption or use directly and exclusively for the purpose of making a taxable supply for consideration, the financial institution is deemed to have acquired or brought into Québec the exclusive input for consumption or use exclusively in the course of commercial activities of the financial institution; and

(2) if the exclusive input is acquired or brought into Québec for consumption or use directly and exclusively for purposes other than that mentioned in paragraph 1, the financial institution is deemed to have acquired or brought into Québec the exclusive input for consumption or use exclusively otherwise than in the course of commercial activities of the financial institution.

“42.0.13. If a financial institution is a qualifying institution for any of its fiscal years, the following rules apply for the fiscal year in respect of a residual input:

(1) the extent to which the consumption or use of the residual input is for the purpose of making a taxable supply for consideration is deemed to be equal to the prescribed percentage for the prescribed class of the financial institution;

(2) the extent to which the consumption or use of the residual input is for purposes other than that mentioned in paragraph 1 is deemed to be equal to the amount by which 100% exceeds the prescribed percentage for the prescribed class of the financial institution;

(3) the extent to which the residual input is acquired or brought into Québec by the financial institution for the purpose of making a taxable supply for consideration is deemed to be equal to the prescribed percentage for the prescribed class of the financial institution;

(4) the extent to which the residual input is acquired or brought into Québec by the financial institution for purposes other than that mentioned in paragraph 3 is deemed to be equal to the amount by which 100% exceeds the prescribed percentage for the prescribed class of the financial institution; and

(5) for the purpose of determining an input tax refund in respect of the residual input, the value of B in the formula in the first paragraph of section 199 is deemed to be equal to the prescribed percentage for the prescribed class of the financial institution.

“42.0.14. Subject to the second paragraph, if a person is a financial institution (other than a qualifying institution) of a prescribed class throughout any of the person’s fiscal years and the person made an election under subsection 9 of section 141.02 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) for the fiscal year, the following rules apply for the fiscal year in respect of each residual input of the person:

(1) the extent to which the consumption or use of the residual input is for the purpose of making a taxable supply for consideration is deemed to be equal to the prescribed percentage for the prescribed class of the financial institution;

(2) the extent to which the consumption or use of the residual input is for purposes other than that mentioned in subparagraph 1 is deemed to be equal to the amount by which 100% exceeds the prescribed percentage for the prescribed class of the financial institution;

(3) the extent to which the residual input is acquired or brought into Québec by the financial institution for the purpose of making a taxable supply for consideration is deemed to be equal to the prescribed percentage for the prescribed class of the financial institution;

(4) the extent to which the residual input is acquired or brought into Québec by the financial institution for purposes other than that mentioned in subparagraph 3 is deemed to be equal to the amount by which 100% exceeds the prescribed percentage for the prescribed class of the financial institution; and

(5) for the purpose of determining an input tax refund in respect of the residual input, the value of B in the formula in the first paragraph of section 199

is deemed to be equal to the prescribed percentage for the prescribed class of the financial institution.

The election referred to in the first paragraph in respect of a fiscal year of the person ceases to have effect at the beginning of the fiscal year and is deemed never to have been made for the purposes of this Title if, under subsection 30 of section 141.02 of the Excise Tax Act, the election ceases to have effect at the beginning of the fiscal year and is deemed never to have been made for the purposes of Part IX of that Act.

“42.0.15. If a financial institution (other than a qualifying institution) has not made the election referred to in section 42.0.14 in respect of any of its fiscal years, the financial institution shall use a specified method to determine for the fiscal year the operative extent and the procurative extent of each of its non-attributable inputs.

Despite the first paragraph, if a financial institution (other than a qualifying institution) has not made the election referred to in section 42.0.14 in respect of any of its fiscal years and no specified method applies during the fiscal year to a particular non-attributable input of the financial institution, the financial institution shall use another attribution method to determine for the fiscal year the operative extent and the procurative extent of the particular non-attributable input.

The specified method used by a financial institution in accordance with the first paragraph, or the other attribution method used by the financial institution in accordance with the second paragraph, to determine the operative extent and the procurative extent of a non-attributable input for any of its fiscal years must be the same as that used, if applicable, by the financial institution for the fiscal year in respect of the non-attributable input in accordance with subsection 10 of section 141.02 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or subsection 11 of that section, as the case may be.

“42.0.16. If a financial institution (other than a qualifying institution) has not made the election referred to in section 42.0.14 in respect of any of its fiscal years, the financial institution shall use a direct attribution method to determine for the fiscal year the operative extent and the procurative extent of each of its direct inputs.

Despite the first paragraph, if a financial institution (other than a qualifying institution) has not made the election referred to in section 42.0.14 in respect of any of its fiscal years and no direct attribution method applies during the fiscal year to a particular direct input of the financial institution, the financial institution shall use another attribution method to determine in the most direct manner for the fiscal year the operative extent and the procurative extent of the particular direct input.

The direct attribution method used by a financial institution in accordance with the first paragraph, or the other attribution method used by the financial

institution in accordance with the second paragraph, to determine the operative extent and the procurative extent of a direct input for any of its fiscal years must be the same as that used, if applicable, by the financial institution for the fiscal year in respect of the direct input in accordance with subsection 12 of section 141.02 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or subsection 13 of that section, as the case may be.

“42.0.17. A financial institution shall use a specified method to determine for any of its fiscal years the operative extent and the procurative extent of each of its excluded inputs.

Despite the first paragraph, if no specified method applies during any of the fiscal years of a financial institution to a particular excluded input of the financial institution, the financial institution shall use another attribution method to determine for the fiscal year the operative extent and the procurative extent of the particular excluded input.

The specified method used by a financial institution in accordance with the first paragraph, or the other attribution method used by the financial institution in accordance with the second paragraph, to determine the operative extent and the procurative extent of an excluded input for any of its fiscal years must be the same as that used, if applicable, by the financial institution for the fiscal year in respect of the excluded input in accordance with subsection 14 of section 141.02 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or subsection 15 of that section, as the case may be.

“42.0.18. Any method that a financial institution is required in accordance with any of sections 42.0.15 to 42.0.17 to use in respect of any of its fiscal years must be

- (1) fair and reasonable;
- (2) used consistently by the financial institution throughout the fiscal year; and
- (3) subject to section 42.0.19, determined by the financial institution no later than the day on which the financial institution is required to file the return provided for in Division IV of Chapter VIII for the first reporting period in the fiscal year.

“42.0.19. Any method used by a financial institution in accordance with any of sections 42.0.15 to 42.0.17 in respect of any of its fiscal years may not, after the day on which the financial institution is required to file the return provided for in Division IV of Chapter VIII for the first reporting period in the fiscal year, be altered or substituted with another method for the fiscal year, unless the Minister consents to the alteration or substitution.

Where the Minister of National Revenue consents, in accordance with subsection 17 of section 141.02 of the Excise Tax Act (Revised Statutes of

Canada, 1985, chapter E-15), that a method used by a financial institution for any of its fiscal years be altered or substituted with another method for the fiscal year, the Minister is deemed to consent to the alteration or substitution.

“42.0.20. Where, in accordance with subsection 20 of section 141.02 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), the Minister of National Revenue has authorized the use of particular methods in respect of the fiscal year of a person, the following rules apply:

(1) to determine the operative extent and the procurative extent of each of the person’s business inputs, the particular methods must be used consistently by the person throughout the fiscal year and as specified in the application filed for that purpose with the Minister of National Revenue under subsection 18 of section 141.02 of the Excise Tax Act; and

(2) sections 42.0.12 to 42.0.17 do not apply for the fiscal year in respect of the person’s business inputs.

The authorization referred to in the first paragraph in respect of a fiscal year of the person ceases to have effect at the beginning of the fiscal year and is deemed never to have been granted for the purposes of this Title if, under subsection 23 of section 141.02 of the Excise Tax Act, the authorization ceases to have effect at the beginning of the fiscal year and is deemed never to have been granted for the purposes of Part IX of that Act.

“42.0.21. Despite sections 42.0.12, 42.0.13 and 42.0.17, where a person has made an election under subsection 27 of section 141.02 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) for a fiscal year to use particular methods described in an application filed by the person under subsection 18 of section 141.02 of that Act to determine the operative extent and the procurative extent of each of the business inputs of the person, and where the conditions of subsections 27 and 28 of section 141.02 of that Act are met, the particular methods must be used for the fiscal period.

The election referred to in the first paragraph in respect of a fiscal year of the person ceases to have effect at the beginning of the fiscal year and is deemed never to have been made for the purposes of this Title if, under subsection 30 of section 141.02 of the Excise Tax Act, the election ceases to be in force at the beginning of the fiscal year and is deemed never to have been made for the purposes of Part IX of that Act.

“42.0.22. For the purposes of an appeal brought by a financial institution under the Tax Administration Act (chapter A-6.002) and pertaining to an assessment under this Title for a reporting period in a fiscal year in respect of an issue relating to the determination, under any of sections 42.0.15 to 42.0.17, 42.0.20 and 42.0.21, of the operative extent or the procurative extent of a business input, the burden of establishing the following facts is on the financial institution:

(1) in the case of the determination of the operative extent or the procurative extent of the business input in accordance with the first paragraph of section 42.0.15 or 42.0.17, the financial institution used a specified method consistently throughout the fiscal year;

(2) in the case of the determination of the operative extent or the procurative extent of the business input in accordance with the second paragraph of section 42.0.15 or 42.0.17, no specified method applied to the business input and the other attribution method used by the financial institution was fair and reasonable and used consistently by the financial institution throughout the fiscal year;

(3) in the case of the determination of the operative extent or the procurative extent of the business input in accordance with the first paragraph of section 42.0.16, the financial institution used a direct attribution method consistently throughout the fiscal year;

(4) in the case of the determination of the operative extent or the procurative extent of the business input in accordance with the second paragraph of section 42.0.16, no direct attribution method applied to the business input and the other attribution method used by the financial institution was fair and reasonable and used consistently by the financial institution throughout the fiscal year;

(5) in the case of the determination of the operative extent or the procurative extent of the business input in accordance with section 42.0.20, the particular methods referred to in that section were used consistently by the financial institution, and as specified in the application referred to in subparagraph 1 of the first paragraph of section 42.0.20, throughout the fiscal year; and

(6) in the case of the determination of the operative extent or the procurative extent of the business input in accordance with section 42.0.21, the particular methods referred to in that section are fair and reasonable, were used consistently by the financial institution, and as specified in the application referred to in the first paragraph of section 42.0.21, throughout the fiscal year, and, where the Minister of National Revenue has provided modifications to those methods under paragraph *e* of subsection 27 of section 141.02 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), the modified methods are not fair and reasonable for the purposes of that determination.

“42.0.23. If a financial institution is required to use a method in accordance with any of sections 42.0.15 to 42.0.17 in respect of any of its fiscal years, the Minister may, despite that section, at any time, by notice in writing, direct the financial institution to use another method to determine, for the fiscal year or any subsequent fiscal year, the operative extent and the procurative extent of each business input referred to in that section, provided that the other method is fair and reasonable.

If under subsection 32 of section 141.02 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) the Minister of National Revenue

directed a financial institution to use another method to determine, for a fiscal year, the operative extent and the procurative extent of a business input, the other method must also be used by the financial institution in respect of that business input for the fiscal year, despite sections 42.0.15 to 42.0.17, unless the Minister decides otherwise.

“42.0.24. If a financial institution is required to use another method because of section 42.0.23 in respect of a business input for a fiscal year, the Minister assesses the net tax of the financial institution for a reporting period included in the fiscal year and the financial institution appeals the assessment in respect of an issue relating to the application of that section, the following rules apply:

(1) the burden of proving that the other method is fair and reasonable is on the Minister; and

(2) if a court of last resort determines that the other method is not fair and reasonable, section 42.0.23 may not be applied to require the financial institution to use a particular method for the fiscal year in respect of the business input.”

(2) Subsection 1 applies in respect of a reporting period that begins after 31 December 2012. However, when sections 42.0.10 to 42.0.24 of the Act, enacted by subsection 1, apply in respect of a reporting period that is included in a fiscal year that begins before 1 January 2013 and ends after 31 December 2012, a reference in those sections to a fiscal year is a reference to the part of that fiscal year that does not include a reporting period that begins before 1 January 2013.

47. (1) Section 42.7 of the Act is repealed.

(2) Subsection 1 applies from 1 January 2013.

48. (1) Sections 43 to 46 of the Act are replaced by the following sections:

“43. Where substantially all of the consumption or use of property or a service by a person, other than a financial institution, is in the course of the person’s commercial activities, all of the consumption or use of the property or service by the person is deemed to be in the course of those activities.

“44. Where substantially all of the consumption or use for which a person, other than a financial institution, acquired or brought into Québec property or a service is in the course of the person’s commercial activities, all of the consumption or use for which the person acquired or brought the property or service is deemed to be in the course of those activities.

“45. Where substantially all of the consumption or use of property or a service by a person, other than a financial institution, is in the course of particular activities of the person that are not commercial activities, all of the consumption or use is deemed to be in the course of those particular activities.

“46. Where substantially all of the consumption or use for which a person, other than a financial institution, acquired or brought into Québec property or a service is in the course of particular activities of the person that are not commercial activities, all of the consumption or use for which the person acquired or brought the property or service is deemed to be in the course of those particular activities.”

(2) Subsection 1 applies from 1 January 2013.

49. (1) Section 52 of the Act is amended, in the second paragraph,

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

“(1) any duty, fee or tax imposed under an Act of Canada, other than tax imposed under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), that is payable by the recipient, or payable or collectible by the supplier, in respect of that supply or in respect of the production, importation into Canada, consumption or use of the property or service;”;

(2) by replacing subparagraph 3 in the French text by the following subparagraph:

“3° tout autre montant qui est percevable par le fournisseur en vertu d’une loi du Québec, d’une autre province, des Territoires du Nord-Ouest, du territoire du Yukon ou du territoire du Nunavut qui est égal à un prélèvement provincial, ou qui est percevable au titre ou en lieu d’un prélèvement provincial, sauf si le montant est payable par l’acquéreur et que le prélèvement provincial constitue des frais, un droit ou une taxe prescrits.”

(2) Paragraph 1 of subsection 1 has effect from 1 January 2013, unless the tax imposed under Title I of the Act, in respect of a supply, that is calculated on the value of all or part of a consideration referred to in any of subsections 3 to 6 has been paid or is payable.

(3) Subject to subsections 4 and 5, paragraph 1 of subsection 1 applies in respect of all or part of the consideration for the supply of a property or a service that becomes due after 31 December 2012 and is not paid before 1 January 2013.

(4) Paragraph 1 of subsection 1 does not apply in respect of all or part of the consideration for the supply of corporeal movable property by way of sale if, by reason of the application of section 86 of the Act, tax under section 16 of the Act, as amended by section 31 of this Act, in respect of the supply, calculated on the value of the consideration or that part of the consideration is payable before 1 January 2013, except to the extent that, by reason of the application of section 89 of the Act, tax calculated on the value is payable after 31 December 2012.

(5) Paragraph 1 of subsection 1 applies in respect of the consideration for a supply of an immovable by way of sale made under an agreement in writing entered into after 31 December 2012.

(6) Despite subsection 3, paragraph 1 of subsection 1 does not apply in respect of all or part of the consideration for a supply of a property or a service where

(1) the supply is made under an agreement in writing entered into before 1 January 2012 for the construction, renovation or alteration of, or repair to, an immovable or a ship or other marine vessel; or

(2) the supply is of a property or service that is delivered, performed or made available on a continuous basis by means of a wire, pipeline or other conduit before 1 January 2012.

(7) For the purposes of paragraph 2 of subsection 6, 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.

50. (1) Section 60 of the Act is amended by replacing paragraph 3 by the following paragraph:

“(3) the consideration for that supply is deemed to be equal to the amount obtained by multiplying the amount by which the total amount in respect of the bet that is given by the particular person to the person with whom the bet is placed, including any amount given as or on account of tax imposed on the particular person under this Title, exceeds the tax imposed on the particular person under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) by 100/109.975.”

(2) Subsection 1 has effect from 1 January 2013.

51. (1) Section 69.3.1 of the Act is replaced by the following section:

“69.3.1. If a registrant ordinarily uses a cash register to determine the tax payable by a recipient in respect of a taxable supply made by the registrant to the recipient and the cash register does not permit the determination of the tax by multiplying the value of the consideration for the supply by 9.975%, or 14.975% if the registrant determines a total amount made up of both the tax provided for in this Title and the tax provided for in Part IX of the Excise Tax

Act (Revised Statutes of Canada, 1985, chapter E-15), the following rules apply:

(1) the registrant may, by means of the cash register, determine the tax payable by multiplying the value of the consideration by 9.97%; and

(2) the registrant may, by means of the cash register, determine the total amount made up of both the tax provided for in this Title and the tax provided for in Part IX of the Excise Tax Act by multiplying the value of the consideration by 14.97%.”

(2) Subsection 1 has effect from 1 January 2013.

52. Section 81 of the Act is amended

(1) by replacing the portion before paragraph 2.1 by the following:

“81. The goods to which subparagraph 2 of the fourth paragraph of section 17 refers are the following:

(1) goods referred to in section 1 of Schedule VII to the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(2) goods from Canada outside Québec that would be goods to which, with the necessary modifications, paragraph 1 applies if they were from outside Canada, but not including goods that would be classified under tariff item No. 9804.10.00, 9804.20.00, 9804.30.00, 9804.40.00, 9805.00.00 or 9807.00.00 of the schedule to the Customs Tariff (Statutes of Canada, 1997, chapter 36);”;

(2) by replacing paragraph 10 by the following paragraph:

“(10) containers to which section 9 of Schedule VII to the Excise Tax Act applies or to which that section could so apply but for the fact that the goods are from Canada outside Québec;”.

53. (1) Section 138.6 of the Act is amended by replacing paragraph 2 by the following paragraph:

“(2) if the charity charges the recipient an amount as tax in respect of the supply, the consideration for the supply does not, and could not reasonably be expected to, equal or exceed the direct cost of the supply determined without reference to tax imposed under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and without reference to any tax that became payable under this Title at a time when the charity was a registrant.”

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2012 and is not paid before 1 January 2013.

54. (1) Section 148 of the Act is amended by replacing paragraph 2 by the following paragraph:

“(2) if the body charges the recipient an amount as tax in respect of the supply, the consideration for the supply does not, and could not reasonably be expected to, equal or exceed the direct cost of the supply determined without reference to tax imposed under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and without reference to any tax that became payable under this Title at a time when the body was a registrant.”

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2012 and is not paid before 1 January 2013.

55. (1) Section 167 of the Act is amended by replacing paragraphs 3 and 4 by the following paragraphs:

“(3) a prescribed mandatory for the purposes of section 399.1; or

“(4) a department within the meaning of section 2 of the Financial Administration Act (Revised Statutes of Canada, 1985, chapter F-11).”

(2) Subsection 1 applies from 1 April 2013.

56. (1) Section 168 of the Act is amended by replacing the portion before paragraph 1 by the following:

“**168.** A supply of an immovable made by a public service body (other than a financial institution or a government) is exempt, except a supply of”.

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

57. (1) The Act is amended by inserting the following after section 169.2:

“DIVISION VI.1

“FINANCIAL SERVICES

“**169.3.** A supply of a financial service is exempt, unless it is a zero-rated supply under Division VII.2 of Chapter IV.

“**169.4.** A supply of a property or service that is deemed to be a supply of a financial service under section 297.0.2.1 is exempt.”

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

58. Section 184.2 of the Act is amended by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) is used in transporting property to or from Canada and is referred to in subparagraph ii of paragraph *a* of section 6.2 of Part V of Schedule VI to the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); or

“(2) is used in transporting property to or from Québec and would be referred to in subparagraph ii of paragraph *a* of section 6.2 of Part V of Schedule VI to the Excise Tax Act if the cargo container were from outside Québec.”

59. (1) Section 188.1 of the Act is amended

(1) by replacing subparagraph *c* of subparagraph 2 of the first paragraph by the following subparagraph:

“(c) a service the supply of which is made in Québec and is not a zero-rated supply described in any of the sections of this division, of Division VII or of Division VII.2;”;

(2) by striking out the second paragraph.

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

60. (1) Section 197 of the Act is amended

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

“(1) a supply of a freight transportation service in respect of the transportation of corporeal movable property from a place in Québec to a place outside Canada where the value of the consideration for the supply is \$5 or more;”;

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

“(c) the value of the consideration for the supply is \$5 or more;”.

(2) Subsection 1 has effect from 1 January 2013.

61. (1) The Act is amended by inserting the following after section 197.2:

“DIVISION VII.2

“FINANCIAL SERVICE

“197.3. A supply of a financial service (other than a supply described in section 197.4) made by a financial institution to a person not resident in Canada is a zero-rated supply, unless the service relates to

(1) a debt that arises from

(a) the deposit of funds in Canada, if the instrument issued as evidence of the deposit is a negotiable instrument, or

- (b) the lending of money that is primarily for use in Canada;
- (2) a debt for all or part of the consideration for a supply of an immovable that is situated in Canada;
- (3) a debt for all or part of the consideration for a supply of a movable property that is for use primarily in Canada;
- (4) a debt for all or part of the consideration for a supply of a service that is to be performed primarily in Canada; or
- (5) a financial instrument (other than an insurance policy or a precious metal) acquired, otherwise than directly from an issuer not resident in Canada, by the financial institution acting as a mandatory.

“197.4. A supply made by a financial institution of a financial service that relates to an insurance policy issued by the institution (other than a service that relates to investments made by the institution) is a zero-rated supply to the extent that

- (1) in the case where the policy is a life or accident and sickness insurance policy (other than a group insurance policy), the policy is issued in respect of an individual who is not resident in Canada at the time the policy becomes effective;
- (2) in the case where the policy is a group life or accident and sickness insurance policy, the policy relates to individuals not resident in Canada who are insured under the policy;
- (3) in the case where the policy is an insurance policy in respect of an immovable, the policy relates to an immovable situated outside Canada; and
- (4) in the case where the insurance policy is an insurance policy of any other kind, the policy relates to risks that are ordinarily situated outside Canada.

“197.5. A supply of a financial service that is the supply of precious metals in the case where the supply is made by the refiner or by the person on whose behalf the precious metals were refined is a zero-rated supply.”

- (2) Subsection 1 applies in respect of a supply made after 31 December 2012.

62. (1) Section 198 of the Act is amended by striking out paragraph 1.

- (2) Subsection 1 applies in respect of a supply made after 31 December 2012.

63. (1) The Act is amended by inserting the following section after section 199:

“199.0.0.1. No amount may be included in determining an input tax refund of a person in respect of tax that became payable by the person under section 16, or, to the extent that the tax relates to a corporeal property the person brings into Québec from outside Canada, under section 17, while the person is a selected listed financial institution unless

(1) the amount is deemed to have been paid by the person under any of sections 207, 210.3, 256, 257, 264 and 265;

(2) the amount is a prescribed amount of tax for the purposes of subparagraph *a* of subparagraph 6 of the second paragraph of section 433.16;

(3) the person is permitted to claim an input tax refund under section 233 or 234; or

(4) the amount is a prescribed amount of tax.”

(2) Subsection 1 applies from 1 January 2013.

64. Section 199.1 of the Act is replaced by the following section:

“199.1. Where a person acquires or brings into Québec property or a service partly for use in improving capital property of the person and partly for another purpose, for the purpose of determining an input tax refund of the person in respect of the property or service, the following rules apply:

(1) despite section 34, that part of the property or service that is acquired or brought into Québec for use in improving the capital property and the remaining part of the property or service are each deemed to be a separate property or service that does not form part of the other;

(2) the tax payable in respect of the supply or bringing into Québec of that part of the property or service that is acquired or brought into Québec for use in improving the capital property is deemed to be equal to the amount determined by the formula

$A \times B$; and

(3) the tax payable in respect of that part of the property or service that is not for use in improving the capital property is deemed to be equal to the difference between the tax payable (in this section referred to as the “total tax payable”) by the person in respect of the supply or bringing into Québec of the property or service, determined without reference to this section, and the amount determined under subparagraph 2.

For the purposes of the formula in subparagraph 2 of the first paragraph,

(1) *A* is the total tax payable; and

(2) B is the extent, expressed as a percentage, to which the total consideration paid or payable by the person for the supply in Québec of the property or service or the value of the property brought into Québec is or would be, if the person were a taxpayer within the meaning of the Taxation Act (chapter I-3), included in determining the adjusted cost base to the person of the capital property for the purposes of that Act.”

65. (1) Section 206.0.1 of the Act is repealed.

(2) Subsection 1 applies in respect of an amount of tax that becomes payable after 31 December 2012.

66. (1) Section 211 of the Act is amended by replacing “9.5/109.5” in the second paragraph by “9.975/109.975”.

(2) Subsection 1 has effect from 1 January 2013.

67. (1) Section 213 of the Act is amended by replacing “9.5/109.5” in the portion of the first paragraph before subparagraph 1 by “9.975/109.975”.

(2) Subsection 1 has effect from 1 January 2013.

68. (1) Section 233 of the Act is amended by replacing subparagraphs 1 and 2 of the third paragraph by the following subparagraphs:

“(1) to a supply deemed under any of sections 259, 259.1, 262 and 262.1 to have been made; or

“(2) to a supply made by a public sector body (other than a financial institution) of an immovable in respect of which an election by the body under sections 272 to 276 is not in effect at the particular time.”

(2) Subsection 1 applies from 1 January 2013.

69. (1) Section 234 of the Act is amended by replacing the portion before paragraph 1 by the following:

“234. Subject to section 234.0.1, if at a particular time a registrant that is a public sector body (other than a financial institution) makes a taxable supply of an immovable by way of sale (other than a supply that is deemed under any of sections 243, 259 and 259.1 to have been made) and, immediately before the time tax becomes payable in respect of the taxable supply, the immovable was not used by the registrant primarily in commercial activities of the registrant, the registrant may, despite sections 203 to 206 and subdivision 5, except where section 233 applies, claim an input tax refund for the reporting period in which tax in respect of the taxable supply became payable or is deemed to have been collected, as the case may be, equal to the lesser of”.

(2) Subsection 1 applies from 1 January 2013.

70. (1) Section 235 of the Act is amended by replacing “9.5/109.5” in paragraph 1 by “9.975/109.975”.

(2) 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 2012.

71. Section 237.3 of the Act is amended by replacing paragraph 1 by the following paragraph:

“(1) where tax under section 17 was not paid on the property in respect of that bringing into Québec because the property was described in paragraph 1, 2 or 10 of section 81 or the property was described in paragraph 9 of that section and was classified under the heading specified in paragraph *a* of subsection 1 of section 195.2 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), or would have been so classified but for paragraph *a* of the note referred to in paragraph *a* of that subsection;”.

72. (1) Section 238.1 of the Act is amended by adding the following paragraph:

“The first paragraph does not apply in respect of property held by a registrant immediately before 1 January 2013 and to which any of the following provisions applied:

- (1) the second paragraph of section 243;
- (2) the second paragraph of section 253; and
- (3) the fourth paragraph of section 255.1.”

(2) Subsection 1 applies from 1 January 2013.

73. (1) The Act is amended by inserting the following section after section 239:

“239.0.1. If a registrant, other than a listed financial institution or a person who is a financial institution referred to in subparagraph *a* of paragraph 2 of the definition of “financial institution” in section 1, uses property as capital property in the making of supplies of financial services that relate to commercial activities of the registrant, the registrant is deemed,

(1) where the registrant is a financial institution referred to in subparagraph *b* of paragraph 2 of the definition of “financial institution” in section 1, to use the property in the registrant’s commercial activities to the extent that the registrant does not use the property in the registrant’s activities that relate to credit cards or charge cards issued by the registrant, or the making of any advance, the lending of money or the granting of any credit; or

(2) in any other case, to use the property in the registrant's commercial activities.”

(2) Subsection 1 applies from 1 January 2013.

74. (1) Section 243 of the Act is amended

(1) by replacing “property for use” in the portion before paragraph 1 by “movable property for use”;

(2) by adding the following paragraph:

“Despite the first paragraph, where a registrant last acquired or brought into Québec movable property for use as capital property primarily in commercial activities of the registrant and the registrant begins, on 1 January 2013, to use the property primarily for other purposes because of Division VI.1 of Chapter III, the following rules apply:

(1) the registrant is deemed to have made, immediately before 1 January 2013, a supply of the property by way of sale for no consideration; and

(2) the registrant is deemed to have received, on 1 January 2013, a supply of the property by way of sale for use otherwise than as capital property or as an improvement to capital property of the registrant.”

(2) Subsection 1 applies from 1 January 2013.

75. (1) Section 246 of the Act is amended by replacing paragraph 1 by the following paragraph:

“(1) property of a registrant that is a financial institution or a prescribed registrant; or”.

(2) Subsection 1 applies from 1 January 2013.

76. (1) Section 252 of the Act is amended by replacing “9.5/109.5” in the portion of paragraph 2 before subparagraph *a* by “9.975/109.975”.

(2) Subsection 1 has effect from 1 January 2013.

77. (1) Section 253 of the Act is amended by adding the following paragraph:

“Despite the first paragraph, where a registrant who is an individual or a partnership acquired or brought into Québec a passenger vehicle or an aircraft for use as capital property exclusively in commercial activities of the registrant and the registrant begins, on 1 January 2013, to use the property otherwise than exclusively in commercial activities of the registrant because of Division VI.1 of Chapter III, the following rules apply:

(1) the registrant is deemed to have made, immediately before 1 January 2013, a supply by way of sale of the vehicle or aircraft for no consideration; and

(2) the registrant is deemed to have received, on 1 January 2013, a supply by way of sale of the vehicle or aircraft for use otherwise than as capital property or as an improvement to capital property of the registrant.”

(2) Subsection 1 applies from 1 January 2013.

78. (1) The Act is amended by inserting the following after section 255:

“4. — *Financial institution*

“255.1. Where a registrant is a financial institution, sections 256 to 259 apply, with the necessary modifications, in relation to movable property acquired or brought into Québec by the financial institution for use as capital property of the financial institution, and to improvements to such movable property, as if the movable property were an immovable.

Where a registrant is a financial institution, section 233 applies, with the necessary modifications, in relation to movable property (other than a passenger vehicle) acquired or brought into Québec by the institution for use as capital property of the institution as if the movable property were an immovable.

The first and second paragraphs do not apply to movable property of a financial institution having a cost to the institution of \$50,000 or less.

Where a registrant that is a financial institution begins, on 1 January 2013, to use movable property having a cost to the institution of \$50,000 or less as capital property otherwise than primarily in the course of commercial activities of the registrant because of Division VI.1 of Chapter III, and the registrant last acquired or brought into Québec the movable property for use as capital property primarily in the course of commercial activities of the registrant, the following rules apply:

(1) the registrant is deemed to have made, immediately before 1 January 2013, a supply of the movable property by way of sale for no consideration; and

(2) the registrant is deemed to have received, on 1 January 2013, a supply of the movable property by way of sale for use otherwise than as capital property or an improvement to capital property of the registrant.

Despite the first paragraph, where a registrant that is a financial institution reduces or ceases, on 1 January 2013, the use of movable property having a cost to the institution exceeding \$50,000 as capital property in the course of commercial activities of the registrant because of Division VI.1 of Chapter III, and the registrant last acquired or brought into Québec the movable property for use as capital property primarily in the course of commercial activities of the registrant, the following rules apply:

(1) the registrant is deemed to have made, immediately before 1 January 2013, a supply of the movable property by way of sale and to have collected, at that time, tax in respect of the supply equal to the basic tax content of the movable property at that time;

(2) the registrant is deemed to have received, immediately after 31 December 2012, a supply of the movable property by way of sale and to have paid, at that time, tax in respect of the supply equal to the basic tax content of the movable property at that time; and

(3) the second paragraph does not apply in relation to the property.

“255.2. Where an election made by a registrant under the first paragraph of section 297.0.2.1 becomes effective at a particular time, the registrant was a financial institution immediately before the particular time and, as a result of the election becoming effective, the registrant reduces at the particular time the extent to which movable property of the registrant is used as capital property in commercial activities of the registrant, sections 233, 258 and 259 apply, with the necessary modifications, to the reduction in use, as if the property were an immovable.

“255.3. Where, at a particular time, a registrant becomes a financial institution and, immediately before that time, the registrant was using movable property of the registrant as capital property, the following rules apply:

(1) where, immediately before the particular time, the registrant was not using the movable property primarily in commercial activities of the registrant and, immediately after the particular time, the property is for use in commercial activities of the registrant, the registrant is deemed to have changed, at that time, the extent to which the property is used in commercial activities of the registrant, and section 256 applies, with the necessary modifications, to the change in use as if the property were an immovable that was not used, immediately before that time, in commercial activities of the registrant; and

(2) where, immediately before the particular time, the registrant was using the property primarily in commercial activities of the registrant and, immediately after that time, the property is not for use exclusively in commercial activities of the registrant, the registrant is deemed to have changed, at that time, the extent to which the property is used in commercial activities of the registrant, and sections 233, 258 and 259 apply, with the necessary modifications, to the change in use as if the property were an immovable used, immediately before that time, exclusively in commercial activities of the registrant.

Where a particular corporation that is not a financial institution is merged or amalgamated with one or more other corporations, in the circumstances described in section 76, to form a new corporation that is both a financial institution and a registrant and movable property that was capital property of the particular corporation becomes, at a particular time, the property of the new corporation as a consequence of the merger or amalgamation, the first

paragraph applies to the property as if the new corporation became a financial institution at the particular time.

Where a particular corporation that is not a financial institution is wound up in the circumstances described in section 77, not less than 90% of the issued shares of each class of the capital stock of the corporation were, immediately before the winding-up, owned by another corporation that is both a financial institution and a registrant, and movable property that was capital property of the particular corporation becomes the property of the other corporation as a consequence of the winding-up, the first paragraph applies to the property as if the other corporation became a financial institution at the time of the winding-up.

“255.4. Where, at a particular time, a registrant ceases to be a financial institution and, immediately before that time, the registrant was using movable property of the registrant as capital property, the following rules apply:

(1) where, immediately before the particular time, the registrant was using the movable property as capital property but not exclusively in commercial activities of the registrant and, immediately after that time, the property is for use primarily in commercial activities of the registrant, the registrant is deemed to have begun, at that time, to use the property exclusively in commercial activities of the registrant, and sections 256 and 257 apply, with the necessary modifications, to the change in use as if the property were an immovable; and

(2) where, immediately before the particular time, the registrant was using the property as capital property in commercial activities of the registrant and, immediately after that time, the property is not for use primarily in commercial activities of the registrant, the registrant is deemed to have ceased, at that time, to use the property in commercial activities of the registrant, and sections 233 and 258 apply, with the necessary modifications, to the change in use as if the property were an immovable.

“255.5. Despite section 239, where, as a consequence of acquiring a business or part of a business from a registrant, a financial institution that is a registrant is deemed, under section 75.1, to have acquired property for use exclusively in commercial activities of the institution and, immediately after possession of the property is transferred to the institution in accordance with the agreement for the supply of the business or part, the property is for use by the institution as capital property but not exclusively in commercial activities of the institution, sections 233, 258 and 259 apply, with the necessary modifications, to the change in use of the property as if the property were an immovable.

“255.6. Despite section 239, where, as a consequence of acquiring a business or part of a business from a registrant, a financial institution that is a registrant is deemed, under section 75.1, to have acquired property for use exclusively in activities of the institution other than commercial activities and, immediately after possession of the property is transferred to the institution in

accordance with the agreement for the supply of the business or part, the property is for use by the institution as capital property in commercial activities of the institution, section 256 applies, with the necessary modifications, to the change in use of the property as if the property were an immovable.”

(2) Subsection 1 applies from 1 January 2013.

79. (1) The Act is amended by inserting the following section after section 259:

“259.1. Despite sections 258 and 259, where, on 1 January 2013, a registrant reduces the extent to which an immovable is used as capital property in commercial activities of the registrant or ceases to use the immovable as capital property in such activities, because of Division VI.1 of Chapter III, the following rules apply:

(1) the registrant is deemed to have made, immediately before 1 January 2013, a supply of the immovable by way of sale and, except where the supply is an exempt supply, to have collected, at that time, tax in respect of the supply equal to the basic tax content of the immovable at that time; and

(2) the registrant is deemed to have received, immediately after 31 December 2012, a supply of the immovable by way of sale and, except where the supply is an exempt supply, to have paid, at that time, tax in respect of the supply equal to the basic tax content of the immovable at that time.”

(2) Subsection 1 applies from 1 January 2013.

80. (1) Section 260 of the Act is replaced by the following section:

“260. Subject to section 272, sections 256 to 259.1 do not apply in respect of property acquired by a registrant who is an individual, a public sector body that is not a financial institution, or a prescribed registrant.”

(2) Subsection 1 applies from 1 January 2013.

81. (1) The Act is amended by inserting the following section after section 262:

“262.1. Despite sections 261 and 262, where an individual is a registrant who, on 1 January 2013, reduces the extent to which an immovable is used as capital property in commercial activities of the registrant or ceases to use the immovable as capital property in such activities, because of Division VI.1 of Chapter III, and, immediately before 1 January 2013, the registrant used the immovable in commercial activities of the individual, and not primarily for the personal use and enjoyment of the individual or a related individual, the following rules apply:

(1) the registrant is deemed to have made, immediately before 1 January 2013, a supply of the immovable by way of sale and, except where the supply is an exempt supply, to have collected, at that time, tax in respect of the supply equal to the basic tax content of the immovable at that time; and

(2) the registrant is deemed to have received, immediately after 31 December 2012, a supply of the immovable by way of sale and, except where the supply is an exempt supply, to have paid, at that time, tax in respect of the supply equal to the basic tax content of the immovable at that time.”

(2) Subsection 1 applies from 1 January 2013.

82. (1) Section 267 of the Act is replaced by the following section:

“**267.** If a registrant is a public service body (other than a financial institution or a government) or a prescribed mandatary of the Government, sections 240 to 244 apply, with the necessary modifications, to an immovable acquired by the registrant for use as capital property of the registrant or, in the case of section 241, to improvements to an immovable that is capital property of the registrant, as if the immovable were movable property.”

(2) Subsection 1 applies from 1 January 2013.

83. (1) The Act is amended by inserting the following after section 279:

“§6.1. — *Deemed supply between branches of a financial institution*

“**279.1.** In this subdivision, the following rules apply:

(1) “external charge”, “qualifying consideration”, “qualifying service” and “qualifying taxpayer” have the meaning assigned by section 26.2; and

(2) an amount that is an internal charge is an amount described in the third paragraph of section 26.3.

“**279.2.** Any outlay or expense that, in accordance with subsection 2 of section 217.1 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), is included in the outlays made or expenses incurred outside Canada for the purposes of Division IV of Part IX of that Act is also an outlay made or an expense incurred outside Canada for the purposes of this subdivision.

“**279.3.** For the purpose of determining an input tax refund of a registrant who is a qualifying taxpayer, where an amount (in this section referred to as a “qualifying expenditure”) of qualifying consideration, or of an external charge, of the qualifying taxpayer in respect of an outlay made, or expense incurred, outside Canada that is attributable to the whole or part of a property (in this section referred to as an “attributable property”) or of a qualifying service (in this section referred to as an “attributable service”) is greater than zero and, during a reporting period of the qualifying taxpayer during which the qualifying

taxpayer is a registrant, tax under section 18 becomes payable by the qualifying taxpayer or is paid by the qualifying taxpayer without having become payable, in respect of the qualifying expenditure, the following rules apply:

- (1) the attributable property or attributable service is deemed to have been acquired by the qualifying taxpayer at the time at which the outlay was made or the expense was incurred;
- (2) the tax is deemed to be in respect of a supply of the attributable property or attributable service; and
- (3) the extent to which the qualifying taxpayer acquired the attributable property or attributable service for consumption, use or supply in the course of commercial activities of the qualifying taxpayer is deemed to be the same extent as that to which the whole or part of the outlay or expense, which corresponds to the qualifying expenditure, was made or incurred to consume, use or supply the attributable property or attributable service in the course of commercial activities of the qualifying taxpayer.

For the purpose of determining an input tax refund of a qualifying taxpayer in respect of an attributable property or an attributable service, a reference in sections 199 and 199.1 to a property or a service is to be read as a reference to an attributable property or an attributable service.

“279.4. For the purpose of determining an input tax refund of a registrant who is a qualifying taxpayer, where tax (in this section referred to as the “internal tax”) under section 18 becomes payable by the qualifying taxpayer or is paid by the qualifying taxpayer without having become payable, in respect of an internal charge and the internal charge is determined based in whole or in part on the inclusion of an outlay made, or an expense incurred, outside Canada by the qualifying taxpayer that is attributable to the whole or part of a property (in this section referred to as an “internal property”) or of a qualifying service (in this section referred to as an “internal service”), the following rules apply:

- (1) the internal property or internal service is deemed to have been supplied to the qualifying taxpayer at the time the outlay was made or the expense was incurred;
- (2) the amount of the internal tax that can reasonably be attributed to the outlay or expense is deemed to be tax (in this subparagraph referred to as “attributed tax”) in respect of the supply of the internal property or internal service, and the attributed tax is deemed to have become payable at the time the internal tax becomes payable by the qualifying taxpayer or is paid by the qualifying taxpayer without having become payable; and
- (3) the extent to which the qualifying taxpayer acquired the internal property or internal service for consumption, use or supply in the course of commercial activities of the qualifying taxpayer is deemed to be the same extent as that to

which the outlay or expense was made or incurred to consume, use or supply the internal property or internal service in the course of commercial activities of the qualifying taxpayer.

For the purpose of determining an input tax refund of a qualifying taxpayer in respect of an internal property or an internal service, a reference in sections 199 and 199.1 to a property or a service is to be read as a reference to an internal property or an internal service.”

(2) Subsection 1 applies from 1 January 2013.

84. (1) Subdivision 7 of Division II of Chapter V of Title I of the Act, comprising sections 280 and 281, is repealed.

(2) Subsection 1 applies from 1 January 2013.

85. (1) Section 289.5 of the Act is amended by replacing subparagraph *b* of subparagraph 4 of the first paragraph by the following subparagraph:

“(b) except where the pension entity is a selected listed financial institution on the last day of the particular fiscal year, to have paid tax in respect of the supply referred to in subparagraph *a*, on that day, equal to the amount of tax determined in accordance with subparagraph 3, and”.

(2) Subsection 1 applies in respect of a fiscal year of a person that ends after 31 December 2012.

86. (1) Section 289.6 of the Act is amended by replacing subparagraph *b* of subparagraph 4 of the first paragraph by the following subparagraph:

“(b) except where the pension entity is a selected listed financial institution on the last day of the fiscal year, to have paid tax in respect of the supply referred to in subparagraph *a*, on that day, equal to the amount of tax determined in accordance with subparagraph 3, and”.

(2) Subsection 1 applies in respect of a fiscal year of a person that ends after 31 December 2012.

87. (1) Section 289.7 of the Act is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

“(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, on the last day of the fiscal year, except where the pension entity is a selected listed financial institution on that day, tax equal to the amount of tax determined in accordance with subparagraph 3.”

(2) Subsection 1 applies in respect of a fiscal year of a person that ends after 31 December 2012.

88. (1) Section 290 of the Act is amended by replacing “9.5/109.5” in subparagraphs ii and iii of subparagraph *b* of subparagraph 2 of the first paragraph by “9.975/109.975”.

(2) Subsection 1 applies from the taxation year 2013.

89. (1) Section 293 of the Act is amended

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

“293. Where in a reporting period of a registrant other than a financial institution, the registrant acquires a passenger vehicle or an aircraft by way of lease for use otherwise than primarily in the course of commercial activities of the registrant or the registrant uses, otherwise than primarily in the course of commercial activities of the registrant, a passenger vehicle or an aircraft that was last acquired by the registrant by way of lease, or where in a reporting period of a registrant that is a financial institution, the registrant acquires such property by way of purchase or lease or the registrant uses such property that was last acquired by the registrant by way of purchase or lease, the registrant may make an election in respect of the vehicle or aircraft to take effect on the first day of that reporting period of the registrant, in which event the following rules apply:

(1) despite subparagraph 1 of the first paragraph of section 290, the registrant is deemed to have begun, on that day, to use the property exclusively in activities of the registrant that are not commercial activities and, as soon as the election becomes effective and until the registrant disposes of or ceases to lease the property, the registrant is deemed to use the property exclusively in activities of the registrant that are not commercial activities;”;

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

“(2.1) where the property was last supplied to the registrant by way of sale, the registrant is a financial institution and the cost of the property to the registrant did not exceed \$50,000,

(a) there shall not be included, in determining an input tax refund claimed by the registrant in a return under section 468 for that or any subsequent reporting period, tax calculated on all or part of the consideration for that supply and tax in respect of improvements to the property that were acquired or brought into Québec by the registrant after the property was last so acquired or brought into Québec, and

(b) where an amount in respect of any tax referred to in subparagraph *a* was included in determining an input tax refund claimed by the registrant in a return under section 468 for a reporting period that ends before that period, that amount shall be added in determining the net tax of the registrant for that period;”.

(2) Subsection 1 applies in respect of a property acquired by way of purchase or by way of lease under an agreement entered into after 31 December 2012.

90. (1) Section 294 of the Act is amended by replacing paragraph 1 by the following paragraph:

“(1) the total of all amounts each of which is the value of the consideration (other than consideration referred to in section 75.2 that is attributable to goodwill of a business) that became due in the four calendar quarters immediately preceding the particular calendar quarter, or that was paid in those four calendar quarters without having become due, to the person or an associate of the person at the beginning of the particular calendar quarter for taxable supplies (other than supplies of financial services and supplies by way of sale of capital property of the person or associate) made inside or outside Québec by the person or associate;”.

(2) Subsection 1 applies from 1 January 2013.

91. (1) Section 295 of the Act is amended by replacing paragraph 1 by the following paragraph:

“(1) the total of all amounts each of which is the value of the consideration (other than consideration referred to in section 75.2 that is attributable to goodwill of a business) that became due in the calendar quarter or was paid in that calendar quarter without having become due, to a person or an associate of the person at the beginning of the calendar quarter for taxable supplies (other than supplies of financial services and supplies by way of sale of capital property of the person or associate) made inside or outside Québec by the person or associate;”.

(2) Subsection 1 applies from 1 January 2013.

92. (1) Section 296 of the Act is repealed.

(2) Subsection 1 has effect from 1 January 2013.

93. (1) The Act is amended by inserting the following after section 297.0.2:

“DIVISION III.0.0.1**“FINANCIAL INSTITUTION**

“297.0.2.1. Where a particular corporation that is a member of a closely related group of which a listed financial institution is a member and another corporation that is a member of the group make a valid joint election under subsection 1 of section 150 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), the particular corporation and the other corporation shall make the joint election that every supply between them of property by way of lease, licence or similar arrangement or of a service that is made at a time when the election under that subsection 1 is in effect for the purposes of Part IX of that Act that would, but for this section, be a taxable supply is deemed to be a supply of a financial service.

An election required to be made by a particular corporation under the first paragraph must be made in the prescribed form containing prescribed information, specify the day the election is to become effective, and be filed by the particular corporation with the Minister on or before the day on which a return under Chapter VIII for the reporting period of the particular corporation in which the election is to become effective is required to be filed.

Where a particular corporation has, before 1 January 2013, made a valid joint election with another corporation under subsection 1 of section 150 of the Excise Tax Act and that election is valid on that date for the purposes of Part IX of that Act, the particular corporation is deemed to have made the election required under the first paragraph.

“297.0.2.2. The election required under section 297.0.2.1 does not apply in respect of

(1) property held or services rendered by a corporation party to the election as a participant in a joint venture with another person while an election under section 346 made jointly by the corporation and the other person is in effect;

(2) a supply described in section 18; or

(3) a supply of services in relation to the clearing or settlement of cheques and other payment items under the national payments system of the Canadian Payments Association if the recipient (in this subparagraph referred to as the “related purchaser”) is acquiring all or part of those services for the purpose of making a supply of exempt services to

(a) an unrelated party, or

(b) a supplier that is a member of a closely related group of which the related purchaser is a member and that acquires all or part of the exempt services for the purpose of making a supply of exempt services to an unrelated party or to another supplier described by this subparagraph.

For the purposes of the first paragraph,

“exempt services” means any service in relation to the clearing and settlement of cheques and other payment items under the national payments system of the Canadian Payments Association that is supplied by the Association or any of its members;

“unrelated party”, in respect of a supply of services, means a person that is not a member of a closely related group of which the supplier is a member and that is acquiring the services for the purpose of making a supply of services in relation to the clearing or settlement of cheques and other payment items under the national payments system of the Canadian Payments Association.

“297.0.2.3. The election required under section 297.0.2.1 is valid for the period that begins on 1 January 2013 or, if made later, the day on which the election made under subsection 1 of section 150 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) becomes effective, and that ends on the earliest of

(1) the day either corporation that made the election ceases to be a member of one and the same closely related group;

(2) the first day the closely related group of which the corporations that made the election are members does not include a listed financial institution (other than a corporation that is a financial institution only by reason of the presumption provided for in section 297.0.2.6); and

(3) the day specified in a notice of revocation filed jointly by the corporations that made the election with the Minister in prescribed manner and containing prescribed information.

For the purposes of subparagraph 3 of the first paragraph, the following rules apply:

(1) where a notice of revocation in relation to the election made under subsection 1 of section 150 of the Excise Tax Act is filed by the corporations that made the election required under section 297.0.2.1, in accordance with paragraph *c* of subsection 4 of section 150 of that Act, a notice of revocation stating the date specified in the notice of revocation filed in accordance with that paragraph *c* must also be filed by the corporations with the Minister; and

(2) a notice of revocation may be filed with the Minister only if the corporations that made the joint election required under section 297.0.2.1 have filed a notice of revocation in accordance with paragraph *c* of subsection 4 of section 150 of the Excise Tax Act.

“297.0.2.4. The following rules apply to credit unions:

(1) every credit union is deemed to be at all times a member of a closely related group of which every other credit union is a member;

(2) every credit union is deemed to have made the election required under section 297.0.2.1 with every other credit union, which election is in effect at all times; and

(3) every supply of a corporeal movable property (other than a capital property) made by a credit union to another credit union is deemed to be a supply of a financial service.

“297.0.2.5. The following rules apply to the members of a mutual insurance group:

(1) every member of a mutual insurance group is deemed to be at all times a member of a closely related group of which every other member of the mutual insurance group is a member; and

(2) every member of a mutual insurance group is deemed to have made the election required under section 297.0.2.1 with every other member of the mutual insurance group, which election is in effect at all times.

“297.0.2.6. A corporation that is a member of a closely related group and that makes the election required under section 297.0.2.1 is deemed to be a financial institution throughout the period for which the election is in effect.”

(2) Subsection 1 applies from 1 January 2013.

94. (1) Section 297.0.4 of the Act is amended by replacing the formula in subparagraph 3 of the first paragraph by the following formula:

“ $\$30,000 \times A/365$ ”.

(2) Subsection 1 applies in respect of a fiscal year that ends after 31 December 2012. However, when section 297.0.4 of the Act applies in respect of a fiscal year that includes that date, it is to be read

(1) as if the formula in subparagraph 3 of the first paragraph was replaced by the following formula:

“ $(\$31,500 \times A/365) + (\$30,000 \times B/365)$ ”;

(2) as if the second paragraph was replaced by the following paragraph:

“For the purposes of the formula in subparagraph 3 of the first paragraph,

(1) A is the number of days in the fiscal year that precede 1 January 2013; and

(2) B is the number of days in the fiscal year that follow 31 December 2012.”

95. (1) Section 300 of the Act is amended by replacing “9.5/109.5” in paragraph 1 by “9.975/109.975”.

(2) Subsection 1 has effect from 1 January 2013.

96. (1) Section 300.1 of the Act is amended by replacing “9.5/109.5” in subparagraph *a* of paragraph 2 by “9.975/109.975”.

(2) Subsection 1 has effect from 1 January 2013.

97. (1) Section 300.2 of the Act is amended by replacing “9.5/109.5” in the portion of subparagraph *b* of paragraph 1 before subparagraph *i* and in subparagraph *b* of paragraph 2 by “9.975/109.975”.

(2) Subsection 1 has effect from 1 January 2013.

98. (1) Section 301.4 of the Act is amended

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

“301.4. Sections 301.5 to 301.9 apply if a person (in this division referred to as the “surety”) acting as a surety under a performance bond in respect of a contract for a particular taxable supply of construction services relating to an immovable situated in Québec carries on construction (in this division referred to as “particular construction”) that is undertaken in full or partial satisfaction of the surety’s obligations under the bond and is entitled to receive at any time from the creditor, by reason of carrying on the particular construction, an amount (in this division referred to as a “contract payment”).”;

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

“(2) a contract payment does not include an amount the tax in respect of which was or will be required to be included in determining the net tax of the debtor under the performance bond and is not an amount paid or payable as or on account of tax under this Title, tax under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), or a duty, fee or tax payable by the creditor that is prescribed for the purposes of section 52.”

(2) Subsection 1 has effect from 1 January 2013.

99. (1) The Act is amended by inserting the following sections after section 301.4:

“301.5. Except for the purposes of section 301.6, in carrying on the particular construction, the surety is deemed to be making, at the place where the particular supply was made, a taxable supply to which section 68 and Divisions III.0.0.1 and X do not apply and for which the contract payment is deemed to be consideration.

“301.6. For the purpose of determining the extent to which a property or a service is acquired or brought into Québec by a surety for consumption, use or supply in the course of commercial activities of the surety and for the purpose of determining the extent to which the property or service is consumed, used or supplied by the surety in the course of commercial activities of the surety, the carrying on of the particular construction by the surety is deemed not to be for the purpose of making a taxable supply and not to be a commercial activity of the surety.

“301.7. Despite section 301.6, if section 301.5 deems a surety to be making a taxable supply, any property or service (in this division referred to as a “direct input”) that the surety acquires or brings into Québec for consumption, use or supply exclusively and directly in the course of carrying on the particular construction and not for use as capital property of the surety or in improving such a capital property is deemed, except for the purposes of sections 17, 18 to 18.0.3 and 55 and of Division X, to have been acquired or brought into Québec by the surety for consumption, use or supply exclusively in the course of commercial activities of the surety.

“301.8. The input tax refund of a surety in respect of direct inputs is the lesser of

(1) the amount determined in accordance with Chapter V, but for this section, in respect of those inputs; and

(2) either of the following amounts:

(a) where the amount obtained by the following formula exceeds the total of all amounts, each of which would be an input tax refund of the surety in respect of a direct input but for the fact that tax is not payable by the surety in respect of the acquisition or bringing into Québec of the direct input because of section 75 and Division III.0.0.1 or because of the fact that the surety is deemed to have acquired it, or brought it into Québec, for consumption, use or supply exclusively in the course of commercial activities of the surety, that excess amount:

$A \times B$, and

(b) in any other case, zero.

For the purposes of the formula in subparagraph *a* of subparagraph 2 of the first paragraph,

(1) *A* is the tax rate specified in the first paragraph of section 16; and

(2) *B* is the total of all contract payments (other than contract payments that are not in respect of the carrying on of the particular construction).

“301.9. If a person acquires or brings into Québec a property or a service for consumption, use or supply exclusively and directly in the course of construction work that includes the carrying on of a particular construction that is undertaken in full or partial satisfaction of the person’s obligations as a surety and in the course of carrying on other construction activities, the following rules apply for the purposes of this division, of determining the input tax refund and of determining the total amount of all input tax refunds in respect of direct inputs that the person is entitled to claim:

(1) despite section 34, that part (in this section referred to as the “particular construction input”) of the property or service that is for consumption, use or supply in the course of carrying on the particular construction and the remaining part (in this section referred to as the “additional construction input”) of the property or service are each deemed to be a separate property or service that does not form part of the other;

(2) the particular construction input is deemed to have been acquired or brought into Québec, as the case may be, exclusively and directly for use in the course of carrying on the particular construction;

(3) the additional construction input is deemed not to have been acquired or brought into Québec, as the case may be, for consumption, use or supply in the course of carrying on the particular construction;

(4) the tax payable in respect of the supply or bringing into Québec, as the case may be, of the particular construction input is deemed to be equal to the amount determined by the formula

$A \times B$; and

(5) the tax payable in respect of the additional construction input is deemed to be equal to the amount by which the amount determined under subparagraph 1 of the second paragraph exceeds the amount determined under subparagraph 4.

For the purposes of the formula in subparagraph 4 of the first paragraph:

(1) A is the tax payable by the person in respect of the supply or bringing into Québec, as the case may be, of the property or service, determined without reference to this section; and

(2) B is the extent (expressed as a percentage) to which the property or service was acquired or brought into Québec, as the case may be, for consumption, use or supply in the course of carrying on the particular construction.”

(2) Subsection 1 applies in respect of a person who, after 31 December 2012, begins to carry on a particular construction in full or partial satisfaction of the person’s obligations under a performance bond.

100. (1) The Act is amended by inserting the following before Division V of Chapter VI of Title I:

“DIVISION IV.2

“FINANCIAL SERVICE DEEMED TO BE SUPPLIED IN THE COURSE OF COMMERCIAL ACTIVITIES

“301.10. If tax in respect of a property or a service acquired or brought into Québec by a registrant becomes payable by the registrant at a time when the registrant is neither a listed financial institution nor a person who is a financial institution referred to in subparagraph *a* of paragraph 2 of the definition of “financial institution” in section 1, for the purposes of subdivision 5 of Division II of Chapter V and for the purpose of determining the applicable input tax refund, the following rules apply to the extent (determined in accordance with sections 42.0.2, 42.0.3 and 42.0.12) that the property or service was acquired or brought into Québec, as the case may be, for consumption, use or supply in the course of making a supply of financial services that relate to commercial activities of the registrant:

(1) if the registrant is a financial institution referred to in subparagraph *b* of paragraph 2 of the definition of “financial institution” in section 1, the property or service is deemed, despite sections 42.0.2, 42.0.3 and 42.0.12, to have been so acquired or brought into Québec for consumption, use or supply in the course of those commercial activities except to the extent that the property or service was so acquired or brought into Québec for consumption, use or supply in the course of activities of the registrant that relate to

(*a*) credit cards or charge cards issued by the registrant, or

(*b*) the making of any advance, the lending of money or the granting of any credit; and

(2) in any other case, the property or service is deemed, despite sections 42.0.2, 42.0.3 and 42.0.12, to have been so acquired or brought into Québec for consumption, use or supply in the course of those commercial activities.

For the purposes of the first paragraph, a financial service is deemed to be related to commercial activities of an individual only to the extent that the revenues and expenses relating to those activities are taken into account in determining the individual’s income for the purposes of the Taxation Act (chapter I-3).

“301.11. Subject to section 301.12 and for the purpose of determining an input tax refund, a corporation (in this section referred to as the “parent”) that acquires or brings into Québec a property or a service at a particular time is deemed to have acquired the property or service or brought it into Québec for use in the course of commercial activities of the parent to the extent that

the parent can reasonably be regarded as having so acquired the property or service, or as having so brought it into Québec, for consumption or use in relation to shares of the capital stock, or indebtedness, of another corporation that is at that time related to the parent, if

(1) the parent is a registrant resident in Canada; and

(2) at the time that tax in respect of the acquisition or bringing into Québec of the property or service becomes payable, or is paid without having become payable, by the parent, all or substantially all of the property of the other corporation is property that was last acquired or imported into Canada by the other corporation for consumption, use or supply by the other corporation exclusively in the course of its commercial activities.

“301.12. The property or service that a registrant that is a corporation resident in Canada (in this section referred to as the “purchaser”) acquires or brings into Québec is deemed to have been acquired or brought into Québec, as the case may be, for use exclusively in the course of commercial activities of the purchaser if

(1) the property or service is related to the acquisition or proposed acquisition by the purchaser of all or substantially all of the issued and outstanding shares, having full voting rights under all circumstances, of the capital stock of another corporation; and

(2) throughout the period beginning when the performance of the service began or when the purchaser acquired or brought into Québec, as the case may be, the property and ending on the later of the days described in subparagraph 1 of the second paragraph, all or substantially all of the property of the other corporation was property that was acquired or imported into Canada for consumption, use or supply exclusively in the course of commercial activities.

For the purpose of determining an input tax refund, any tax in respect of the supply of the property or service to the purchaser, or the bringing into Québec of the property by the purchaser, is deemed to have become payable and been paid by the purchaser on the later of

(1) the later of the day the purchaser acquired all or substantially all of the shares and the day the intention to acquire the shares was abandoned; and

(2) the day the tax became payable or was paid by the purchaser.

“301.13. For the purposes of sections 301.11 and 301.12, where at a particular time all or substantially all of the property of a particular corporation is property that was acquired or imported into Canada by it for consumption, use or supply exclusively in the course of its commercial activities, all the shares of the capital stock of the particular corporation owned by, and all the indebtedness of the particular corporation owed to, any other corporation that

is related to the particular corporation is deemed to be, at that time, property that was acquired by the other corporation for use exclusively in the course of its commercial activities.”

(2) Subsection 1 applies from 1 January 2013.

101. (1) Section 318 of the Act is amended by replacing “100/109.5” in paragraph 1 by “100/109.975”.

(2) Subsection 1 has effect from 1 January 2013.

102. (1) Section 323.1 of the Act is amended by replacing “9.5/109.5” in paragraph 1 by “9.975/109.975”.

(2) Subsection 1 has effect from 1 January 2013.

103. (1) Section 323.2 of the Act is amended by replacing “9.5/109.5” in subparagraph *a* of paragraph 2 by “9.975/109.975”.

(2) Subsection 1 has effect from 1 January 2013.

104. (1) Section 323.3 of the Act is amended by replacing “9.5/109.5” in the portion of subparagraph *b* of paragraph 1 before subparagraph *i* and in subparagraph *b* of paragraph 2 by “9.975/109.975”.

(2) Subsection 1 has effect from 1 January 2013.

105. (1) Section 330 of the Act is replaced by the following section:

“330. The expression “closely related group” means a group of corporations each member of which is a registrant resident in Canada that is closely related, within the meaning of sections 332 and 333, to each other member of the group.

For the purposes of this section, the following rules apply:

(1) insurers that are not resident in Canada and have a permanent establishment in Canada are deemed to be resident in Canada;

(2) credit unions and members of a mutual insurance group are deemed to be registrants; and

(3) a registrant includes a person who is registered, or who is required to be registered, for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).”

(2) Subsection 1 applies from 1 January 2013.

106. (1) Section 330.1 of the Act is amended by inserting the following paragraph after paragraph 1:

“(1.1) is not a party to an effective election made under section 297.0.2.1; and”.

(2) Subsection 1 applies from 1 January 2013.

107. (1) Section 334 of the Act is amended

(1) by striking out subparagraphs 4 and 5 of the second paragraph;

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

“An election under the first paragraph and a revocation of the election must be made in the prescribed form containing prescribed information and specify the date of their coming into force.”

(2) Subsection 1 applies from 1 January 2013.

108. (1) Sections 337 and 337.1 of the Act are repealed.

(2) Subsection 1 applies from 1 January 2013.

109. (1) The heading of Division XIV of Chapter VI of Title I of the Act is amended by striking out “LISTED”.

(2) Subsection 1 applies from 1 January 2013.

110. (1) The Act is amended by inserting the following heading before section 349:

“§1.—*Rules of application in cases of business mergers, amalgamations or acquisitions*”.

(2) Subsection 1 applies from 1 January 2013.

111. (1) Sections 349 and 350 of the Act are replaced by the following sections:

“349. Where at any time two or more corporations are merged or amalgamated to form one corporation (in this section referred to as the “new corporation”) and the principal business of the new corporation immediately after that time is the same as or similar to the business of one or more of the merged or amalgamated corporations that immediately before that time was a financial institution, the new corporation is a financial institution throughout the taxation year of the new corporation that began at that time.

“350. Where a particular person, at any time in a taxation year of the particular person, acquires a business as a going concern from another person who was immediately before that time a financial institution, and immediately after that time the principal business of the particular person is the business so acquired, the particular person is a financial institution throughout the part of that taxation year that follows the acquisition.”

(2) Subsection 1 applies from 1 January 2013.

112. (1) The Act is amended by inserting the following after section 350:

“§2. — *Information return*

“350.0.1. In this subdivision,

“actual amount” means any amount that is required to be reported in an information return that a person is required to file under section 350.0.3 for a fiscal year of the person and that is

(1) a tax amount for the fiscal year or a previous fiscal year of the person; or

(2) an amount calculated using only tax amounts for the fiscal year or a previous fiscal year of the person, unless all of those tax amounts are required to be reported in the information return;

“tax amount” for a fiscal year of a person means an amount that

(1) is tax paid or payable under sections 17, 18 and 18.0.1, or is tax that is deemed under this Title to have been paid or become payable, by the person at any time during the fiscal year;

(2) became collectible or was collected, or is deemed under this Title to have become collectible or to have been collected, by the person as or on account of tax under this Title in a reporting period of the person in the fiscal year;

(3) is an input tax refund for a reporting period of the person in the fiscal year;

(4) is an amount that is required to be added or that may be deducted in determining net tax for a reporting period of the person in the fiscal year; or

(5) is required under this Title to be used in determining any amount described in paragraph 2 or 4, other than an amount that is consideration for a supply, an amount that is the value of a property or a service, or a percentage.

“350.0.2. In this subdivision, a person, other than a prescribed person or a person of a prescribed class, is a reporting institution throughout a fiscal year of the person if

- (1) the person is a financial institution at any time in the fiscal year;
- (2) the person is a registrant at any time in the fiscal year; and

(3) the total of all amounts each of which is an amount included in computing, for the purposes of the Taxation Act (chapter I-3), the person's income, or, if the person is an individual, the person's income from a business for the purposes of that Act, for the last taxation year of the person that ends in the fiscal year, exceeds the amount determined by the formula

$$\$1,000,000 \times A/365.$$

For the purposes of the formula in subparagraph 3 of the first paragraph, A is the number of days in the taxation year.

“350.0.3. A reporting institution shall file an information return with the Minister for a fiscal year of the reporting institution in the form and containing the information determined by the Minister on or before the day that is six months after the end of the fiscal year.

“350.0.4. Every reporting institution that is required to report, in the information return it is required to file in accordance with section 350.0.3, an amount (other than an actual amount) that is not reasonably ascertainable on or before the day on which the information return is required to be filed under that section shall provide a reasonable estimate of the amount in the information return.

“350.0.5. The Minister may exempt any reporting institution or class of reporting institutions from the requirement, under section 350.0.3, to provide any prescribed information or may allow any reporting institution or class of reporting institutions to provide a reasonable estimate of any actual amount that is required to be reported in an information return in accordance with that section.”

(2) Subsection 1 applies in respect of a fiscal year that begins after 31 December 2012.

113. (1) Section 350.1 of the Act is amended by replacing “9.5/109.5” in the definition of “tax fraction” by “9.975/109.975”.

(2) Subsection 1 has effect from 1 January 2013.

114. (1) Section 350.6 of the Act is amended by replacing “9.5/109.5” in subparagraph 1 of the first paragraph by “9.975/109.975”.

(2) Subsection 1 applies in respect of a supply of a property or service all or part of the consideration for which becomes due after 31 December 2012 and is not paid before 1 January 2013.

115. (1) Section 350.49 of the Act is amended by striking out the third paragraph.

(2) Subsection 1 applies in respect of all or part of the consideration for a supply that becomes due after 31 December 2012 and is not paid before 1 January 2013.

116. (1) Section 353.0.4 of the Act is amended by adding the following paragraph:

“Despite the first paragraph, no rebate is payable under section 353.0.3 to a person that is a listed financial institution described in paragraph 6 or 9 of the definition of “listed financial institution” in section 1 in respect of a supply of a specified service within the meaning of the second paragraph of section 402.23.”

(2) Subsection 1 applies in respect of an amount of tax that became payable, or was paid without having become payable, after 31 December 2012.

117. (1) Section 357 of the Act is amended by replacing paragraphs 4.1 and 5 by the following paragraphs:

“(4.1) in the case of a rebate under section 351, the rebate is substantiated by a receipt for an amount that includes consideration totalling at least \$50, for taxable supplies, other than zero-rated supplies, in respect of which the person is otherwise entitled to a rebate under section 351; and

“(5) the application for a rebate relates to taxable supplies, other than zero-rated supplies, the total consideration for which is at least \$200;”.

(2) Subsection 1 applies in respect of supplies all or part of the consideration for which becomes due after 31 December 2012 and is not paid before 1 January 2013. However, the portion of the consideration that is due or paid before 1 January 2013 must be determined without including the tax payable under subsection 1 of section 165 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

118. (1) Section 358 of the Act is amended

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

“358. Where a musical instrument, motor vehicle, aircraft or any other property or a service is or would, but for section 345.1, be regarded as having been acquired or brought into Québec by an individual who is a member of a partnership that is a registrant or an employee of a registrant (other than a listed financial institution), in the case of an individual who is a member of a partnership, the acquisition or bringing into Québec is not on the account of the partnership, the individual has paid the tax payable in respect of the

acquisition or bringing into Québec, and, in the case of an acquisition or bringing into Québec of a musical instrument, the individual is not entitled to claim an input tax refund in respect of the instrument, the individual is entitled, subject to sections 359 and 360, to a rebate in respect of the property or service for each calendar year equal to the amount determined by the formula”;

(2) by replacing “9.5/109.5” in subparagraph 1 of the second paragraph by “9.975/109.975”.

(2) Subsection 1 has effect from the calendar year 2013.

119. (1) Section 359 of the Act is amended by replacing “9.5/109.5” in subparagraph *b* of paragraph 1 and in the portion of subparagraph *b* of paragraph 3 before subparagraph *i* by “9.975/109.975”.

(2) Subsection 1 has effect from the calendar year 2013.

120. (1) Section 362.2 of the Act is amended by replacing paragraph 2 by the following paragraph:

“(2) the total (in this section and section 362.3 referred to as the “total consideration”) of all amounts, each of which is the consideration payable for the supply to the particular individual of the complex or unit or for any other taxable supply to the particular individual of an interest in the complex or unit, is less than \$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 made under an agreement in writing entered into after 31 December 2012.

121. (1) Section 362.3 of the Act is amended

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

“ $50\% \times A$ ”;

(2) by replacing the formula in subparagraph 2 of the first paragraph by the following formula:

“ $\$9,975 \times [(\$300,000 - B)/\$100,000]$ ”;

(3) by striking out subparagraph 2 of the second paragraph;

(4) by replacing subparagraph 3 of the second paragraph by the following subparagraph:

“(3) *B* is the total consideration.”

(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 made under an agreement in writing entered into after 31 December 2012.

122. (1) Section 368.1 of the Act is repealed.

(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 made under an agreement in writing entered into after 31 December 2012.

123. (1) Section 370.0.2 of the Act is amended

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

“ $4.34\% \times A$ ”;

(2) by replacing the formula in subparagraph 2 of the first paragraph by the following formula:

“ $(4.34\% \times A) \times [(\$344,925 - B)/\$114,975]$ ”;

(3) by striking out subparagraph 2 of the second paragraph;

(4) by replacing subparagraph 3 of the second paragraph by the following subparagraph:

“(3) B is the fair market value referred to in subparagraph 3 of the first paragraph of section 370.0.1.”;

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

“For the purposes of this section, the amount obtained by multiplying 4.34% by A may not exceed \$9,975.”

(2) Subsection 1 applies in respect of a supply 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 after 31 December 2012.

124. (1) Section 370.3.1 of the Act is repealed.

(2) Subsection 1 applies in respect of a supply 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 after 31 December 2012.

125. (1) Section 370.5 of the Act is amended by replacing paragraph 4 by the following paragraph:

“(4) the total (in this section and section 370.6 referred to as the “total consideration”) of all amounts, each of which is the consideration payable for the supply to the particular individual of the share in the corporation or an interest in the complex or unit, is less than \$344,925;”.

(2) Subsection 1 applies in respect of a supply of a share of the capital stock of a cooperative housing corporation to an individual who acquires it for the purpose of using a residential unit in a residential complex, if

(1) the taxable supply of the residential complex to the cooperative housing corporation was made under an agreement in writing entered into after 31 December 2012; 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 2012.

126. (1) Section 370.6 of the Act is amended

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

“ $4.34\% \times A$ ”;

(2) by replacing the formula in subparagraph 2 of the first paragraph by the following formula:

“ $\$9,975 \times [(\$344,925 - A)/\$114,975]$ ”;

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

“For the purposes of these formulas, A is the total consideration.”;

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

“For the purposes of this section, the amount obtained by multiplying 4.34% by A may not exceed \$9,975.”

(2) Subsection 1 applies in respect of a supply of a share of the capital stock of a cooperative housing corporation to an individual who acquires it for the purpose of using a residential unit in a residential complex, if

(1) the taxable supply of the residential complex to the cooperative housing corporation was made under an agreement in writing entered into after 31 December 2012; 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 2012.

127. (1) Section 370.8 of the Act is repealed.

(2) Subsection 1 applies in respect of a supply of a share of the capital stock of a cooperative housing corporation to an individual who acquires it for the purpose of using a residential unit in a residential complex, if

(1) the taxable supply of the residential complex to the cooperative housing corporation was made under an agreement in writing entered into after 31 December 2012; 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 2012.

128. (1) Section 370.9 of the Act is amended

(1) by replacing “aux articles 370.10 ou 370.10.1” in the portion before paragraph 1 in the French text by “à l’un des articles 370.10 et 370.10.1”;

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

“(1) the fair market value of the complex, at the time its construction or substantial renovation is substantially completed, is less than \$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 has effect from 1 January 2013.

129. (1) Section 370.10 of the Act is amended

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

“(2) B is the tax under section 16 that, if applicable, is paid 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”;

(2) by inserting the following subparagraph before subparagraph 0.0.1 of the third paragraph:

“(0.0.0.1) in the case where all or substantially all of the tax was paid at the rate of 9.975%, \$7,182;”;

(3) by replacing the formula in subparagraph 4 of the third paragraph by the following formula:

“(D × \$69) + (E × \$34) + (F × \$743) + (G × \$1,486) + (H × \$1,609) + \$5,573”;

(4) by adding the following subparagraph after subparagraph 4 of the fourth paragraph:

“(5) H is the percentage that corresponds to the extent to which the tax was paid at the rate of 9.975%.”

(2) Subsection 1 has effect from 1 January 2013.

130. (1) Section 370.10.1 of the Act is amended

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

“(2) B is the tax under section 16 that, if applicable, is paid 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”;

(2) by replacing subparagraphs 1 and 2 of the third paragraph by the following subparagraphs:

“(1) where all the tax was paid at the rate of 8.5%, \$8,772;

“(2) where all the tax was paid at the rate of 9.5%, \$9,804;”;

(3) by adding the following subparagraphs after subparagraph 2 of the third paragraph:

“(3) where all the tax was paid at the rate of 9.975%, \$9,975; and

“(4) in any other case, the amount determined by the formula

$(D \times \$1,032) + (E \times \$1,203) + \$8,772$.”;

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

“For the purposes of the formula in subparagraph 4 of the third paragraph,

(1) D is the percentage that corresponds to the extent to which the tax was paid at the rate of 9.5%; and

(2) E is the percentage that corresponds to the extent to which the tax was paid at the rate of 9.975%.”

(2) Subsection 1 has effect from 6 June 2011. However, when section 370.10.1 of the Act applies before 1 January 2013, it is to be read

(1) as if “tax under section 16 that, if applicable, is paid” in subparagraph 2 of the second paragraph was replaced by “tax paid under section 16”;

(2) as if subparagraph 3 of the third paragraph was struck out;

(3) as if the formula in subparagraph 4 of the third paragraph was replaced by the following formula:

“(D × \$1,032) + \$8,772”; and

(4) as if the fourth paragraph was replaced by the following paragraph:

“For the purposes of the formula in subparagraph 4 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%.”

131. (1) Section 370.13 of the Act is replaced by the following section:

“370.13. An individual who is not entitled to a rebate under section 370.9 in respect of the construction or substantial renovation of a residential complex because the fair market value of the residential complex is greater than or equal to the limit referred to in paragraph 1 of section 370.9, but who is entitled to a rebate under subsection 2 of section 256 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) in respect of the construction or substantial renovation of the complex, is entitled to a rebate of the tax under section 16 that, if applicable, was paid in respect of the amount of the rebate to which the individual is entitled in respect of the construction or substantial renovation of the complex under that subsection 2.”

(2) Subsection 1 has effect from 1 January 2011. However, when section 370.13 of the Act applies before 1 January 2013, it is to be read as if “tax under section 16 that, if applicable, was paid” was replaced by “tax paid under section 16”.

132. (1) Section 378.7 of the Act is amended

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

“A × (\$225,000 – B)/\$25,000”;

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

“(1) A is the lesser of \$7,182 and the amount determined by the formula

$36\% \times (A_1 \times A_2)$; and”;

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

“(a) if the unit is a single unit residential complex or a residential unit held in co-ownership, the fair market value of the unit at the particular time, and”;

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

(5) by replacing “residential condominium unit” in subparagraph *a* of subparagraph 2 of the third paragraph by “residential unit held in co-ownership”;

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

“(4) B_2 is the fair market value at the particular time of the residential complex or addition, as the case may be;”;

(7) by striking out subparagraph 5 of the third paragraph.

(2) Subsection 1 applies in respect of

(1) a taxable supply by way of sale of a residential complex, or an interest in a residential complex, made under an agreement in writing entered into after 31 December 2012; and

(2) a deemed purchase, within the meaning of subparagraph *b* of paragraph 1 of section 378.6 of the Act, of a residential complex or an addition to a multiple unit residential complex if the tax in respect of the deemed purchase is deemed to have been paid after 31 December 2012.

133. Section 378.8 of the Act is amended by replacing “residential condominium unit” in paragraph 6 by “residential unit held in co-ownership”.

134. (1) Section 378.9 of the Act is amended

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

$[A \times (\$225,000 - B) / \$25,000] - C$ ”;

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

“(1) *A* is the lesser of \$7,182 and the amount determined by the formula

$36\% \times (A_1 \times A_2)$ ”;

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

“(a) if the unit is a single unit residential complex or a residential unit held in co-ownership, the fair market value of the unit at the particular time, and”;

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

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

“(4) C is the amount of the rebate under section 370.0.2 that the recipient of the exempt supply by way of sale is entitled to claim in respect of the complex or unit.”;

(6) by replacing “residential condominium unit” in subparagraph *a* of subparagraph 2 of the third paragraph by “residential unit held in co-ownership”;

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

“(4) B₂ is the fair market value at the particular time of the residential complex or addition, as the case may be;”;

(8) by striking out subparagraph 5 of the third paragraph.

(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 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 2012.

135. (1) Section 378.11 of the Act is amended

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

“ $[A \times (\$225,000 - B) / \$25,000] - C$ ”;

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

“(1) A is the lesser of \$7,182 and the amount determined by the formula $36\% \times (A_1 \times A_2)$ ”;

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

“(a) if the unit is a single unit residential complex or a residential unit held in co-ownership, the fair market value of the unit at the time tax first becomes payable in respect of the purchase from the supplier or tax in respect of the deemed purchase is deemed to have been paid by the cooperative, and”;

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

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

“(4) C is the amount of the rebate under section 370.6 that the recipient of the exempt supply of the unit is entitled to claim in respect of the unit.”;

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

“(4) B₂ is the fair market value of the residential complex at the time referred to in subparagraph a of subparagraph 2 of the second paragraph;”;

(7) by striking out subparagraph 5 of the third paragraph.

(2) Subsection 1 applies in respect of

(1) a taxable supply by way of sale of a residential complex, or an interest in a residential complex, made under an agreement in writing entered into after 31 December 2012; and

(2) a deemed purchase, within the meaning of subparagraph b of paragraph 1 of section 378.10 of the Act, of a residential complex or an addition to a multiple unit residential complex if the tax in respect of the deemed purchase is deemed to have been paid after 31 December 2012.

136. (1) Section 378.13 of the Act is amended

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

$“(36\% \times A) \times [(\$56,250 - B)/\$6,250]”;$

(2) by striking out subparagraph 2 of the second paragraph;

(3) by replacing subparagraph 3 of the second paragraph by the following subparagraph:

“(3) B is the greater of \$50,000 and

(a) in the case of a supply of land referred to in subparagraph 1 of the first paragraph of section 100, the fair market value of the land at the particular time, and

(b) in the case of a supply of a site in a residential trailer park or in an addition to a residential trailer park, the result obtained by dividing the fair market value, at the particular time, of the park or addition, as the case may be, by the total number of sites in the park or addition, as the case may be, at the particular time.”

(2) Subsection 1 applies in respect of an exempt supply of land that results in a person being deemed under sections 222.1 to 222.3, 243, 258 and 261 of the Act to have made and received a taxable supply by way of sale of the land after 31 December 2012.

137. (1) Section 378.14 of the Act is repealed.

(2) Subsection 1 applies in respect of

(1) a taxable supply by way of sale of a residential complex, or an interest in a residential complex, made under an agreement in writing entered into after 31 December 2012;

(2) a deemed purchase, within the meaning of subparagraph *b* of paragraph 1 of section 378.6 or 378.10 of the Act, of a residential complex or an addition to a multiple unit residential complex if the tax in respect of the deemed purchase is deemed to have been paid after 31 December 2012; and

(3) a supply of a building, or part of it, forming part of a residential complex and of a supply of land 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 2012.

138. (1) Section 378.15 of the Act is repealed.

(2) Subsection 1 applies in respect of an exempt supply of land that results in a person being deemed under sections 222.1 to 222.3, 243, 258 and 261 of the Act to have made and received a taxable supply by way of sale of the land after 31 December 2012.

139. (1) Section 378.19 of the Act is replaced by the following section:

“378.19. A person who was entitled to claim a rebate under section 378.6 or 378.14, as it read before being repealed, in respect of a qualifying residential unit other than a unit located in a multiple unit residential complex and who, within one year after the unit is first occupied as a place of residence after the construction or last substantial renovation of the unit was substantially completed, makes a supply by way of sale, other than a supply deemed under sections 298 to 301.3 or 320 to 324.6 to have been made, of the unit to a purchaser who is not acquiring the unit for use as the primary place of residence of the purchaser, an individual who is related to the purchaser or a former spouse of the purchaser, shall pay to the Minister an amount equal to the rebate, plus interest at the rate prescribed in section 28 of the Tax

Administration Act (chapter A-6.002), calculated on that amount for the period beginning on the day the rebate is paid to the person or applied to a liability of the person and ending on the day the amount of the rebate is paid by the person to the Minister.”

(2) Subsection 1, when it inserts “, as it read before being repealed,” in section 378.19 of the Act, applies in respect of

(1) a taxable supply by way of sale of a residential complex, or an interest in a residential complex, made under an agreement in writing entered into after 31 December 2012; and

(2) a deemed purchase, within the meaning of subparagraph *b* of paragraph 1 of section 378.6 of the Act, of a residential complex if the tax in respect of the deemed purchase is deemed to have been paid after 31 December 2012.

140. (1) Section 386 of the Act is amended by inserting the following subparagraph after subparagraph 1 of the second paragraph:

“(1.1) to a listed financial institution;”.

(2) Subsection 1 applies in respect of determining a rebate for a claim period ending after 31 December 2012. However, the rebate of a person, for a claim period that includes 1 January 2013, is to be determined as if subsection 1 had not come into force in respect of an amount of tax in respect of a supply made before that date.

141. (1) The Act is amended by inserting the following after section 399:

“§5.3.—*Rebate to the Gouvernement du Québec*

“**399.1.** The Gouvernement du Québec or any of its departments or prescribed mandataries is entitled, in the manner determined by the Minister, to a rebate of the tax it paid or is deemed to have paid under this Title, if it applies to the Minister, in the manner determined by the Minister, within four years after the day on which the tax was paid or is deemed to have been paid.

A rebate to which a department or a mandatory designated by the Government is entitled is paid to the Minister of Finance on behalf of the department or mandatory.”

(2) Subsection 1 applies in respect of a tax paid or deemed to have been paid after 31 March 2013.

142. (1) Section 402.13 of the Act is amended

(1) by inserting the following definitions in alphabetical order in the first paragraph:

““non-qualifying pension entity” means a pension entity that is not a qualifying pension entity;

““qualifying pension entity” means a pension entity of a pension plan other than a pension plan in respect of which

(1) 10% or more of the total pension contributions in the last preceding calendar year in which pension contributions were made to the pension plan were made by listed financial institutions; or

(2) it can reasonably be expected that 10% or more of the total pension contributions in the next calendar year in which pension contributions will be required to be made to the pension plan will be made by listed financial institutions;”;

(2) by replacing the portion of the definition of “eligible amount” in the first paragraph before paragraph 1 by the following:

““eligible amount” of a pension entity for a claim period means, subject to the second paragraph, an amount of tax, other than a recoverable amount in respect of the claim period, that”;

(3) by replacing the definition of “claim period” in the first paragraph by the following definition:

““claim period” has, subject to the fifth paragraph, the meaning assigned by section 383;”;

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

“If a pension entity is a selected listed financial institution throughout a claim period, the eligible amount of the pension entity for the claim period is deemed to be nil.”;

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

“(1) A is 33%; and”;

(6) by replacing subparagraphs 1 to 3 of the third paragraph by the following subparagraphs:

“(1) A is the total of all amounts each of which is

(a) if the person is a selected listed financial institution at any time in the fiscal year, an amount referred to in subparagraph *i* of the description of A in paragraph *b* of the definition of “tax recovery rate” in subsection 1 of section 261.01 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) for a reporting period included in the fiscal year, and

(b) in any other case, 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) if the person is a selected listed financial institution at any time in the fiscal year, an amount referred to in subparagraph i of the description of B in paragraph b of the definition of “tax recovery rate” in subsection 1 of section 261.01 of the Excise Tax Act for a claim period included in the fiscal year, and

(b) in any other case, 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

(a) if the person is a selected listed financial institution at any time in the fiscal year, an amount referred to in subparagraph i in the description of C in paragraph b of the definition of “tax recovery rate” in subsection 1 of section 261.01 of the Excise Tax Act that became payable, or was paid without having become payable, by the person during the fiscal year, and

(b) in any other case, an amount of tax that became payable, or was paid without having become payable, by the person during the fiscal year.”;

(7) by adding the following paragraph after the third paragraph:

“If a particular claim period of a pension entity began before 1 January 2013 and would have included that date but for this paragraph, the following rules apply:

(1) the particular claim period is deemed to end on 31 December 2012; and

(2) the claim period that follows the particular claim period is deemed to begin on 1 January 2013 and to end on the day the particular claim period would have ended but for this paragraph.”

(2) Paragraphs 1, 2 and 4 to 6 of subsection 1 apply in respect of a claim period that begins after 31 December 2012.

(3) Paragraphs 3 and 7 of subsection 1 apply in respect of a claim period that includes 1 January 2013. However, when the definition of “claim period” in the first paragraph of section 402.13 of the Act applies in respect of a claim period that begins before 1 January 2013, it is to be read as if “fifth” was replaced by “fourth”.

(4) In addition, when section 402.13 of the Act applies in relation to a claim period that begins after 31 December 2012 and before 1 January 2014, it is to be read

(1) as if the formula in the definition of “pension rebate amount” in the first paragraph was replaced by the following formula:

“(A × B) + (C × D)”;

(2) as if subparagraphs 1 and 2 of the second paragraph were replaced by the following subparagraphs:

“(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%;

“(2) B is the total of all amounts each of which is, in relation to a participating employer of a pension plan, the lesser of

(a) the total of all amounts each of which is an amount described in paragraph 2 of the definition of “eligible amount” in the first paragraph for the claim period, in relation to a taxable supply that the participating employer of the pension plan is deemed to have made, and

(b) the total of all amounts each of which is an amount described in paragraph 1 of the definition of “eligible amount” in the first paragraph, for a claim period that ends in 2012, that became payable, or was paid without having become payable, by the pension entity in relation to a supply made by the participating employer of the pension plan during a fiscal year of the participating employer that ends after 31 December 2012;” and

(3) as if the following subparagraphs were inserted after subparagraph 2 of the second paragraph:

“(3) C is 33%; and

“(4) D is the amount by which the total of all amounts each of which is an eligible amount of the pension entity for the claim period exceeds the amount represented by B.”

143. (1) Section 402.14 of the Act is amended by replacing the portion of the first paragraph before the formula by the following:

“402.14. A pension entity of a pension plan that is a qualifying pension entity on the last day of a claim period of the pension entity is, for the claim period, entitled to a rebate equal to the amount determined by the formula”.

(2) Subsection 1 applies in respect of a claim period that begins after 31 December 2012.

144. (1) Section 402.18 of the Act is amended

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

“402.18. If a pension entity of a pension plan is a qualifying pension entity on the last day of a claim period of the pension entity, the pension entity makes an election for the 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

(1) except in the case described in subparagraph 2, an amount determined by the formula

$A \times B$; and

(2) if the pension entity is a selected listed financial institution throughout the claim period, the amount determined by the formula

$C \times D \times E/F \times B$.”;

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

“For the purposes of the formulas in the first paragraph,”;

(3) by adding the following subparagraphs after subparagraph 2 of the second paragraph:

“(3) C is the value of A in the formula in the definition of “provincial pension rebate amount” in subsection 1 of section 261.01 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), determined for the claim period, or, where applicable, the value A would have in that formula for the claim period if the pension entity were also a selected listed financial institution for the purposes of that Act;

“(4) D is the percentage corresponding to the value C would have, as regards Québec, in the formula in subsection 2 of section 225.2 of the Excise Tax Act, determined for the taxation year in which the pension entity’s fiscal year that includes the claim period ends, if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act and if, where applicable, the pension entity were a selected listed financial institution for the purposes of that Act;

“(5) E is the tax rate specified in the first paragraph of section 16; and

“(6) F is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act.”

(2) Subsection 1 applies in respect of a claim period that begins after 31 December 2012.

145. (1) Section 402.19 of the Act is amended

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

“402.19. If a pension entity of a pension plan is a qualifying pension entity on the last day of a claim period of the entity, the pension entity makes an election for the 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) except in the case described in subparagraph 3,

(a) 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”;

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

“(b) 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

$D \times E$; and”;

(3) by striking out subparagraph 2 of the first paragraph;

(4) by replacing subparagraph 3 of the first paragraph by the following subparagraph:

“(3) if the pension entity is a selected listed financial institution 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, the amount determined by the formula

$J \times K \times L/M \times B \times C \times E$.”;

(5) by adding the following subparagraphs after subparagraph 5 of the second paragraph:

“(6) J is the value of A in the formula in the definition of “provincial pension rebate amount” in subsection 1 of section 261.01 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), determined for the claim period, or, where applicable, the value A would have in that formula for the claim period if the pension entity were a selected listed financial institution for the purposes of that Act;

“(7) K is the percentage corresponding to the value C would have, as regards Québec, in the formula in subsection 2 of section 225.2 of the Excise Tax Act, determined for the taxation year in which the pension entity’s fiscal year that includes the claim period ends, if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act and if, where applicable, the pension entity were a selected listed financial institution for the purposes of that Act;

“(8) L is the tax rate specified in the first paragraph of section 16; and

“(9) M is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act.”

(2) Subsection 1 applies in respect of a claim period that begins after 31 December 2012.

146. (1) The Act is amended by inserting the following section after section 402.19:

“402.19.1. If a pension entity of a pension plan is a non-qualifying pension entity on the last day of a claim period of the pension entity and the pension entity makes an election for the 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, 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

(1) except in the case described in subparagraph 2, the amount determined by the formula

$$A \times B \times C; \text{ and}$$

(2) if the pension entity is a selected listed financial institution throughout the claim period, the amount determined by the formula

$$D \times E \times F/G \times B \times C.$$

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

(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

H/I,

(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

J/K, and

(c) in any other case, zero;

(3) C 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;

(4) D is the value of A in the formula in the definition of “provincial pension rebate amount” in subsection 1 of section 261.01 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), determined for the claim period, or, where applicable, the value A would have in that formula for the claim period if the pension entity were a selected listed financial institution for the purposes of that Act;

(5) E is the percentage corresponding to the value C would have, as regards Québec, in the formula in subsection 2 of section 225.2 of the Excise Tax Act, determined for the taxation year in which the pension entity’s fiscal year that includes the claim period ends, if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act and if, where applicable, the pension entity were a selected listed financial institution for the purposes of that Act;

(6) F is the tax rate specified in the first paragraph of section 16; and

(7) G is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act.

For the purposes of the formulas in the second paragraph,

(1) H 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) I is the total of all amounts, each of which is a pension contribution made to the pension plan in the preceding calendar year;

(3) J 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) K is the total of the 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.”

(2) Subsection 1 applies in respect of a claim period that begins after 31 December 2012.

147. (1) Section 402.22 of the Act is replaced by the following section:

“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, subparagraph 1 or 3 of the first paragraph of section 402.19 or section 402.19.1 in determining its 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 from 1 January 2013.

148. (1) The Act is amended by inserting the following after section 402.22:

“§6.7. — Segregated funds and investment plans

“402.23. Subject to section 402.24, if a listed financial institution described in paragraph 6 or 9 of the definition of “listed financial institution” in section 1 (other than a selected listed financial institution) is the recipient of a supply of a specified service and tax under any of sections 16, 18 and 18.0.1 is payable in respect of the supply, the financial institution is entitled to a rebate equal to the amount determined in the prescribed manner, provided the prescribed conditions are met.

For the purposes of this subdivision, “specified service” means a management or administrative service and any other service provided to the recipient of a management or administrative service by the supplier of such a service.

“402.24. A person is not entitled to a rebate under section 402.23 unless

(1) the person files an application for the rebate within one year after the day the tax became payable;

(2) the person has not made another application under this section in the calendar month in which the application is made; and

(3) the prescribed circumstances, if applicable, exist.

“402.25. An insurer and a segregated fund of the insurer may elect, in the form and containing the information prescribed by the Minister, to have the insurer pay to, or credit in favour of, the segregated fund the amount of any rebates payable to the segregated fund under section 402.23 in respect of supplies of specified services made by the insurer to the segregated fund.

A document evidencing an election made under the first paragraph must be filed with the Minister in the manner determined by the Minister on or before the day the insurer is required to file a return under Division IV of Chapter VIII for a reporting period of the insurer in which the insurer pays or credits a rebate under section 402.23 to or in favour of the segregated fund.

The amount of a rebate payable to the segregated fund of an insurer under section 402.23 may not be paid or credited by the insurer to or in favour of the fund unless

(1) the insurer makes a taxable supply of a specified service to the segregated fund of the insurer;

(2) a rebate would be payable in respect of the supply if the segregated fund complied with section 402.24 in relation to the supply;

(3) the insurer and the segregated fund have filed a document evidencing the election made under the first paragraph that is in effect when tax in respect of the supply becomes payable; and

(4) the segregated fund, within one year after the day tax becomes payable in respect of the supply, submits to the insurer an application for the rebate in the form and containing the information determined by the Minister.

“402.26. Where an application for a rebate is submitted to an insurer by a segregated fund of the insurer and the conditions of the third paragraph of section 402.25 are met, the insurer shall transmit the application to the Minister with the insurer’s return filed under Division IV of Chapter VIII for the reporting period of the insurer in which the rebate was paid or credited to the segregated fund.

Despite section 30 of the Tax Administration Act (chapter A-6.002), interest is not payable in respect of a rebate claimed from an insurer by a segregated fund of the insurer.

“402.27. Where an insurer, in determining its net tax for a reporting period, deducts an amount under section 455.0.1 that the insurer paid or credited to a segregated fund of the insurer on account of a rebate under section 402.23 and the insurer knows or ought to know that the segregated fund is not entitled to the rebate or that the amount paid or credited exceeds the rebate to which the segregated fund is entitled, the insurer and the segregated fund are solidarily liable to pay the amount or excess to the Minister.”

(2) Subsection 1 applies in respect of an amount of tax that became payable, or was paid without having become payable, after 31 December 2012.

149. (1) Section 403 of the Act is amended by replacing the first paragraph by the following paragraph:

“**403.** An application for a rebate under this division, other than a rebate referred to in subdivision 2 or 5.3, must be made in the prescribed form containing prescribed information and be filed with and as prescribed by the Minister.”

(2) Subsection 1 applies from 1 April 2013.

150. (1) The Act is amended by inserting the following section after section 404.2:

“**404.3.** No person is entitled to the rebate of an amount, other than under any of sections 357.2 to 357.5, 357.5.1 and 357.5.2 to the extent that it can reasonably be regarded that the amount is in respect of tax under section 16 or, in relation to corporeal property from outside Canada, section 17 that became payable by the person at a time when the person was a selected listed financial institution, or that was paid by the person at that time without having become payable, in respect of a property or a service acquired or brought into Québec by the person for consumption, use or supply in the course of a business or an adventure or concern in the nature of trade.

The first paragraph does not apply in relation to an amount of tax that became payable by an insurer or that was paid by the insurer without having become payable in respect of a property or a service acquired or brought into Québec exclusively and directly for consumption, use or supply in the course of investigating, settling or objecting to a claim based on an insurance policy that is not in the nature of accident and sickness or life insurance.

The first paragraph does not apply in relation to an amount of tax that became payable by a surety (within the meaning of the first paragraph of section 301.4) or that was paid by the surety without having become payable in respect of a property or a service acquired or brought into Québec

(1) exclusively and directly for consumption, use or supply in the course of carrying on, or engaging another person to carry on, the construction of an immovable in Québec that is undertaken in full or partial satisfaction of the surety’s obligations under a performance bond; and

(2) otherwise than for use as capital property of the surety or in improving capital property of the surety.”

(2) Subsection 1 applies from 1 January 2013.

151. (1) The Act is amended by inserting the following section after section 407.5:

“**407.6.** Despite section 407, a financial institution that is a selected listed financial institution throughout a reporting period included in a fiscal year ending in a particular taxation year and that is a registrant under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) is required to be a registrant where the percentage corresponding to C in the formula in the first paragraph of section 433.16 that is determined for the particular taxation year in respect of the financial institution is greater than zero.”

(2) Subsection 1 applies from 1 January 2013.

152. (1) Section 411 of the Act is amended

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

“(2.1) is a listed financial institution resident in Canada;

“(2.2) is a particular corporation resident in Canada that owns shares of the capital stock of, or holds indebtedness of, any other corporation that is related to the particular corporation, or that is acquiring, or proposes to acquire, all or substantially all of the issued and outstanding shares of the capital stock of another corporation, having full voting rights under all circumstances, where all or substantially all of the property of the other corporation is, for the purposes of sections 301.11 to 301.13, property that was last acquired or imported into Canada by the other corporation for consumption, use or supply exclusively in the course of its commercial activities;”;

(2) by striking out subparagraph 1 of the second paragraph.

(2) Subsection 1 applies from 1 January 2013.

153. (1) Section 411.0.1 of the Act is replaced by the following section:

“**411.0.1.** A particular person who is not resident in Québec but is resident in Canada, who is not required to be registered under this division and may not apply to be registered under section 411, may apply to the Minister to be registered if, under an agreement between the person and a registrant,

(1) the registrant makes in Québec a supply, other than an exempt supply, of corporeal movable property by way of sale or of a service of manufacturing or producing such property to the particular person, or acquires physical possession of corporeal movable property, other than property of a person who is resident in Québec, for the purpose of making a supply, other than an exempt supply, of a commercial service in respect of the property to the particular person;

(2) the registrant is required to cause physical possession of the property to be transferred, at any time, at a place in Québec, to a third person or to the particular person; and

(3) the particular person is not a consumer of the property or service supplied by the registrant under the agreement.”

(2) Subsection 1 applies from 1 January 2013.

154. (1) The Act is amended by inserting the following sections after section 417:

“**417.0.1.** Every person who, on 1 January 2013, is a supplier of financial services and a registrant shall file a request for cancellation of registration with the Minister if, on that date, the person is not registered under subdivision *d* of Division V of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

Subject to sections 407.2 to 407.5, the Minister shall cancel the registration of any person who files a request in accordance with the first paragraph and the cancellation becomes effective on 1 January 2013.

Section 209 does not apply in respect of the cancellation of registration provided for in the second paragraph.

“**417.0.2.** Every person who, on 1 January 2013, is not resident in Canada and is a registrant shall file a request for cancellation of registration with the Minister if the person

(1) is registered under section 411.0.1; and

(2) is not registered under subdivision *d* of Division V of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

The Minister shall cancel the registration of any person who files a request in accordance with the first paragraph and the cancellation becomes effective on 1 January 2013.”

(2) Subsection 1 applies from 1 January 2013.

155. (1) Section 429 of the Act is amended by adding the following paragraph:

“An amount must not be included in the total for A in the formula set out in section 428 for a reporting period of a person if the amount is deemed to be collected by the person under

(1) subparagraph 1 of the fifth paragraph of section 255.1;

(2) paragraph 1 of section 259.1; or

(3) paragraph 1 of section 262.1.”

(2) Subsection 1 applies from 1 January 2013.

156. (1) Section 431.1 of the Act is amended by replacing the third paragraph by the following paragraph:

“The financial institutions to which this section refers are the persons to whom the definition of “listed financial institution” in section 1 applies, excluding any person to whom paragraph 11 of that definition applies.”

(2) Subsection 1 applies from 1 January 2013.

157. (1) The Act is amended by inserting the following sections after section 433.15:

“433.16. In determining the net tax for a particular reporting period in a fiscal year that ends in a taxation year of a selected listed financial institution of a prescribed class, the financial institution shall add the positive amount or deduct the negative amount determined by the formula

$$[(A - B) \times C \times (D/E)] - F + G.$$

For the purposes of the formula in the first paragraph,

(1) A is the value of A in the formula in subsection 2 of section 225.2 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), determined for the particular reporting period, or the value A would have in that formula for the particular reporting period if the financial institution were also a selected listed financial institution for the purposes of that Act;

(2) B is the value of B in the formula in subsection 2 of section 225.2 of the Excise Tax Act, determined for the particular reporting period, or the value B would have in that formula for the particular reporting period if the financial institution were also a selected listed financial institution for the purposes of that Act;

(3) C is the percentage corresponding to the value C would have in the formula in subsection 2 of section 225.2 of the Excise Tax Act, determined for the taxation year, for the financial institution as regards Québec, if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act and if, where applicable, the financial institution were a selected listed financial institution for the purposes of that Act;

(4) D is the tax rate specified in the first paragraph of section 16;

(5) E is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act;

(6) F is the total of

(a) the aggregate of all amounts each of which is the tax (other than a prescribed amount of tax) under the first paragraph of section 16 in respect of supplies made to the financial institution or under the first paragraph of section 17 in respect of corporeal property brought into Québec from outside Canada by the financial institution that became payable by the financial institution during the particular reporting period or that was paid by the financial institution during the particular reporting period without having become payable, and

(b) where the financial institution and another person have made an election under paragraph *c* of the description of A in the formula in subsection 2 of section 225.2 of the Excise Tax Act, or under section 433.17, in respect of a supply made during the particular reporting period of a property or a service, all amounts each of which is an amount equal to the tax payable by the other person under the first paragraph of section 16, the first paragraph of section 17, or section 18 or 18.0.1 that is included in the cost to the other person of supplying the property or service to the financial institution; and

(7) G is the total of all amounts each of which is a positive or negative prescribed amount.

“433.17. Where a selected listed financial institution is not a selected listed financial institution for the purposes of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and the financial institution and a person, other than a prescribed person or a person of a prescribed class, have made the joint election required under section 297.0.2.1, the financial institution and the person may make a joint election to have the value of A in the formula in the first paragraph of section 433.16 be determined as if paragraph *c* of the description of A in the formula in subsection 2 of section 225.2 of the Excise Tax Act applied to every supply referred to in section 297.0.2.1 that is made by the person to the financial institution at a time the election made under this section is in effect.

“433.18. An election under section 433.17 must

(1) be made in a document in the form and containing the information determined by the Minister;

(2) specify the day the election is to become effective; and

(3) be filed by the financial institution with the Minister in the manner determined by the Minister on or before the day on which the financial institution is required to file a return under Chapter VIII for its reporting period in which the election becomes effective or, if it is later, the day determined by the Minister.

“433.19. An election made jointly under section 433.17 by a financial institution and a person is effective for the period beginning on the day specified in the document evidencing the election and ending on the earliest of

(1) the day the election required under section 297.0.2.1 and made jointly by the financial institution and the person ceases to be effective;

(2) a day that the person and the financial institution specify in a notice of revocation in the form and containing the information determined by the Minister filed jointly by the person and the financial institution with the Minister in prescribed manner, which day is at least 365 days after the day specified in the document evidencing the election made under section 433.17;

(3) the day the person becomes a prescribed person or a person of a prescribed class for the purposes of section 433.17; and

(4) the day the financial institution ceases to be a selected listed financial institution.

“433.20. In determining an amount that a selected listed financial institution is required to add or may deduct under section 433.16 in determining its net tax, the following rules apply:

(1) tax that the financial institution is deemed to have paid under any of sections 207, 210.3, 256, 257, 264 and 265 must not be taken into account in determining the total under subparagraph 6 of the second paragraph of section 433.16; and

(2) no amount of tax paid or payable by the financial institution in respect of a property or service acquired or brought into Québec otherwise than for consumption, use or supply in the course of an endeavour within the meaning of section 42.0.1 must be taken into account in that determination.

“433.21. For the purposes of section 433.16, sections 201, 202 and 426 apply with respect to any amount that is included in the total determined under subparagraph 6 of the second paragraph of section 433.16 as if that amount were an input tax refund.”

(2) Subsection 1 applies from 1 January 2013. However, when section 433.16 of the Act applies in respect of a particular reporting period of a person that immediately follows the reporting period that is deemed to end on 31 December 2012 under the second paragraph of section 458.8 of the Act, enacted by section 173, subparagraphs 1 and 2 of the second paragraph of section 433.16 of the Act are to be read as follows:

“(1) A is the product obtained by multiplying the value of A in the formula in subsection 2 of section 225.2 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), determined for the reporting period of the financial institution for the purposes of Part IX of that Act that includes 1 January 2013,

or the value A would have in that formula for that reporting period if the financial institution were also a selected listed financial institution for the purposes of that Act, by the proportion that the number of days in the particular reporting period is of the number of days in the reporting period of the financial institution for the purposes of Part IX of that Act that includes 1 January 2013;

“(2) B is the product obtained by multiplying the value of B in the formula in subsection 2 of section 225.2 of the Excise Tax Act, determined for the reporting period of the financial institution for the purposes of Part IX of that Act that includes 1 January 2013, or the value B would have in that formula for that reporting period if the financial institution were also a selected listed financial institution for the purposes of that Act, by the proportion that the number of days in the particular reporting period is of the number of days in the reporting period of the financial institution for the purposes of Part IX of the Excise Tax Act that includes 1 January 2013;”.

158. (1) Section 437 of the Act is amended

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

“**437.** Every person who is required to file a return under this chapter shall, in the return, calculate the net tax of the person for the reporting period for which the return is required to be filed, unless the person is required to file a return for that period under section 470.1.”;

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

“Where the net tax for a reporting period of a person is a positive amount, the person shall, unless the person is required to file a return for that period under section 470.1, remit that amount to the Minister;”;

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

“Where the net tax for a reporting period of a person is a negative amount, the person may claim as a net tax refund for the period, payable by the Minister,

(1) where the person is a selected listed financial institution that is required to file a final return for the period in accordance with paragraph 2 of section 470.1, the amount determined for the period in the final return by the formula

$A - B$; and

(2) in any other case, in the return for that period, the amount of that net tax.”;

(4) by adding the following paragraph after the third paragraph:

“For the purposes of the formula in subparagraph 1 of the third paragraph,

(1) A is the amount, expressed as a positive number, of the person’s net tax for the reporting period; and

(2) B is the amount that the person claims as an interim net tax refund for the reporting period in accordance with section 437.4.”

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

159. (1) The Act is amended by inserting the following sections after section 437:

“437.1. Every person who is a selected listed financial institution and is required to file an interim return under section 470.1 for a reporting period shall, subject to the second paragraph, calculate the amount (in this section and sections 437 and 437.2 to 437.4 referred to as the “interim net tax”) that would be the net tax of the person for the reporting period if subparagraph 3 of the second paragraph of section 433.16 were read as follows:

“(3) C is the lesser of the value C would have in the formula in subsection 2 of section 225.2 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), determined for the taxation year, for the financial institution as regards Québec, or the value that same C would have, for the financial institution as regards Québec, for the preceding taxation year, if each of those values were determined in accordance with the regulation made under that Act for the purposes of subsection 2.1 of section 228 of that Act taking the following assumptions into account:

(a) Québec is a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act for the taxation year and the preceding taxation year, and

(b) the financial institution is a selected listed financial institution for the purposes of the Excise Tax Act for the taxation year and the preceding taxation year;”.

Where a person becomes a selected listed financial institution in a reporting period that ends in a particular fiscal year, the interim net tax of the person for each reporting period included in the fiscal year is the amount that would be the person’s net tax for the reporting period if subparagraph 3 of the second paragraph of section 433.16 were read as follows:

“(3) C is the percentage that would be applicable to the financial institution as regards Québec for the preceding reporting period if it were determined in accordance with the regulation made under the Excise Tax Act for the purposes of subsection 2.2 of section 228 of that Act taking the following assumptions into account:

(a) Québec is a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act, and

(b) the financial institution is a selected listed financial institution for the purposes of the Excise Tax Act throughout the reporting period;”.

“437.2. Where the interim net tax for a reporting period of the selected listed financial institution referred to in section 437.1 is a positive amount, the financial institution shall pay that amount, on or before the day on which an interim return is required to be filed, in accordance with section 470.1, to the Minister as or on account of the financial institution’s net tax for the reporting period that the financial institution is required to remit under subparagraph *a* of paragraph 2 of section 437.3.

“437.3. A person who is a selected listed financial institution and is required to file a final return under paragraph 2 of section 470.1 for a reporting period shall

(1) calculate in the return the net tax of the person for the reporting period;

(2) on or before the day on which the person is required to file the return, remit to the Minister

(a) the positive amount, if applicable, of the net tax of the person for the reporting period, or

(b) where the person claimed an interim net tax refund for the reporting period in accordance with section 437.4, the amount by which the interim net tax refund for the period exceeds the amount that would be the net tax refund for the period payable to the person under subparagraph 1 of the third paragraph of section 437 if the person had not claimed that interim net tax refund, or, if the person’s net tax for the period is a positive amount, an amount equal to the interim net tax refund for the period; and

(3) report in the return the positive amount paid as or on account of the person’s net tax for the period, in accordance with section 437.2, or the negative amount for which the person claimed an interim net tax refund for the period, in accordance with section 437.4, in the person’s interim return filed under section 470.1 for the period.

“437.4. A person who is a selected listed financial institution may claim the negative amount of its interim net tax, determined in accordance with section 437.1 for the person’s reporting period, as an interim net tax refund for the period payable by the Minister, in the interim return for the period filed under section 470.1, provided it is filed before the last day on which the final return for the period is required to be filed under that section.”

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

160. (1) Sections 441 and 442 of the Act are replaced by the following sections:

“441. Where at any time a person files a particular return as required under this Title in which the person reports an amount of tax (in this section referred to as the “remittance amount”) that is required to be remitted under the second paragraph of section 437 or 437.3 or paid under section 17, 18, 18.0.1, 437.2 or 438 by the person, and the person claims a refund or rebate to which the person is entitled at that time under this Title, in the particular return or in another return, or in an application, filed as required under this Title with the particular return, the person is deemed to have remitted at that time on account of the person’s remittance amount, and the Minister is deemed to have paid at that time as a refund or rebate, an amount equal to the lesser of the remittance amount and the amount of the refund or rebate.

“442. A person may, in prescribed circumstances and subject to prescribed conditions and rules, reduce or offset the tax that is required to be remitted under the second paragraph of sections 437 and 437.3 or paid under section 17, 18, 18.0.1, 437.2 or 438 by that person at any time by the amount of any refund or rebate to which another person may at that time be entitled under this Title.”

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

161. (1) Section 450.0.2 of the Act is amended by replacing paragraph 2 by the following 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 by the pension entity under

(*a*) except in the case described in subparagraph *b*, subparagraph *b* of subparagraph 4 of the first paragraph of section 289.5, or

(*b*) if the pension entity is a selected listed financial institution on the last day of the fiscal year in which the person acquired the resource, clause A of subparagraph ii of paragraph *d* of subsection 5 of section 172.1 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and”.

(2) Subsection 1 applies from 1 January 2013.

162. (1) Section 450.0.4 of the Act is amended

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

“450.0.4. If 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 an amount of tax (in this section referred to as “deemed tax”) in respect of that supply, where the pension entity is not a selected listed financial institution on a particular day, is deemed to have been paid on the particular day by the pension entity under subparagraph *b* of subparagraph 4 of the first paragraph of section 289.5, or, where the pension entity is such a financial institution, is deemed to have been paid on the particular day by the pension entity under clause A of subparagraph ii of paragraph *d* of subsection 5 of section 172.1 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or would be deemed to have been paid on the particular day by the pension entity under that clause A if the pension entity were also a selected listed financial institution for the purposes of that Act, the following rules apply.”;

(2) by replacing the portion of subparagraph 2 of the first paragraph before the formula by the following:

“(2) except where the pension entity is a selected listed financial institution on the particular day, 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”;

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

“(3) except where the pension entity is a selected listed financial institution on the particular day, 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”;

(4) by replacing the portion of subparagraph 4 of the first paragraph before the formula by the following:

“(4) except where the pension entity is a selected listed financial institution on the particular day, 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 any of sections 402.18, 402.19 and 402.19.1 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”;

(5) by replacing subparagraph 5 of the second paragraph by the following subparagraph:

“(5) E is 33%;”;

(6) by replacing subparagraph 8 of the second paragraph by the following subparagraph:

“(8) H is the amount of the deduction determined for the participating employer under section 402.18, subparagraph 1 or 3 of the first paragraph of section 402.19 or section 402.19.1, as the case may be, for the particular claim period.”

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012. However, when the tax adjustment note is in respect of both an amount described in paragraph 3 of section 450.0.2 of the Act that became payable, or was paid without having become payable, by a pension entity before 1 January 2013 and an amount described in paragraph 2 of section 450.0.2 of the Act that is deemed to have been paid after 31 December 2012, subparagraph 5 of the second paragraph of section 450.0.4 of the Act is to be read as follows:

“(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%;”.

163. (1) Section 450.0.5 of the Act is amended by replacing paragraph 2 by the following paragraph:

“(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 by the pension entity

(a) except in the case described in subparagraph *b*, under subparagraph *b* of subparagraph 4 of the first paragraph of section 289.6, or

(b) if the pension entity is a selected listed financial institution on the last day of the fiscal year in which the employer resources are consumed or used for the purpose of making an actual pension supply, under clause A of

subparagraph ii of paragraph *d* of subsection 6 of section 172.1 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and”.

(2) Subsection 1 applies from 1 January 2013.

164. (1) Section 450.0.7 of the Act is amended

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

“**450.0.7.** If 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 (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 an amount of tax (in this section referred to as “deemed tax”) in respect of each of the particular supplies, where the pension entity is not a selected listed financial institution on the last day of the fiscal year of the person during which those employer resources were so consumed or used, is deemed to have been paid by the pension entity under subparagraph *b* of subparagraph 4 of the first paragraph of section 289.6, or, where the pension entity is such a financial institution, is deemed to have been paid by the pension entity under clause A of subparagraph ii of paragraph *d* of subsection 6 of section 172.1 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or would be deemed to have been paid by the pension entity under that clause A if the pension entity were also a selected listed financial institution on that last day for the purposes of that Act, the following rules apply:”;

(2) by replacing the portion of subparagraph 2 of the first paragraph before the formula by the following:

“(2) except where the pension entity is a selected listed financial institution on the first day on which an amount of deemed tax is deemed to have been paid, 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”;

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

“(3) except where the pension entity is a selected listed financial institution on the first day on which an amount of deemed tax is deemed to have been paid, 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, 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”;

(4) by replacing the portion of subparagraph 4 of the first paragraph before the formula by the following:

“(4) except where the pension entity is a selected listed financial institution on the first day on which an amount of deemed tax is deemed to have been paid, 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 any of sections 402.18, 402.19 and 402.19.1 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”;

(5) by replacing subparagraph 5 of the second paragraph by the following subparagraph:

“(5) E is 33%”;

(6) by replacing subparagraph 8 of the second paragraph by the following subparagraph:

“(8) H is the amount of the deduction determined for the participating employer under section 402.18, subparagraph 1 or 3 of the first paragraph of section 402.19 or section 402.19.1, as the case may be, for the particular claim period.”

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012. However, when the tax adjustment note is in respect of both an amount described in paragraph 3 of section 450.0.5 of the Act that became payable, or was paid without having become payable, by a pension entity before 1 January 2013 and an amount described in paragraph 2 of section 450.0.5 of the Act that is deemed to have been paid after 31 December 2012, subparagraph 5 of the second paragraph of section 450.0.7 of the Act is to be read as follows:

“(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%”.

165. (1) Section 453 of the Act is amended by replacing “100/109.5” in the portion of paragraph 1 before subparagraph *a* by “100/109.975”.

(2) Subsection 1 has effect from 1 January 2013.

166. (1) The Act is amended by inserting the following section after section 455:

“**455.0.1.** Where, in the circumstances described in the third paragraph of section 402.25, an insurer pays to, or credits in favour of, a segregated fund of the insurer an amount on account of a rebate referred to in that section and transmits the application of the segregated fund for the rebate to the Minister in accordance with section 402.26, the insurer may deduct the amount in determining its net tax for its reporting period in which the amount was paid or credited.”

(2) Subsection 1 applies in respect of a rebate relating to an amount of tax that became payable, or was paid without having become payable, after 31 December 2012.

167. (1) Section 456 of the Act is amended by adding the following paragraph after the second paragraph:

“Despite the first paragraph, no amount may be included in determining a registrant’s net tax for the appropriate reporting period if the registrant is a selected listed financial institution in that period.”

(2) Subsection 1 applies from 1 January 2013.

168. (1) Section 457.5 of the Act is amended by replacing “9.5%” in subparagraph 1 of the second paragraph by “9.975%”.

(2) Subsection 1 has effect from 1 January 2013.

169. (1) Section 457.7 of the Act is amended by replacing “9.5%” in subparagraph 1 of the second paragraph by “9.975%”.

(2) Subsection 1 has effect from 1 January 2013.

170. (1) Section 458.0.1 of the Act is replaced by the following section:

“**458.0.1.** Where the reporting period of a registrant is a fiscal year within the meaning of section 458.1 or a period determined under section 461.1, the registrant shall, within one month after the end of each fiscal quarter of the registrant ending in the reporting period, pay to the Minister an amount equal to

(1) except where paragraph 2 applies, 1/4 of the registrant’s instalment base for that reporting period; or

(2) where the circumstances described in section 458.0.3.1 exist, the amount determined in accordance with that section.”

(2) Subsection 1 applies from 1 January 2013.

171. (1) The Act is amended by inserting the following section after section 458.0.3:

“**458.0.3.1.** For the purposes of paragraph 2 of section 458.0.1, where a person becomes a selected listed financial institution during a reporting period, the instalment to be paid within one month after the end of each fiscal quarter of the person ending in the reporting period is equal to

(1) where the fiscal quarter is the first fiscal quarter in the reporting period, 1/4 of the amount determined in accordance with section 458.0.2; and

(2) in any other case, the lesser of

(a) 1/4 of the amount determined in accordance with subparagraph 1 of the first paragraph of section 458.0.2, and

(b) the amount determined by the formula

$A \times B$.

For the purposes of the formula in subparagraph *b* of subparagraph 2 of the first paragraph,

(1) *A* is the value of *A* in the formula in subparagraph ii of paragraph *b* of subsection 5 of section 237 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), determined for the reporting period; and

(2) *B* is the percentage corresponding to the value *D* would have in the formula in subparagraph ii of paragraph *b* of subsection 5 of section 237 of the Excise Tax Act, for the financial institution as regards Québec, determined for the preceding fiscal quarter, if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act and if, where applicable, the financial institution were a selected listed financial institution for the purposes of that Act.”

(2) Subsection 1 applies from 1 January 2013.

172. (1) Section 458.7 of the Act is amended by striking out paragraph 1.

(2) Subsection 1 applies from 1 January 2013.

173. (1) The Act is amended by inserting the following section after section 458.7:

“458.8. Despite any other provision of this division, the particular reporting period of a person that begins before 1 January 2013 and that, but for this section, would end after 31 December 2012 is deemed to end on 31 December 2012, if

- (1) the person is a listed financial institution;
- (2) the person is a registrant on 31 December 2012 for the purposes of this Title and of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and
- (3) the person’s reporting period under Part IX of the Excise Tax Act that includes 1 January 2013 does not correspond to the reporting period that would be the person’s particular reporting period, but for this section.

Despite any other provision of this division, where a person would have been a selected listed financial institution throughout the person’s particular reporting period that begins before 1 January 2013 and that, but for this paragraph, would end after 31 December 2012, the particular reporting period is deemed to end on 31 December 2012.

Despite any other provision of this division, a person’s reporting period that follows the particular reporting period that is deemed to end on 31 December 2012 under this section, or that begins on 1 January 2013 following the person’s registration under section 407.6, ends on the day on which the person’s reporting period under Part IX of the Excise Tax Act that includes 1 January 2013 ends.”

- (2) Subsection 1 applies from 1 January 2013.

174. (1) Section 459.0.1 of the Act is amended

- (1) by replacing subparagraph *d* of paragraph 1 by the following subparagraph:

“(d) where the registrant is described in any of paragraphs 1 to 10 of the definition of “listed financial institution” in section 1 and has not made an election under section 459.2, 459.2.1 or 459.4 that is effective at that time;”;

- (2) by replacing subparagraph *a* of paragraph 2 by the following subparagraph:

“(a) the threshold amount of the registrant for the fiscal year or fiscal quarter of the registrant that includes that time exceeds \$6,000,000 and the registrant is neither described in any of paragraphs 1 to 10 of the definition of “listed financial institution” in section 1 nor a charity,”.

- (2) Subsection 1 applies from 1 January 2013.

175. (1) Section 462.1.1 of the Act is replaced by the following section:

“462.1.1. For the purposes of sections 462 and 462.1, “supply made in Canada” means a supply made in Canada for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).”

(2) Subsection 1 applies in respect of the consideration for a supply if subparagraph 1 of the second paragraph of section 52 of the Act is amended in its respect by paragraph 1 of subsection 1 of section 49 of this Act.

176. (1) Section 468 of the Act is amended by replacing subparagraphs *a* and *b* of paragraph 1 by the following subparagraphs:

“(a) if the registrant is described in any of paragraphs 1 to 10 of the definition of “listed financial institution” in section 1, within six months after the end of the fiscal year,

“(b) except where subparagraph *a* applies, if the registrant is an individual whose fiscal year is a calendar year and, for the purposes of the Taxation Act (chapter I-3), the individual carried on a business during the year and the filing-due date of the individual for the year is 15 June of the following year, on or before that day, and”.

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

(3) In addition, in relation to a reporting period of a financial institution that begins on 1 January 2013 because of section 458.8 of the Act, enacted by section 173 of this Act, section 468 of the Act is to be read as if the portion of paragraph 1 before subparagraph *a* was replaced by the following:

“(1) where the registrant’s reporting period, for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), is or would be the registrant’s fiscal year, but for subsection 1 of section 251 of that Act,”.

177. (1) The Act is amended by inserting the following section after section 470:

“470.1. Despite paragraph 2 of section 468 and section 470, if a selected listed financial institution’s reporting period ending in a fiscal year is a fiscal month or a fiscal quarter for the purposes of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), the financial institution shall file with the Minister, where the percentage determined in accordance with subparagraph 3 of the second paragraph of section 433.16 for the taxation year in which the fiscal year of the financial institution ends is greater than zero,

(1) an interim return for the reporting period within one month after the end of the period; and

(2) a final return for the reporting period within six months after the end of the fiscal year.”

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

178. (1) Section 472 of the Act is amended by replacing paragraphs 1 and 2 by the following paragraphs:

“(1) where the person is a registrant, the person shall, on or before the particular day on which the person’s return under section 468 or 469 for the reporting period in which the tax became payable is required to be filed, pay the tax to the Minister or the prescribed person and

(a) except where the person is referred to in subparagraph *b*, report the tax in that return, or

(b) where the person is a qualifying taxpayer, within the meaning of section 26.2, file with the Minister or the prescribed person, on or before the particular day, in the manner determined by the Minister a return in respect of the tax in the form and containing the information determined by the Minister; and

“(2) in any other case, the person shall, on or before the last day of the month following the calendar month in which the tax became payable, pay the tax to the Minister or the prescribed person and file with the Minister or the prescribed person in prescribed manner a return in respect of the tax in the prescribed form containing prescribed information.”

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

179. (1) Section 528 of the Act is amended by replacing paragraph 1 by the following paragraph:

“(1) except where the person is a selected listed financial institution throughout a particular reporting period, where the person is registered under Title I, the day on which the person is required to file a return for the particular reporting period determined under subdivision 1 of Division IV of Chapter VIII of Title I in which the premium was paid, in accordance with the provisions of subdivision 2 of Division IV of Chapter VIII of Title I; and”.

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

180. (1) Section 677 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraph after subparagraph 4:

“(4.0.1) determine, for the purposes of section 17.4.1, which amounts of tax are prescribed amounts of tax;”;

(2) by inserting the following subparagraph after subparagraph 5.1:

“(5.2) determine, for the purposes of section 18.0.3, which amounts of tax are prescribed amounts of tax;”;

(3) by inserting the following subparagraph after subparagraph 9:

“(9.1) determine, for the purposes of section 29.1, the prescribed mandataries;”;

(4) by inserting the following subparagraphs after subparagraph 10.1:

“(10.2) determine, for the purposes of the definition of “excluded input” in section 42.0.10, which property and services are prescribed property and services;

“(10.3) determine, for the purposes of sections 42.0.13 and 42.0.14, which percentage is a prescribed percentage and which classes are prescribed classes;”;

(5) by inserting the following subparagraph after subparagraph 23.1:

“(23.2) determine, for the purposes of section 199.0.0.1, which amounts of tax are prescribed amounts of tax;”;

(6) by inserting the following subparagraph after subparagraph 41:

“(41.0.1) determine, for the purposes of section 399.1, the prescribed mandataries;”;

(7) by inserting the following subparagraphs after subparagraph 44.1:

“(44.2) determine, for the purposes of section 433.16, which amounts are prescribed tax amounts and which amounts are prescribed amounts;

“(44.3) determine, for the purposes of sections 433.16, 433.17 and 433.19, which persons are prescribed persons and which classes are prescribed classes;”;

(8) by inserting the following subparagraph after subparagraph 49:

“(49.0.1) for the purposes of Title I, require any person or any class of persons to provide to a person any information that is required for the application, by a selected listed financial institution, of the formula in the first paragraph of section 433.16 or 458.0.3.1 or in any other provision of this Title, or of a provision of a regulation made under such a provision of Title I, specify the information so required and the manner in which it is to be provided and prescribe the solidary liability for failing to provide required information in the manner so specified;”;

(9) by striking out subparagraph 57;

(10) by inserting the following subparagraph after subparagraph 60.1:

“(60.2) for the purposes of Title I, require any selected listed financial institution to register in accordance with Division I of Chapter VIII or deem any selected listed financial institution to be a registrant for the purposes of Title I; and”.

(2) Paragraphs 1, 2, 4, 5, 7, 8 and 10 of subsection 1 apply from 1 January 2013.

(3) Paragraphs 3, 6 and 9 of subsection 1 apply from 1 April 2013.

181. (1) Section 678 of the Act is amended by striking out the second paragraph.

(2) Subsection 1 applies in respect of a tax payable after 31 March 2013.

FUEL TAX ACT

182. (1) Section 1 of the Fuel Tax Act (chapter T-1) is amended by inserting the following subparagraphs after subparagraph *r.1* of the first paragraph:

“(r.2) “Gaspésie–Îles-de-la-Madeleine administrative region”: Gaspésie–Îles-de-la-Madeleine administrative region (11) described in the Décret concernant la révision des limites des régions administratives du Québec (chapter D-11, r. 1);

“(r.3) “area subject to a tax increase”: one of the following:

i. the area of jurisdiction of the Agence métropolitaine de transport, where the tax provided for in the first paragraph of section 2 that is applicable to gasoline delivered in that area of jurisdiction is increased under subparagraph *a* of the third paragraph of section 2, or

ii. the Gaspésie–Îles-de-la-Madeleine administrative region, where the tax provided for in the first paragraph of section 2 that is applicable to gasoline delivered in that region is increased under subparagraph *b* of the third paragraph of section 2;”.

(2) Subsection 1 has effect from 1 July 2012.

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

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

“Furthermore, the tax provided for in subparagraph *a* of the first paragraph and determined taking into account the second paragraph, if applicable, is increased

(a) by \$0.03 per litre if the gasoline is delivered in the area of jurisdiction of the Agence métropolitaine de transport; and

(b) by \$0.01 per litre if the gasoline is delivered in the Gaspésie–Îles-de-la-Madeleine administrative region.”;

(2) by replacing “Aux fins” in the portion of the sixth paragraph before subparagraph *a* in the French text by “Pour l’application”;

(3) by replacing “For the purposes” in the seventh paragraph by “For the purposes of subparagraph *a*”.

(2) Subsection 1 has effect from 1 July 2012.

184. (1) Section 10.4 of the Act is amended

(1) by inserting “delivered in an area subject to a tax increase” after “gasoline” in the portion before paragraph *a*;

(2) by replacing “the area of jurisdiction of the Agence métropolitaine de transport” in paragraph *b* by “that area”.

(2) Subsection 1 has effect from 1 July 2012.

185. (1) Section 15 of the Act is amended by replacing the first paragraph by the following paragraph:

“**15.** Every consumer who has acquired fuel in Québec shall, on or before the fifteenth day of each month, render an account to the Minister, using the prescribed form, on the tax determined under section 2, without reference to its third paragraph, he owes for fuel acquired during the preceding month, if he has not paid such tax on its acquisition, and shall at the same time remit the amount of that tax to the Minister.”

(2) Subsection 1 has effect from 1 July 2012.

186. (1) Section 15.1 of the Act is amended by replacing the first paragraph by the following paragraph:

“**15.1.** Subject to section 17.1, every consumer shall, in respect of gasoline stored in an area subject to a tax increase, other than gasoline to be used for supplying an aircraft engine, on or before the fifteenth day of each month, render an account to the Minister, using the prescribed form, on the tax increase provided for in the third paragraph of section 2 that he owes for gasoline acquired during the preceding month, if he has not paid such tax on its

acquisition, and shall at the same time remit the amount of that increase to the Minister.”

(2) Subsection 1 applies in respect of gasoline acquired by a consumer after 30 June 2012.

187. (1) Section 15.2 of the Act is amended by replacing “The tax that is required to be paid under sections 15 and 15.1 shall be computed per litre of fuel measured at ambient temperature. However, the tax shall be” by “The tax and the tax increase that are to be paid under sections 15 and 15.1, respectively, are computed per litre of fuel measured at ambient temperature. However, they are”.

(2) Subsection 1 has effect from 1 July 2012.

188. (1) Section 17 of the Act is amended by replacing paragraph *b* by the following paragraph:

“(b) pay at the same time to the Minister the tax determined under section 2 without reference to its third paragraph.”

(2) Subsection 1 has effect from 1 July 2012.

189. (1) Section 17.1 of the Act is amended

(1) by replacing “in the area of jurisdiction of the Agence métropolitaine de transport” in the portion before paragraph *a* by “into an area subject to a tax increase”;

(2) by replacing “provided for in the third paragraph of section 2” in paragraph *b* by “increase provided for in the third paragraph of section 2 that is applicable to that gasoline”.

(2) Subsection 1 applies in respect of gasoline brought or caused to be brought into an area after 30 June 2012.

190. (1) Section 17.2 of the Act is amended by replacing “The tax that is required to be paid under sections 17 and 17.1 shall be computed per litre of fuel measured at ambient temperature. However, the tax shall be” by “The tax and the tax increase that are to be paid under sections 17 and 17.1, respectively, are computed per litre of fuel measured at ambient temperature. However, they are”.

(2) Subsection 1 has effect from 1 July 2012.

191. (1) Section 51.1 of the Act is amended

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

“Where the holder of a collection officer’s permit delivers or causes to be delivered gasoline, other than gasoline to be used for supplying an aircraft engine, in an area subject to a tax increase, the amount referred to in the first paragraph must be increased by the amount provided for in the third paragraph of section 2 that is applicable to that gasoline.”;

(2) by replacing “the area of jurisdiction of the Agence métropolitaine de transport” in the eighth paragraph by “an area subject to a tax increase”.

(2) Subsection 1 applies in respect of a sale or delivery of gasoline made after 30 June 2012.

192. (1) Section 55.1.1 of the Act is amended by replacing subparagraph 1 of the first paragraph by the following subparagraph:

“(1) the proceeds of the tax increase provided for in subparagraph *a* of the third paragraph of section 2; and”.

(2) Subsection 1 has effect from 1 July 2012.

193. (1) Section 55.2 of the Act is amended by inserting “subparagraph *a* of” after “provided for in” in the first paragraph.

(2) Subsection 1 has effect from 1 July 2012.

TRANSPORT ACT

194. The heading of Division IX.2 of the Transport Act (chapter T-12) is amended by replacing “TERRITORY OF THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC AND THAT” by “AREA OF JURISDICTION”.

195. Section 88.8 of the Act is repealed.

REGULATION RESPECTING THE APPLICATION OF THE TOBACCO TAX ACT

196. (1) Section 2 of the Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1) is amended

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

“**2.** For the purposes of sections 13.1 and 17.10 of the Act, any manufacturer or importer must affix

(a) to each package of tobacco, other than pipe tobacco, snuff, chewing tobacco and leaf tobacco, intended for retail sale in Québec, in the manner prescribed in section 4.2 of the Stamping and Marking of Tobacco Products

Regulations (SOR/2003-288, (2003) 137 Canada Gazette, Part II, 2254), a stamp;”;

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

“(c) to each case of cigarettes, tobacco sticks, rolls of tobacco, loose tobacco other than pipe tobacco, snuff or chewing tobacco, and pre-rolled tobacco and to each container of several units of pre-rolled tobacco, the inscription “QUÉBEC” on at least two of its sides in 100% black upper-case letters 38.1 millimetres high.”;

(3) by replacing “the identification mark affixed” in the second paragraph by “the stamp affixed”;

(4) by inserting “, cigars, loose tobacco” after “rolls of tobacco” in the third paragraph;

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

“For the purposes of this section, a wrapping containing one or more cigars intended for retail sale in Québec is deemed to be a package of tobacco.”

(2) Subsection 1 applies in respect of all tobacco products, except cigars, manufactured or imported as of 1 July 2012 and in respect of cigars manufactured or imported as of 1 October 2012. However, a manufacturer or importer may elect, as of 1 April 2012, to comply with sections 2, 2.1.1 and 2.1.2 of the Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1), as amended by this section and section 198.

197. (1) Section 2.1 of the Regulation is repealed.

(2) Subsection 1 applies in respect of all tobacco products, except cigars, manufactured or imported as of 1 July 2012 and in respect of cigars manufactured or imported as of 1 October 2012. However, a manufacturer or importer may elect, as of 1 April 2012, to comply with sections 2, 2.1.1 and 2.1.2 of the Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1), as amended by sections 196 and 198.

198. (1) Sections 2.1.1 and 2.1.2 of the Regulation are replaced by the following sections:

“2.1.1. For the purposes of section 13.1 of the Act, where a package of tobacco referred to in subparagraph *a* of the first paragraph of section 2 is offered for sale to a consumer in another container where the stamp affixed to the package is not visible, the person who is required, under this Regulation, to affix the stamp to the package shall affix the identification mark provided for in subparagraph *b* of the first paragraph of section 2 on one end of that other container so that the identification mark is clearly visible.

“2.1.2. For the purposes of section 13.1 of the Act, any package of tobacco intended for retail sale in Québec, other than tobacco referred to in subparagraph *a* of the first paragraph of section 2, must be stamped within the meaning of section 2 of the Excise Act, 2001 (Statutes of Canada, 2002, chapter 22) to be considered as identified by the manufacturer or importer of such tobacco.”

(2) Subsection 1 applies in respect of all tobacco products, except cigars, manufactured or imported as of 1 July 2012 and in respect of cigars manufactured or imported as of 1 October 2012. However, a manufacturer or importer may elect, as of 1 April 2012, to comply with sections 2, 2.1.1 and 2.1.2 of the Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1), as amended by section 196 and this section.

199. (1) The Regulation is amended by adding Schedule I, the text of which appears in Schedule I to this Act, at the end.

(2) Subsection 1 applies in respect of all tobacco products, except cigars, manufactured or imported as of 1 July 2012 and in respect of cigars manufactured or imported as of 1 October 2012. However, a manufacturer or importer may elect, as of 1 April 2012, to comply with sections 2, 2.1.1 and 2.1.2 of the Regulation respecting the application of the Tobacco Tax Act (chapter I-2, r. 1), as amended by sections 196 and 198.

SPECIAL TRANSITIONAL PROVISIONS

200. The Minister of Finance takes out of the Accumulated Sick Leave Fund referred to in section 8.1 of the Financial Administration Act (chapter A-6.001) a sum equal to 9.86% of the sums in the Fund and pays it into the Accumulated Sick Leave Fund established under section 69.1 of the Act respecting the Agence du revenu du Québec (chapter A-7.003).

Such payment is deemed to have been made on 1 April 2011.

201. For the purposes of Chapter V of Title I of the Act respecting the Québec sales tax (chapter T-0.1), except section 210 of that Act, in relation to an amount of tax that becomes payable after 31 December 2012 by a person in respect of a property or service acquired by the person before 1 January 2013 for the purpose of making a taxable supply, the property or service is deemed to be acquired otherwise than in the course of the person’s commercial activities to the extent that it was acquired for the purpose of making a supply of a financial service, other than a supply of a financial service that would be zero-rated under Division VII.2 of Chapter IV of Title I of that Act, enacted by section 61 of this Act, if it was made after 31 December 2012.

202. This Act comes into force on 7 December 2012, except for sections 6, 13 and 22, which come into force on the date or dates to be set by the Government, and section 28 as regards the last sentence of the second paragraph of section 12.32.1.2 of the Act respecting the Ministère des Transports (chapter

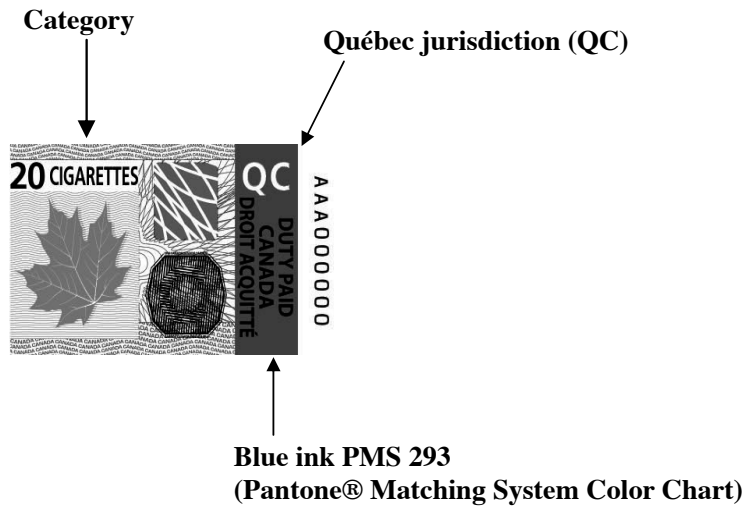
M-28), which comes into force on the same date as that on which the fuel tax increase applicable in the territory of the Communauté métropolitaine de Québec becomes applicable.

SCHEDULE I
(section 199)

“SCHEDULE I

CHARACTERISTICS AND CATEGORIES OF STAMPS FOR THE
IDENTIFICATION OF PACKAGES OF TOBACCO INTENDED FOR
RETAIL SALE IN QUÉBEC

(1) The characteristics of stamps for the identification of packages of tobacco intended for retail sale in Québec are as follows:



(2) The categories of stamps for the identification of packages of tobacco intended for retail sale in Québec are as follows:



”

2012, chapter 29

AN ACT CONCERNING THE DATE OF COMING INTO FORCE OF CERTAIN PROVISIONS OF THE ACT TO ELIMINATE UNION PLACEMENT AND IMPROVE THE OPERATION OF THE CONSTRUCTION INDUSTRY

Bill 6

Introduced by Madam Agnès Maltais, Minister of Labour

Introduced 15 November 2012

Passed in principle 6 December 2012

Passed 6 December 2012

Assented to 7 December 2012

Coming into force: 7 December 2012

Legislation amended:

Act to eliminate union placement and improve the operation of the construction industry (2011, chapter 30)

Explanatory notes

This Act defers from 2 December 2012 to 9 September 2013 the latest possible date of coming into force of certain provisions of the Act to eliminate union placement and improve the operation of the construction industry, and makes a number of amendments to that Act.



Chapter 29

AN ACT CONCERNING THE DATE OF COMING INTO FORCE OF CERTAIN PROVISIONS OF THE ACT TO ELIMINATE UNION PLACEMENT AND IMPROVE THE OPERATION OF THE CONSTRUCTION INDUSTRY

[Assented to 7 December 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 62 of the Act to eliminate union placement and improve the operation of the construction industry (2011, chapter 30) is amended by adding the following at the end:

“119.0.3. Any person who hinders the activities of the labour-referral service for the construction industry or exercises undue pressure or uses intimidation or threats against a person in charge of the service or an employee assigned to its activities is 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.

“119.0.4. For any subsequent conviction for an offence committed under sections 119.0.1 to 119.0.3, the fine is doubled.”

2. The Act is amended by inserting the following section after section 86:

“86.1. On sending a hiring notice under the Regulation respecting the hiring and mobility of employees in the construction industry (chapter R-20, r. 6.1), an employer must, in the manner prescribed by the Commission, specify the name of the association referred to in section 107.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry and of its representative that referred the candidate hired, if that is the case.

The obligation under the first paragraph applies until that section 107.1 comes into force.”

3. Section 88 of the Act is amended

(1) by replacing “2 December 2012” in paragraph 1 by “9 September 2013”;

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

“(5) section 86.1, which comes into force on 4 February 2013.”

4. Paragraph 1 of section 3 has effect from 2 December 2012.
5. This Act comes into force on 7 December 2012.

2012, chapter 30

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

Bill 8

Introduced by Mr. Sylvain Gaudreault, Minister of Municipal Affairs, Regions and Land
Occupancy

Introduced 14 November 2012

Passed in principle 29 November 2012

Passed 7 December 2012

Assented to 7 December 2012

**Coming into force: 7 December 2012, except section 23, which comes into force on
1 January 2013, and sections 2, 4 to 22 and 24 to 32, which come into
force on the date to be set by the Government**

Legislation amended:

Charter of Ville de Québec (chapter C-11.5)

Cities and Towns Act (chapter C-19)

Municipal Code of Québec (chapter C-27.1)

Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01)

Act respecting the Communauté métropolitaine de Québec (chapter C-37.02)

Act respecting municipal taxation (chapter F-2.1)

Act respecting public transit authorities (chapter S-30.01)

Act to again amend various legislative provisions concerning municipal affairs (2005, chapter 50)

Act to amend various legislative provisions respecting municipal affairs (2008, chapter 18)

Order in Council amended:

Order in Council 1229-2005 (2005, G.O. 2, 5176A) concerning the urban agglomeration of Montréal

Explanatory notes

This Act amends the Cities and Towns Act, the Municipal Code of Québec, the Act respecting the Communauté métropolitaine de Montréal, the Act respecting the Communauté métropolitaine de Québec and the Act respecting public transit authorities to enable the municipalities and bodies governed by those Acts to reject any tender from a contractor or supplier having received an unsatisfactory performance assessment with respect to a previous contract.

The Municipal Code of Québec is amended in order to shorten the time limit for sending a notice of convocation for a special sitting of the council of a regional county municipality.

The Act respecting municipal taxation is amended to increase, for certain municipalities, the coefficient used to set the maximum rates applicable to the category of non-residential immovables and the category of industrial immovables.

Various local, ad hoc and technical measures are introduced.



Chapter 30

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

[Assented to 7 December 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHARTER OF VILLE DE QUÉBEC

1. Section 114 of the Charter of Ville de Québec (chapter C-11.5) is amended by inserting “that the city council delegated to it under section 84.1 of Schedule C or” after “related to a power” in the third paragraph.

CITIES AND TOWNS ACT

2. Section 573 of the Cities and Towns Act (chapter C-19) is amended

(1) by inserting the following subsection after subsection 2:

“(2.0.1) A call for public tenders may provide that the municipality reserves the right to reject any tender from a contractor or supplier having received an unsatisfactory performance assessment in the two years before the tender opening date.

For the purposes of the first paragraph, a municipality may only use an unsatisfactory performance assessment if the assessment meets the following conditions:

(1) it relates to the carrying out of a contract awarded by the municipality or by the body responsible for carrying out an agreement to which the municipality is a party and which was entered into under section 29.5, 29.9.1 or 29.10;

(2) it was carried out by the person designated for that purpose by the council of the municipality or by the body;

(3) it is included in a report a copy of which was sent to the contractor or supplier not later than the 60th day after the termination of the contract concerned;

(4) the contractor or supplier was given at least 30 days after receiving a copy of the report referred to in subparagraph 3 to submit comments in writing to the municipality or body; and

(5) after comments submitted under subparagraph 4 have been examined, it is a final assessment, having been approved by the council of the municipality or by the body not later than the 60th day after receipt of those comments or, if no comments were submitted, after the expiry of the period specified in subparagraph 4 for submitting comments. A certified copy of the approved assessment must be sent to the contractor or supplier.

The Minister shall draw up a guide setting out the elements that may be considered in carrying out a performance assessment.

The guide is made available to the public in the manner determined by the Minister.”;

(2) by replacing “may stipulate” in the introductory clause of subsection 2.1 by “may also provide”.

MUNICIPAL CODE OF QUÉBEC

3. Article 156 of the Municipal Code of Québec (chapter C-27.1) is amended by replacing “10” in the first paragraph by “three”.

4. Article 935 of the Code is amended

(1) by inserting the following subarticle after subarticle 2 of the first paragraph:

“(2.0.1) A call for public tenders may provide that the municipality reserves the right to reject any tender from a contractor or supplier having received an unsatisfactory performance assessment in the two years before the tender opening date.

For the purposes of the first paragraph, a municipality may only use an unsatisfactory performance assessment if the assessment meets the following conditions:

(1) it relates to the carrying out of a contract awarded by the municipality or by the body responsible for carrying out an agreement to which the municipality is a party and which was entered into under article 14.3, 14.7.1 or 14.8;

(2) it was carried out by the person designated for that purpose by the council of the municipality or by the body;

(3) it is included in a report a copy of which was sent to the contractor or supplier not later than the 60th day after the termination of the contract concerned;

(4) the contractor or supplier was given at least 30 days after receiving a copy of the report referred to in subparagraph 3 to submit comments in writing to the municipality or body; and

(5) after any comments submitted under subparagraph 4 have been examined, it is a final assessment, having been approved by the council of the municipality or by the body not later than the 60th day after receipt of those comments or, if no comments were submitted, after the expiry of the period specified in subparagraph 4 for submitting comments. A certified copy of the approved assessment must be sent to the contractor or supplier.

The Minister shall draw up a guide setting out the elements that may be considered in carrying out a performance assessment.

The guide is made available to the public in the manner determined by the Minister.”;

(2) by replacing “may stipulate” in the introductory clause of subarticle 2.1 of the first paragraph by “may also provide”;

(3) by striking out the second paragraph.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

5. Section 107 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is amended by replacing “sixth, seventh and eighth” in the second paragraph by “eighth, ninth and tenth”.

6. Section 108 of the Act is amended

(1) by inserting the following paragraphs after the fourth paragraph:

“A call for public tenders may provide that the Community reserves the right to reject any tender from a contractor or supplier having received an unsatisfactory performance assessment in the two years before the tender opening date.

For the purposes of the fifth paragraph, the Community may only use an unsatisfactory performance assessment if the assessment meets the following conditions:

(1) it relates to the carrying out of a contract awarded by the Community;

(2) it was carried out by the person designated for that purpose by the council;

(3) it is included in a report a copy of which was sent to the contractor or supplier not later than the 60th day after the termination of the contract concerned;

(4) the contractor or supplier was given at least 30 days after receiving a copy of the report referred to in subparagraph 3 to submit comments in writing to the Community; and

(5) after any comments submitted under subparagraph 4 have been examined, it is a final assessment, having been approved by the council of the Community not later than the 60th day after receipt of those comments or, if no comments were submitted, after the expiry of the period specified in subparagraph 4 for submitting comments. A certified copy of the approved assessment must be sent to the contractor or supplier.”;

(2) by replacing “may stipulate” in the introductory clause of the fifth paragraph by “may also provide”.

7. The Act is amended by inserting the following section after section 108:

“108.1. The Minister shall draw up a guide setting out the elements that may be considered in carrying out a performance assessment referred to in the sixth paragraph of section 108.

The guide is made available to the public in the manner determined by the Minister.”

8. Section 109 of the Act is amended by replacing “eighth” in the fourth paragraph by “tenth”.

9. Section 109.1 of the Act is amended

(1) by replacing “seventh” in subparagraph *d* of subparagraph 3 of the first paragraph by “ninth”;

(2) by replacing “eighth” in the fourth paragraph by “tenth”.

10. Section 110 of the Act is amended by replacing “fifth” in the second paragraph by “seventh”.

11. Section 112 of the Act is amended by replacing “fifth and eighth” by “seventh and tenth”.

12. Section 112.1 of the Act is amended by replacing “eighth” in the second paragraph by “tenth”.

13. Section 118.2 of the Act is amended by replacing “sixth” in the first paragraph by “eighth”.

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE
QUÉBEC

14. Section 100 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) is amended by replacing “sixth, seventh and eighth” in the second paragraph by “eighth, ninth and tenth”.

15. Section 101 of the Act is amended

(1) by inserting the following paragraphs after the fourth paragraph:

“A call for public tenders may provide that the Community reserves the right to reject any tender from a contractor or supplier having received an unsatisfactory performance assessment in the two years before the tender opening date.

For the purposes of the fifth paragraph, the Community may only use an unsatisfactory performance assessment if the assessment meets the following conditions:

(1) it relates to the carrying out of a contract awarded by the Community;

(2) it was carried out by the person designated for that purpose by the council;

(3) it is included in a report a copy of which was sent to the contractor or supplier not later than the 60th day after the termination of the contract concerned;

(4) the contractor or supplier was given at least 30 days after receiving a copy of the report referred to in subparagraph 3 to submit comments in writing to the Community; and

(5) after any comments submitted under subparagraph 4 have been examined, it is a final assessment, having been approved by the council of the Community not later than the 60th day after receipt of those comments or, if no comments were submitted, after the expiry of the period specified in subparagraph 4 for submitting comments. A certified copy of the approved assessment must be sent to the contractor or supplier.”;

(2) by replacing “may stipulate” in the introductory clause of the fifth paragraph by “may also provide”.

16. The Act is amended by inserting the following section after section 101:

“101.1. The Minister shall draw up a guide setting out the elements that may be considered in carrying out a performance assessment referred to in the sixth paragraph of section 101.

The guide is made available to the public in the manner determined by the Minister.”

17. Section 102 of the Act is amended by replacing “eighth” in the fourth paragraph by “tenth”.

18. Section 102.1 of the Act is amended

(1) by replacing “seventh” in subparagraph *d* of subparagraph 3 of the first paragraph by “ninth”;

(2) by replacing “eighth” in the fourth paragraph by “tenth”.

19. Section 103 of the Act is amended by replacing “fifth” in the second paragraph by “seventh”.

20. Section 105 of the Act is amended by replacing “fifth and eighth” by “seventh and tenth”.

21. Section 105.1 of the Act is amended by replacing “eighth” in the second paragraph by “tenth”.

22. Section 111.2 of the Act is amended by replacing “sixth” in the first paragraph by “eighth”.

ACT RESPECTING MUNICIPAL TAXATION

23. Section 244.40 of the Act respecting municipal taxation (chapter F-2.1) is amended

(1) by replacing “2.35” in the first paragraph by “2.65”;

(2) by replacing “3.15” in subparagraphs 2 to 5 of the second paragraph by “3.55”;

(3) by replacing “2.65” in subparagraphs 6 to 9 of the second paragraph by “3.05”.

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

24. Section 94 of the Act respecting public transit authorities (chapter S-30.01) is amended by replacing “sixth, seventh and eighth” in the second paragraph by “eighth, ninth and tenth”.

25. Section 95 of the Act is amended

(1) by inserting the following paragraphs after the fourth paragraph:

“A call for public tenders may provide that the transit authority reserves the right to reject any tender from a contractor or supplier having received an unsatisfactory performance assessment in the two years before the tender opening date.

For the purposes of the fifth paragraph, the transit authority may only use an unsatisfactory performance assessment if the assessment meets the following conditions:

- (1) it relates to the carrying out of a contract awarded by the transit authority;
- (2) it was carried out by the person designated for that purpose by the board of directors;
- (3) it is included in a report a copy of which was sent to the contractor or supplier not later than the 60th day after the termination of the contract concerned;
- (4) the contractor or supplier was given at least 30 days after receiving a copy of the report referred to in subparagraph 3 to submit comments in writing to the transit authority; and
- (5) after any comments submitted under subparagraph 4 have been examined, it is a final assessment, having been approved by the board of directors of the transit authority not later than the 60th day after receipt of those comments or, if no comments were submitted, after the expiry of the period specified in subparagraph 4 for submitting comments. A certified copy of the approved assessment must be sent to the contractor or supplier.”;

(2) by replacing “may stipulate” in the introductory clause of the fifth paragraph by “may also provide”.

26. The Act is amended by inserting the following section after section 95:

“95.1. The Minister of Municipal Affairs, Regions and Land Occupancy shall draw up a guide setting out the elements that may be considered in carrying out a performance assessment referred to in the sixth paragraph of section 95.

The guide is made available to the public in the manner determined by the Minister.”

27. Section 96 of the Act is amended by replacing “eighth” in the fourth paragraph by “tenth”.

28. Section 96.1 of the Act is amended

- (1) by replacing “seventh” in subparagraph *d* of subparagraph 3 of the first paragraph by “ninth”;
- (2) by replacing “eighth” in the fourth paragraph by “tenth”.

29. Section 97 of the Act is amended by replacing “fifth” in the second paragraph by “seventh”.

30. Section 99 of the Act is amended by replacing “fifth and eighth” by “seventh and tenth”.

31. Section 100 of the Act is amended by replacing “eighth” in the second paragraph by “tenth”.

32. Section 108.2 of the Act is amended by replacing “sixth” in the first paragraph by “eighth”.

ACT TO AGAIN AMEND VARIOUS LEGISLATIVE PROVISIONS CONCERNING MUNICIPAL AFFAIRS

33. 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, section 102 of chapter 18 of the statutes of 2010 and section 27 of chapter 33 of the statutes of 2011, is again amended by replacing “2012” in the second paragraph by “2013”.

ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS RESPECTING MUNICIPAL AFFAIRS

34. Section 135 of the Act to amend various legislative provisions respecting municipal affairs (2008, chapter 18) is amended by replacing “two” in the first paragraph by “three”.

OTHER AMENDING PROVISIONS

35. 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, section 111 of chapter 18 of the statutes of 2010 and section 28 of chapter 33 of the statutes of 2011, is again amended by replacing “2012” in the second paragraph by “2013”.

36. 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 and section 29 of chapter 33 of the statutes of 2011, is again amended by replacing “2012” in the fifth paragraph by “2013”.

MISCELLANEOUS PROVISIONS

37. The property assessment rolls of Municipalité de Béarn, Municipalité de Duhamel-Ouest, Municipalité de Laverlochère, Municipalité de Lorrainville, Municipalité de Saint-Bruno-de-Guigues, Municipalité de Saint-Eugène-de-Guigues, Paroisse de Saint-Édouard-de-Fabre and Ville de Ville-Marie, in force from 1 January 2013, will remain in force until the end of the fiscal year 2013. The fiscal year 2013 is considered to be the third year of application of those rolls.

The rolls referred to in the first paragraph are deemed to have been drawn up for the fiscal years 2011, 2012 and 2013 for the purpose of determining the three consecutive fiscal years for which the subsequent rolls must be drawn up under section 14 of the Act respecting municipal taxation (chapter F-2.1).

38. The property assessment rolls of Cantons-Unis de Latulipe-et-Gaboury, Municipalité de Fugèreville, Municipalité de Laforce, Municipalité de Moffet and Ville de Belleterre, in force from 1 January 2013, will remain in force until the end of the fiscal year 2014. The fiscal year 2014 is considered to be the third year of application of those rolls.

The rolls referred to in the first paragraph are deemed to have been drawn up for the fiscal years 2012, 2013 and 2014 for the purpose of determining the three consecutive fiscal years for which the subsequent rolls must be drawn up under section 14 of the Act respecting municipal taxation.

39. The property assessment roll of Ville de Plessisville, in force from 1 January 2013, will remain in force until the end of the fiscal year 2014. The fiscal year 2014 is considered to be the third year of application of that roll.

The roll referred to in the first paragraph is deemed to have been drawn up for the fiscal years 2012, 2013 and 2014 for the purpose of determining the three consecutive fiscal years for which the subsequent roll must be drawn up under section 14 of the Act respecting municipal taxation.

40. The property assessment roll of Canton de Hemmingford, in force from 1 January 2011, will remain in force until the end of the fiscal year 2014. The fiscal year 2014 is considered to be the third year of application of that roll.

The roll referred to in the first paragraph is deemed to have been drawn up for the fiscal years 2012, 2013 and 2014 for the purpose of determining the three consecutive fiscal years for which the subsequent roll must be drawn up under section 14 of the Act respecting municipal taxation.

41. The property assessment rolls of Municipalité de Saint-Édouard, Municipalité de Saint-Patrice-de-Sherrington, Paroisse de Saint-Bernard-de-Lacolle and Village de Hemmingford, in force from 1 January 2013, will remain in force until the end of the fiscal year 2016. The fiscal year 2016 is considered to be the third year of application of those rolls.

The rolls referred to in the first paragraph are deemed to have been drawn up for the fiscal years 2014, 2015 and 2016 for the purpose of determining the three consecutive fiscal years for which the subsequent rolls must be drawn up under section 14 of the Act respecting municipal taxation.

42. The division of the territory of Municipalité des Îles-de-la-Madeleine into electoral districts for the purposes of the 2013 general election and any by-election held before the 2017 general election is the division that applied for the purposes of the 2009 general election.

FINAL PROVISION

43. This Act comes into force on 7 December 2012, except section 23, which comes into force on 1 January 2013, and sections 2, 4 to 22 and 24 to 32, which come into force on the date to be set by the Government.

2012, chapter 31

AN ACT TO ESTABLISH THE HEALTH AND SOCIAL SERVICES INFORMATION RESOURCES FUND

Bill 9

Introduced by Mr. Réjean Hébert, Minister of Health and Social Services

Introduced 15 November 2012

Passed in principle 29 November 2012

Passed 7 December 2012

Assented to 7 December 2012

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

– 2013-01-01: ss. 1-6
 O.C. 1200-2012
 G.O., 2013, Part 2, p. 5

Legislation amended:

Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2)

Act to dissolve the Société de gestion informatique SOGIQUE (2012, chapter 9)

Explanatory notes

This Act establishes the Health and Social Services Information Resources Fund. The Fund is dedicated to financing the department's activities relating to the information resource services it may provide to health and social services agencies, to health or social services institutions, and to other bodies and persons in the health and social services network.

Certain of the Minister's powers concerning the information resource services the Minister may provide are specified.



Chapter 31

AN ACT TO ESTABLISH THE HEALTH AND SOCIAL SERVICES INFORMATION RESOURCES FUND

[Assented to 7 December 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX

1. The Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2) is amended by inserting the following sections after section 11.7:

“11.7.1. The Health and Social Services Information Resources Fund is established. The Fund is dedicated to financing the department’s activities relating to installation, maintenance and repair services for any technological medium used by a health and social services agency, by a health or social services institution, or by another body or person in the health and social services network, support services for users of those technological media, information resource management services, and information asset design, production and supply services for the providers.

“11.7.2. The following are credited to the Fund:

(1) the sums collected to carry out the department’s activities referred to in section 11.7.1;

(2) the sums transferred to the Fund by the Minister out of the appropriations granted for that purpose by Parliament;

(3) the sums transferred to the Fund by the Minister of Finance under section 53 or 54 of the Financial Administration Act (chapter A-6.001);

(4) the gifts and legacies expressly intended for the Fund, and other contributions paid into the Fund to further the achievement of its objects; and

(5) the interest earned on bank balances in proportion to the sums referred to in paragraphs 1 and 4.

“11.7.3. Sums may be debited from the Fund to pay any costs relating to an investment and any expenditure required to carry out the department’s activities referred to in section 11.7.1.”

ACT TO DISSOLVE THE SOCIÉTÉ DE GESTION INFORMATIQUE SOGIQUE

2. Section 6 of the Act to dissolve the Société de gestion informatique SOGIQUE (2012, chapter 9) is replaced by the following section:

“6. Section 520.3.1 of the Act respecting health services and social services (chapter S-4.2) is amended by adding the following paragraph at the end:

“The Minister may offer the same services as those referred to in the first paragraph to an agency, to an institution, or to another body or person in the health and social services network. In addition, the Minister may offer information asset design, production and supply services to such an agency, institution, body or person. The second and third paragraphs then apply, with the necessary modifications.””

TRANSITIONAL AND FINAL PROVISIONS

3. Despite the second paragraph of section 1 of the Act to dissolve the Société de gestion informatique SOGIQUE (2012, chapter 9), the rights and obligations of the Société de gestion informatique SOGIQUE toward a financial institution are transferred to the Minister of Finance at the time the company is dissolved.

The transfer of the obligations to the Minister of Finance is considered to be an advance in the amount of those obligations to the Health and Social Services Information Resources Fund under section 54 of the Financial Administration Act (chapter A-6.001).

4. The debts of the Société de gestion informatique SOGIQUE that become debts of the Minister of Finance are debts referred to in section 10 of the Financial Administration Act.

5. The assets and liabilities of the Société de gestion informatique SOGIQUE, which are transferred to the Minister of Health and Social Services, become assets and liabilities of the Health and Social Services Information Resources Fund.

6. The expenditure and investment estimates for the Health and Social Services Information Resources Fund set out in Schedule I are approved for the 2012-2013 and 2013-2014 fiscal years.

7. This Act comes into force on the date to be set by the Government.

SCHEDULE I
(Section 6)

HEALTH AND SOCIAL SERVICES INFORMATION RESOURCES
FUND

EXPENDITURE AND INVESTMENT ESTIMATES

	2012-2013	2013-2014
Revenues	\$15,691,000	\$54,870,000
Expenditures	\$15,691,000	\$54,870,000
Surplus (Deficit) of the Fiscal Year	\$0	\$0
Ending Cumulative Surplus (Deficit)	\$6,194,660	\$6,194,660
Investments	\$148,272	\$2,550,000
Balance of Loans or Advances to (from) the Financing Fund and the General Fund	\$806,117	\$548,340
Total Loans or Advances	\$806,117	\$548,340

2012, chapter 32

AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF TARGET-BENEFIT PENSION PLANS IN CERTAIN PULP AND PAPER SECTOR ENTERPRISES

Bill 15

Introduced by Madam Agnès Maltais, Minister of Employment and Social Solidarity

Introduced 30 November 2012

Passed in principle 4 December 2012

Passed 6 December 2012

Assented to 7 December 2012

Coming into force: 7 December 2012

Legislation amended: None

Explanatory notes

This Act defines the circumstances and the conditions under which a target-benefit pension plan may be established in certain enterprises in the pulp and paper sector.



Chapter 32

AN ACT TO PROVIDE FOR THE ESTABLISHMENT OF TARGET-BENEFIT PENSION PLANS IN CERTAIN PULP AND PAPER SECTOR ENTERPRISES

[Assented to 7 December 2012]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. In exceptional circumstances, the first paragraph of section 14.1 of the Supplemental Pension Plans Act (chapter R-15.1) does not apply in respect of pension plans that meet the conditions and observe the rules prescribed by a regulation made by the Government under the second paragraph of section 2 of that Act, if the following circumstances coexist:

(1) the regulation provides for the establishment of a target-benefit pension plan under which employer contributions and, where applicable, member contributions, or the method used for calculating them, are set in advance and the normal pension payable is based on the financial position of the pension plan;

(2) the employer who is a party to the pension plan is in the pulp and paper sector; and

(3) the employer who is a party to the pension plan entered into an agreement with a union to establish a target-benefit pension plan while that employer or another employer whose assets it acquired was subject to an order under the Companies' Creditors Arrangement Act (Revised Statutes of Canada, 1985, chapter C-36).

2. Despite the third paragraph of section 2 of the Supplemental Pension Plans Act, a regulation referred to in section 1 may, if it so provides, have retroactive effect from a date not prior to 31 December 2010.

3. The Minister of Employment and Social Solidarity is responsible for the administration of this Act.

4. This Act comes into force on 7 December 2012.

TABLE OF AMENDMENTS TO PUBLIC ACTS IN 2012

This table contains the amendments made in 2012 to the Compilation of Québec Laws and Regulations 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 included in the Compilation of Québec Laws and Regulations, follow the Compilation of Québec Laws and Regulations.

The cumulative table of amendments, listing all amendments made since 1977 to the Compilation of Québec Laws and Regulations and other public Acts, is now available on the CD-ROM provided with this volume and is also posted on the website of Les Publications du Québec at the following address:

http://www2.publicationsduquebec.gouv.qc.ca/lois_et_reglements/tab_modifs/AaZ.pdf.

Abbreviations

a. = article	App. = Appendix	s. = section
aa. = articles	c. = chapter	ss. = sections
Ab. = Abrogated	Rp. = Replaced	Sched. = Schedule

Reference	Title Amendments
1—COMPILATION OF QUÉBEC LAWS AND REGULATIONS	
c. A-6.001	Financial Administration Act 9.1 , 2012, c. 28, s. 1
c. A-6.002	Tax Administration Act 1.4 , 2012, c. 28, s. 2 1.5 , 2012, c. 28, s. 3 9.0.1.1 , 2012, c. 8, s. 1; 2012, c. 28, s. 4 31.1 , 2012, c. 28, s. 5 34 , 2012, c. 8, s. 2 36.0.1 , 2012, c. 8, s. 3 40.1.0.1 , 2012, c. 28, s. 6 40.1.1 , 2012, c. 28, s. 7 40.3 , 2012, c. 28, s. 8 40.5 , 2012, c. 28, s. 9 40.5.1 , 2012, c. 28, s. 10 40.6 , 2012, c. 28, s. 11 59.2.3 , 2012, c. 28, s. 12 69.0.1 , 2012, c. 8, s. 4 69.1 , 2012, c. 17, s. 14 69.3 , 2012, c. 17, s. 15 69.4.1 , 2012, c. 25, s. 26 69.8 , 2012, c. 17, s. 16 72.5.1 , 2012, c. 28, s. 13 93.1.1 , 2012, c. 8, s. 5 93.1.2 , 2012, c. 28, s. 14 93.1.2.1 , 2012, c. 28, s. 15 93.1.9.1 , 2012, c. 8, s. 6 93.1.9.2 , 2012, c. 8, s. 7 93.1.10 , 2012, c. 28, s. 16

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-6.002	Tax Administration Act — <i>Cont'd</i> 93.1.10.1 , 2012, c. 8, s. 8 93.1.15 , 2012, c. 8, s. 9 93.1.16 , 2012, c. 8, s. 10 93.2 , 2012, c. 8, s. 11 94 , 2012, c. 8, s. 12 94.0.3.1 , 2012, c. 8, s. 13 94.0.3.2 , 2012, c. 8, s. 14 94.0.3.3 , 2012, c. 8, s. 15 94.1 , 2012, c. 8, s. 16
c. A-6.01	Public Administration Act 48.1 , 2012, c. 28, s. 17
c. A-7.003	Act respecting the Agence du revenu du Québec 69.1 , 2012, c. 28, s. 18
c. A-13.1.1	Individual and Family Assistance Act 93 , 2012, c. 20, s. 45
c. A-14	Act respecting legal aid and the provision of certain other legal services 3.1 , 2012, c. 20, s. 29 3.2 , 2012, c. 20, s. 30 4 , 2012, c. 20, s. 31 4.7 , 2012, c. 20, s. 32 4.11.1 , 2012, c. 20, s. 33 5 , 2012, c. 20, s. 34 5.1 , 2012, c. 20, s. 35 22 , 2012, c. 20, s. 36 32.1 , 2012, c. 20, s. 37 62 , 2012, c. 20, s. 38 64 , 2012, c. 20, s. 39 66 , 2012, c. 20, s. 40 80 , 2012, c. 20, s. 41
c. A-23.1	Act respecting the National Assembly 108 , 2012, c. 24, s. 1 124.1 , 2012, c. 24, s. 2
c. A-29	Health Insurance Act 9 , 2012, c. 23, s. 142 9.0.1 , 2012, c. 23, s. 143 9.0.1.1 , Ab. 2012, c. 23, s. 144 9.0.1.2 , Ab. 2012, c. 23, s. 144 63 , 2012, c. 23, s. 145 65 , 2012, c. 23, s. 146 65.0.3 , 2012, c. 23, s. 147
c. A-29.011	Act respecting parental insurance 22 , 2012, c. 8, s. 17 37 , 2012, c. 8, s. 18 43 , 2012, c. 8, s. 19 43.0.1 , 2012, c. 8, s. 20 43.0.2 , 2012, c. 8, s. 20 49 , 2012, c. 8, s. 21 60 , 2012, c. 8, s. 22 66 , 2012, c. 8, s. 23

TABLE OF AMENDMENTS

Reference	Title Amendments
c. A-29.011	Act respecting parental insurance — <i>Cont'd</i> 94 , 2012, c. 8, s. 24
c. A-33.2	Act respecting the Autorité des marchés financiers 9 , 2012, c. 25, s. 27 15.6 , 2012, c. 11, s. 15 43.2 , 2012, c. 25, s. 28 44 , 2012, c. 25, s. 29 749 , 2012, c. 25, s. 30
c. B-1	Act respecting the Barreau du Québec 141 , 2012, c. 11, s. 16
c. B-1.1	Building Act 56 , 2012, c. 25, s. 31 65.1 , Ab. 2012, c. 25, s. 32 65.1.1 , Ab. 2012, c. 25, s. 32 65.2 , Ab. 2012, c. 25, s. 32 65.2.1 , 2012, c. 21, s. 1; Ab. 2012, c. 25, s. 32 65.3 , Ab. 2012, c. 25, s. 32 65.4 , Ab. 2012, c. 25, s. 32 66 , 2012, c. 25, s. 33 71 , 2012, c. 25, s. 34 109.6 , 2012, c. 25, s. 35 185 , 2012, c. 25, s. 36 197 , 2012, c. 25, s. 37
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c. T-0.1	Act respecting the Québec sales tax — <i>Cont'd</i> 42.0.16 , 2012, c. 28, s. 46 42.0.17 , 2012, c. 28, s. 46 42.0.18 , 2012, c. 28, s. 46 42.0.19 , 2012, c. 28, s. 46 42.0.20 , 2012, c. 28, s. 46 42.0.21 , 2012, c. 28, s. 46 42.0.22 , 2012, c. 28, s. 46 42.0.23 , 2012, c. 28, s. 46 42.0.24 , 2012, c. 28, s. 46 42.7 , Ab. 2012, c. 28, s. 47 43 , 2012, c. 28, s. 48 44 , 2012, c. 28, s. 48 45 , 2012, c. 28, s. 48 46 , 2012, c. 28, s. 48 52 , 2012, c. 28, s. 49 60 , 2012, c. 28, s. 50 69.3.1 , 2012, c. 28, s. 51 81 , 2012, c. 28, s. 52 138.6 , 2012, c. 28, s. 53 148 , 2012, c. 28, s. 54 167 , 2012, c. 28, s. 55 168 , 2012, c. 28, s. 56 169.3 , 2012, c. 28, s. 57 169.4 , 2012, c. 28, s. 57 180.2 , Ab. 2012, c. 8, s. 268 184.2 , 2012, c. 28, s. 58 188.1 , 2012, c. 28, s. 59 197 , 2012, c. 28, s. 60 197.3 , 2012, c. 28, s. 61 197.4 , 2012, c. 28, s. 61 197.5 , 2012, c. 28, s. 61 198 , 2012, c. 28, s. 62 199.0.0.1 , 2012, c. 28, s. 63 199.1 , 2012, c. 28, s. 64 206.0.1 , Ab. 2012, c. 28, s. 65 211 , 2012, c. 28, s. 66 213 , 2012, c. 28, s. 67 233 , 2012, c. 28, s. 68 234 , 2012, c. 28, s. 69 235 , 2012, c. 28, s. 70 237.3 , 2012, c. 28, s. 71 238.1 , 2012, c. 28, s. 72 239.0.1 , 2012, c. 28, s. 73 243 , 2012, c. 28, s. 74 246 , 2012, c. 28, s. 75 252 , 2012, c. 28, s. 76 253 , 2012, c. 28, s. 77 255.1 , 2012, c. 28, s. 78 255.2 , 2012, c. 28, s. 78 255.3 , 2012, c. 28, s. 78 255.4 , 2012, c. 28, s. 78 255.5 , 2012, c. 28, s. 78 255.6 , 2012, c. 28, s. 78 259.1 , 2012, c. 28, s. 79 260 , 2012, c. 28, s. 80 262.1 , 2012, c. 28, s. 81 267 , 2012, c. 28, s. 82 279.1 , 2012, c. 28, s. 83 279.2 , 2012, c. 28, s. 83 279.3 , 2012, c. 28, s. 83 279.4 , 2012, c. 28, s. 83 280 , Ab. 2012, c. 28, s. 84 281 , Ab. 2012, c. 28, s. 84

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c. T-5	Act respecting medical imaging technologists and radiation oncology technologists (<i>Act respecting medical imaging technologists, radiation oncology technologists and medical electrophysiology technologists</i>) Title , 2012, c. 10, s. 1 1 , 2012, c. 10, s. 2 2 , 2012, c. 10, s. 4 11.1 , 2012, c. 10, s. 6 11.2 , 2012, c. 10, s. 6 12 , 2012, c. 10, s. 7
c. T-12	Transport Act 88.8 , Ab. 2012, c. 28, s. 195
c. T-16	Courts of Justice Act 21 , 2012, c. 4, s. 1 32 , 2012, c. 4, s. 2 85 , 2012, c. 4, s. 3 92 , 2012, c. 4, s. 4 105.2 , 2012, c. 4, s. 5 116 , 2012, c. 4, s. 6 165.1 , 2012, c. 4, s. 7 169.1 , 2012, c. 4, s. 8 169.2 , 2012, c. 4, s. 8 175 , 2012, c. 4, s. 9 178.1 , 2012, c. 4, s. 10 178.2 , 2012, c. 4, s. 10 179 , 2012, c. 4, s. 11 219 , 2012, c. 4, s. 12
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2005, c. 32	Act to amend the Act respecting health services and social services and other legislative provisions 25 , 2012, c. 23, s. 169 184 , 2012, c. 23, s. 170 189 , Ab. 2012, c. 23, s. 171 221 , Ab. 2012, c. 23, s. 171 228 , Ab. 2012, c. 23, s. 171 229 , Ab. 2012, c. 23, s. 171 287 , 2012, c. 23, s. 172 295 , Ab. 2012, c. 23, s. 173 322 , Ab. 2012, c. 23, s. 173
2005, c. 50	Act to again amend various legislative provisions concerning municipal affairs 133 , 2012, c. 30, s. 33
2007, c. 31	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 6 , Ab. 2012, c. 23, s. 174
2007, c. 40	Act to amend the Highway Safety Code and the Regulation respecting demerit points 106 , 2012, c. 15, s. 32
2007, c. 42	Act to amend the Professional Code and the Chartered Accountants Act in respect of public accountancy 7 , Ab. 2012, c. 11, s. 30
2008, c. 8	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 Ab. , 2012, c. 23, s. 175
2008, c. 18	Act to amend various legislative provisions respecting municipal affairs 135 , 2012, c. 30, s. 34
2009, c. 26	Act to amend various legislative provisions respecting municipal affairs 117 , 2012, c. 21, s. 23
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Note: Information on how to use this table may be obtained by phone at 418 643-2840. The cumulative table of amendments, listing all amendments made since 1977 to the Compilation of Québec Laws and Regulations and other public Acts, including amendments made by the Acts passed in 2012, 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.

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TABLE OF GENERAL AMENDMENTS TO PUBLIC ACTS IN 2012

The entries below are references to legislative provisions passed in 2012 which amend generally or affect one or several Acts rather than specific sections.

Title	Reference
Act respecting the professional recognition of medical electrophysiology technologists	2012, c. 10, s. 20 (Bill 55)
Chartered Professional Accountants Act	2012, c. 11, s. 32 (Bill 61)

**ANNUAL STATUTE / STATUTE INCLUDED IN THE COMPILATION
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Annual Statute	Statute included in the Compilation of Québec Laws and Regulations
2012, chapter 1	chapter P-5.1
2012, chapter 5	chapter O-1.3
2012, chapter 11	chapter C-48.1
2012, chapter 14	chapter M-11.4
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2012, chapter 20	chapter A-2.02
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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
1965, c. 10	An Act to amend the Territorial Division Act 1966-04-18 ss. 1-78
1965, c. 11	An Act to amend the Legislature Act and the Executive Power Act 1966-04-18 s. 1
1965, c. 17	An Act to amend the Courts of Justice Act 1966-09-01 ss. 1-4, 22, 26-41
1965, c. 51	An Act to amend the Professional Syndicates Act 1965-11-01 ss. 3, 4
1965, c. 59	Blind Persons Allowances Act 1966-02-14 ss. 1-22
1965, c. 60	Disabled Persons Assistance Act 1966-02-14 ss. 1-21
1965, c. 61	Aged Persons Assistance Act 1966-02-14 ss. 1-21
1965, c. 67	An Act to amend the Education Act 1966-05-15 s. 10
1965, c. 80	Code of Civil Procedure 1966-09-01 ss. 1-951
1966-67, c. 18	An Act to amend the Courts of Justice Act 1968-03-11 ss. 2, 3
1966-67, c. 21	An Act to amend the Liquor Board Act 1968-03-01 ss. 1, 4, 5, 7, 9-11, 12 (par. a), 13-16, 19-22, 24, 26
1966-67, c. 24	Quebec National Library Act 1968-01-01 ss. 1-16
1966-67, c. 61	An Act to again amend the Education Act 1970-09-15 s. 1
1966-67, c. 72	Financial Institutions, Companies and Cooperatives Department Act 1968-05-28 ss. 1-24
1966-67, c. 73	Quebec Deposit Insurance Act 1970-07-01 ss. 23, 24, 29, 33
1968, c. 42	An Act to amend the Animal Health Protection Act 1972-01-01 s. 1

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Reference	Title Date of coming into force
1968, c. 48	An Act to establish the Office for the Prevention and Treatment of Alcoholism and other Toxicomanias 1970-05-01 ss. 1-17
1968, c. 67	Private Education Act 1969-07-02 ss. 9, 15, 23, 73
1968, c. 82	An Act respecting civil marriage 1969-04-01 ss. 1-15
1969, c. 21	Probation and Houses of Detention Act 1973-10-01 s. 17
1969, c. 51	Manpower Vocational Training and Qualification Act 1971-01-01 ss. 64-95, 99 1971-03-06 ss. 59-61
1969, c. 58	Wild-life Conservation Act 1970-06-15 ss. 1-83
1969, c. 59	An Act to amend the Hotels Act 1975-05-07 ss. 1-9
1969, c. 61	Stuffing and Upholstered and Stuffed Articles Act 1973-01-01 ss. 1-38
1969, c. 63	Social Aid Act 1970-09-10 Div. V, ss. 30-41, 65 1970-11-01 Div. I, II, III, IV, VI, VII, VIII, IX, except ss. 58, 59 1972-05-01 s. 60
1969, c. 67	An Act to amend the Education Act 1970-03-31 ss. 1-9
1970, c. 10	An Act to again amend the Courts of Justice Act 1971-10-30 ss. 1, 2
1970, c. 27	An Act to amend the Mining Act 1971-12-01 ss. 11-18, 20-23, 32
1971, c. 20	Québec Liquor Corporation Act 1993-09-30 s. 25 (3 rd par.), date from which a beer distributor's permit may be issued
1971, c. 33	Petroleum Products Trade Act 1973-01-01 ss. 1-29, 36 1974-05-01 ss. 30-35
1971, c. 47	An Act to amend the Health Insurance Act and the Health Insurance Board Act 1972-05-23 s. 3 1972-08-01 ss. 1, 2, 9-17, exceptions excluded 1974-01-01 ss. 1 (par. <i>f</i> (part)), 2 (2 nd par. (par. <i>b</i>)), 16 (part) 1974-05-01 s. 15 (par. <i>a</i> , subpar. <i>c</i> ¹)

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Reference	Title Date of coming into force
1971, c. 48	An Act respecting health services and social services 1972-06-01 ss. 1-148, 150-168
1971, c. 50	Real Estate Assessment Act 1972-10-15 s. 129 1972-11-30 ss. 130, 132
1971, c. 81	Public Curatorship Act 1972-06-01 ss. 1-48
1972, c. 4	An Act to amend the Territorial Division Act 1973-09-25 ss. 1, 2
1972, c. 14	Legal Aid Act 1973-06-04 ss. 2-10, 22 (par. <i>a, j</i>), 24-28, 50-55, 57, 58, 60, 62-79, 82, 83, 91-94
1972, c. 42	Public Health Protection Act 1974-04-17 ss. 25-35
1972, c. 49	Environment Quality Act 1975-01-22 ss. 54-56, 58, 59, 64, 66, 67 1984-05-16 s. 45
1972, c. 52	An Act respecting the General Investment Corporation of Québec 1973-04-27 ss. 4, 6-9, 12-14
1972, c. 53	An Act to amend the Québec Pension Plan 1973-05-01 ss. 4-8, 66, 68
1972, c. 55	Transport Act 1973-05-24 ss. 52-73, 182, 183 (par. <i>b</i>) 1973-07-09 ss. 98, 101 (part), 102 1973-07-18 s. 101 (part) 1974-05-13 ss. 101 (part), 125 1974-05-27 s. 101 (part) 1974-08-14 ss. 99, 100
1973, c. 26	An Act to amend the Animal Health Protection Act 1987-07-01 s. 31
1973, c. 30	An Act to amend the Health Insurance Act and the Québec Health Insurance Board Act 1974-01-01 s. 15 1975-05-07 s. 17 1975-06-11 ss. 1 (par. <i>a</i>), 2 (par. <i>d</i>), 3-5, 8, 13 (par. <i>e</i>)
1973, c. 37	An Act to amend the Transport Act 1973-08-06 s. 4
1973, c. 38	Expropriation Act 1975-06-19 ss. 68-87, 143, 144, 145 1976-04-01 ss. 34-44, 48-66, 88, 92, 98, 99, 103, 104, 110-112, 114-117, 121, 136, 139-142

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1973, c. 43	Professional Code 1974-09-01 s. 101 1974-10-27 ss. 241-244 1975-02-12 ss. 239, 240
1973, c. 46	Medical Act 1974-09-01 s. 37 (1 st par.)
1973, c. 50	Denturologists Act 1974-06-01 ss. 1-19
1973, c. 54	Hearing-aid Acousticians Act 1974-10-21 s. 17
1973, c. 55	Podiatry Act 1974-10-21 s. 19
1973, c. 56	Chiropractic Act 1974-10-21 s. 15
1974, c. 6	Official Language Act 1976-01-01 ss. 78-99 1976-01-28 s. 34 1976-09-01 ss. 26-29, 39
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1974, c. 13	Bailiffs Act 1975-09-20 ss. 2-21, 26-34, 36, 38
1974, c. 14	An Act to amend the Liquor Permit Control Commission Act 1975-05-26 s. 59 1975-07-01 ss. 1, 8-10, 12, 13 (par. <i>a</i>), 16, 18-22, 23 (par. <i>a</i> , <i>d</i>), 24 (par. <i>c</i>), 30, 32, 39, 40, 56, 64-67, 73, 75, 82
1974, c. 15	Intergovernmental Affairs Department Act 1976-06-01 s. 21
1974, c. 31	Crop Insurance Act 1977-04-15 ss. 23 (1 st par.), 30, 31, 34, 35, 37, 43, 44 (4 th , 5 th par.) 1977-05-18 ss. 32, 33, 36, 38-42, 45 1977-10-19 s. 44 (1 st , 2 nd , 3 rd par.)
1974, c. 33	An Act to amend the Act to promote credit to farm producers 1975-06-01 ss. 1-13
1974, c. 35	Agricultural Products and Food Act 1975-07-15 ss. 1-5, 6 (except 1 st par. (par. <i>b</i>)), 7-42, 44-53
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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
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Reference	Title Date of coming into force
1976, c. 46	An Act approving the Agreement concerning James Bay and Northern Québec 1977-10-31 ss. 2 (par. 1-5, 7), 3, 4, 5
1976, c. 51	An Act to prolong and amend the Act to promote conciliation between lessees and property-owners 1977-04-01 ss. 2, 3, 8, 10, 11
1976, c. 58	An Act respecting the city of Hull 1981-08-19 ss. 1, 2
1977, c. 20	Youth Protection Act 1979-01-15 ss. 2-11, 23-27, 30, 32-137, 140, 146, 147, 150-153, 155
1977, c. 52	An Act to amend the Cities and Towns Act 1978-08-01 ss. 21, 22
1977, c. 53	An Act to amend the Municipal Code 1978-08-01 s. 37
1977, c. 55	An Act to amend the Environment Quality Act 1984-05-16 ss. 1, 2
1977, c. 60	An Act to facilitate conversion to the international system of units (SI) and to other customary units 1983-11-01 ss. 16, 18, 19
1977, c. 62	An Act to amend the Charter of the Québec Deposit and Investment Fund 1979-04-11 ss. 4, 5, 8-11
1977, c. 68	Automobile Insurance Act 1978-07-05 ss. 140, 236
1978, c. 7	An Act to secure the handicapped in the exercise of their rights 1979-08-01 s. 92 1980-11-15 ss. 68, 69, 70 (2 nd par.) 1983-01-01 s. 63
1978, c. 9	Consumer Protection Act 1979-04-04 ss. 1 (subpar. <i>i, j, l, p</i>), 291-299, 301-304, 350-352, 362 (2 nd , 3 rd par.), 363 1980-04-30 ss. 1 (subpar. <i>a-h, k, m-o</i>), 2-5, 6 (par. <i>a, b</i>), 7-155, 156 (subpar. <i>a-g, i</i>), 157-222, 224-245, 247-255, 257-290, 300, 305-307, 309-349, 353-361, 362 (1 st par.) 1981-03-01 ss. 256, 308 1982-06-02 s. 223
1978, c. 18	An Act respecting certain legislative provisions 1979-04-04 ss. 28, 29, 31, 32, 36, 37 1979-05-09 ss. 14, 15
1978, c. 22	An Act to promote the parole of inmates and to amend the Probation and Houses of Detention Act 1979-04-04 ss. 19-48, 51, 52, 54 1979-05-09 ss. 55, 56

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Reference	Title Date of coming into force
1978, c. 36	An Act respecting lotteries, racing, publicity contests and amusement machines 1980-07-30 ss. 20 (part), 23 (part), 24-26, 27 (part), 28 (part), 29, 30, 31 (2 nd par.), 34 (part), 36 (part), 38-44, 45 (part), 46, 53 (part), 56, 57, 67 (part), 70 (part), 73, 77 (part), 125 (part)
1978, c. 54	An Act to amend the Electricians and Electrical Installations Act and the Building Contractors Vocational Qualifications Act 1979-03-01 ss. 1-23, 35 1980-04-01 ss. 24-34
1978, c. 55	An Act to amend the Pipe-Mechanics Act and to again amend the Building Contractors Vocational Qualifications Act 1980-04-01
1978, c. 56	An Act to amend the Stationary Enginemen Act 1981-09-01
1978, c. 57	An Act to amend the Workmen's Compensation Act and other legislation 1981-01-01 s. 67 1981-03-11 s. 24
1978, c. 64	An Act to amend the Environment Quality Act 1984-05-16 s. 18
1978, c. 66	An Act to amend the Charter of the General Investment Corporation of Québec 1979-08-15 s. 5
1978, c. 75	An Act to amend the Highway Code 1979-09-17 ss. 2, 3, 5, 7
1978, c. 98	An Act approving the Northeastern Québec Agreement 1979-07-04 ss. 2 (par. 1-5, 7), 3, 4
1979, c. 1	An Act to amend the Health Insurance Act and other legislation 1982-03-24 s. 40 (par. <i>a</i> , <i>b</i>)
1979, c. 17	An Act to amend the Adoption Act 1980-10-08 ss. 3 (s. 37.3), 4 (s. 41 (1 st par., subpar. <i>f</i>)) 1981-04-15 s. 3 (s. 37.2)
1979, c. 25	An Act respecting the legislation provided for in the Northeastern Québec Agreement and amending other legislation 1981-09-10 ss. 105 (s. 31 <i>i</i> (2 nd par.)), 111-114, 116-119, 122-128, 131-139, 142, 145 (ss. 763-765, 790, 792) 1985-07-01 s. 145 (ss. 766-779, 782-789, 791, 793, 794)
1979, c. 27	An Act to amend the Maritime Fisheries Credit Act 1980-03-13 ss. 1-4
1979, c. 31	An Act to amend the Companies Act and other legislation 1980-09-17 ss. 11, 12, 28, 29, 33 1980-12-17 s. 48 1980-12-30 ss. 19 (s. 31.1), 20 (s. 32 (part)), 30 (s. 132.1), 31 (s. 133 (part)), 35, 36, 37 (par. <i>a</i>), 38, 39, 45-47

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Reference	Title Date of coming into force
1979, c. 45	An Act respecting labour standards 1980-04-16 ss. 1-4, 5 (par. 1-3), 6-28, 29 (par. 1-3, 5), 30-38, 39 (par. 1-5, 8-12), 40-69, 71-74, 76, 77 (part), 78-111, 113-135, 139-171 1981-04-01 s. 75
1979, c. 48	An Act to establish the Régie du logement and to amend the Civil Code and other legislation 1980-03-15 s. 126 1980-07-01 ss. 4, 6, 7, 14, 85, 128 1980-10-01 ss. 1-3, 5, 8-13, 15-84, 86-125, 127, 129, 132-146
1979, c. 51	An Act respecting land use planning and development 1985-06-01 s. 261 (par. 4) 1985-09-01 s. 261 (par. 7) 1993-07-01 s. 261 (par. 6) 1995-01-01 s. 261 (par. 10)
1979, c. 56	Election Act 1980-07-10 ss. 1, 177-215, 220, 231, 232, 238, 239, 289-308, 313, 314 1980-08-15 ss. 2-176, 216-219, 221-230, 233-237, 240-288, 309-312
1979, c. 63	An Act respecting occupational health and safety 1981-01-01 s. 271 1981-01-01 ss. 9-51, 53-57, 62-67, 98-103, 127-136, 178-192, 194-197, 216-222, 227-246, 252, 265, 267, 273, 275, 278-282, 284-286, 289-301, 303-310, 313-324, 326 1981-02-25 ss. 110, 111, 247 (2 nd par.) 1982-05-26 ss. 58-61, 198-203 1982-12-01 ss. 52, 112-126 1983-10-22 ss. 68-86, 268, 327 1984-09-08 ss. 87-97
1979, c. 64	An Act respecting the protection of persons and property in the event of disaster 1980-09-01 ss. 1-16, 18, 19 (1 st par.), 20-22, 24-44, 46, 48-60
1979, c. 67	An Act to amend the Police Act 1980-06-01 ss. 1-50
1979, c. 68	An Act respecting the development of Québec firms in the book industry 1981-02-12 ss. 1, 6-14, 38, 39, 48-50, 52 1981-06-01 ss. 2-5, 15-37, 40-47, 51, schedule
1979, c. 70	An Act respecting the collection of certain debts 1981-04-01 ss. 2-4, 45-63, 65-70 1981-07-01 ss. 1, 5-24, 26-44, 64
1979, c. 71	An Act respecting liquor permits 1980-06-01 ss. 2-24, 42 (par. 1), 64, 86 (1 st par. (subpar. 9), 2 nd par.), 114-118, 120 (par. 1), 121, 122, 128, 132 (par. 2, 4, 5), 133 (par. 3), 137, 141, 144, 146, 148, 149, 160, 163, 164, 165, 169, 170, 172, 173, 175, 176 1980-10-15 ss. 1, 25-41, 42 (par. 2), 43-47, 50, 51 (2 nd par.), 52-63, 65-85, 86 (1 st par. (subpar. 1-8, 10)), 87-113, 119, 120 (par. 2), 123-127, 130, 131, 132 (par. 1, 3 (part)), 133 (par. 2, 4), 134, 135 (part), 136, 138-140, 142, 143, 145, 147, 150-159, 161, 162, 166-168, 171, 174 1981-01-01 ss. 48, 49, 51 (1 st par.), 129, 132 (par. 3 (part)), 133 (par. 1), 135 (part)

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Reference	Title Date of coming into force
1979, c. 73	An Act to amend the Crop Insurance Act and the Act respecting farm income stabilization insurance 1981-01-21 ss. 1-22
1979, c. 75	An Act respecting pressure vessels, and other legislation 1980-04-01 ss. 1-38, 50-52
1979, c. 84	Grain Act 1981-02-01 ss. 1-66
1979, c. 85	An Act respecting child day care 1980-10-16 ss. 1-4, 7-31, 34-45, 74-76, 80-86, 88-96
1979, c. 86	An Act respecting safety in sports 1980-06-25 ss. 1-20, 22-25, 54-57, 71-74 1982-12-30 ss. 21, 26-30, 47-53, 58, 61-65 1987-06-23 ss. 32-38, 40-46, 59, 60, 66-69 1987-09-28 s. 70
1980, c. 11	An Act to amend various legislative provisions 1981-03-01 s. 113
1980, c. 18	An Act to amend the Act respecting the Government and Public Employees Retirement Plan, the Act respecting the Teachers Pension Plan and the Act respecting the Civil Service Superannuation Plan 1981-11-01 ss. 2, 3
1980, c. 27	An Act to amend the Act respecting the Société québécoise d'initiatives pétrolières 1981-04-01 ss. 1-9
1980, c. 29	An Act to amend the Forestry Credit Act 1981-07-09 ss. 1-3
1980, c. 32	An Act respecting the conservation of energy in buildings 1981-11-01 ss. 5, 16, 17 1983-02-01 ss. 1-4, 6-15, 18-26
1980, c. 39	An Act to establish a new Civil Code and to reform family law 1981-04-02 ss. 1 (Civil Code of Québec, aa. 407-422, 440-458, 460-524, 572-594, 633-659), 2-5, 7, 8, 10-32, 34-58, 61, 62, 65-67, 72, 74-79 1982-12-01 ss. 1 (Civil Code of Québec, aa. 406, 431-439, 459, 525-537, 556-559, 568, 570, 595-632), 6, 33, 59, 60, 64 (3 rd par.), 68, 69, 70 (2 nd par.), 71 (1 st par.), 73 1986-06-01 s. 1 (Civil Code of Québec, aa. 547, 549, 550)
1981, c. 2	An Act to amend the Youth Protection Act 1981-08-01 ss. 1-27
1981, c. 3	An Act to amend the Civil Service Act 1981-06-23 ss. 1, 2, 3 (s. 50 (subpar. <i>a</i> and <i>b</i>)) 1982-07-02 s. 5 1982-08-12 s. 3 (par. <i>c</i>)
1981, c. 6	An Act respecting the Société du Palais des congrès de Montréal 1981-07-16 ss. 1-31

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Reference	Title Date of coming into force
1981, c. 7	Highway Safety Code 1981-11-01 ss. 58, 59, 143, 163-165, 273, 477-479, 510, 511, 562, 563, 568 1982-01-01 ss. 1-57, 60, 61, 63-66, 68, 70-94, 125-129, 132-162, 166-168, 172-179, 512-529, 533-550, 554-561, 564, 565 1982-04-01 ss. 118-124, 194-263, 265-272, 274-476, 482, 484, 486, 489-491, 498-503, 505-509 1982-06-01 ss. 95-117, 169-171, 180-193, 480, 481, 485, 487, 488, 492-497, 504, 530 (1 st par.), 531, 532, 551-553, 556 1983-01-01 s. 69 1984-03-14 ss. 62, 67 1985-07-01 s. 264
1981, c. 8	An Act to amend the Transport Act and other legislation 1981-09-01 ss. 1, 2 (par. 4, 5), 3, 6, 15, 18, 19, 21, 22, 24-28, 31-35, 38 1981-12-16 ss. 4, 20, 36, 37 1982-01-20 ss. 2 (par. 1, 3), 5, 7-11, 13, 14, 16, 17 1982-11-17 ss. 23, 30 1983-08-01 s. 29 (s. 80 (par. a, b)) 1984-01-01 s. 29 (s. 80 (par. c))
1981, c. 10	An Act respecting the Ministère de l'Habitation et de la Protection du consommateur 1981-07-22 s. 28 (2 nd par.)
1981, c. 20	An Act to amend the Civil Service Act 1982-01-08 ss. 1-9
1981, c. 22	An Act to amend various legislation in the field of health and social services 1982-03-24 ss. 1 (s. 2 (10 th par.)), 4, 8, 9, 14-20, 22, 23, 24 (par. 1, 3, 4, 6), 25-29, 33, 35, 36, 40, 42, 43 (ss. 18.1, 18.2, 18.5), 46, 52-55, 57, 59-82, 86-91, 94-96, 100, 102, 113 (3 rd par.), 116 1982-07-01 ss. 1 (s. 3 (9 th , 11 th par.)), 7, 10 1983-02-01 s. 49 1983-04-01 s. 21
1981, c. 23	An Act to amend various legislative provisions 1983-01-01 ss. 16, 17
1981, c. 24	An Act to amend various fiscal laws 1982-01-20 ss. 14, 15
1981, c. 26	An Act to amend the Transport Act and other legislation 1982-03-25 ss. 1-26, 28, 29, 40, 41 1982-04-01 ss. 31, 32, 37 1982-07-01 ss. 27, 30, 33-36, 38, 39
1981, c. 27	An Act respecting school loans 1982-03-08 ss. 1-27
1981, c. 31	An Act respecting the sociétés d'entraide économique and amending various legislation 1982-01-13 ss. 1-15, 16 (part), 17-49, 162-167, 190-195, 201-204, 206 (1 st par.), 207-213, 216-218, 220-223 1982-03-01 ss. 50-52, 53 (par. 1, 2), 54-56, 61-99, 100 (2 nd par.), 104-117, 118 (1 st par.), 119-123, 124 (1 st par., 2 nd par. (par. 1, 2, 4, 5)), 125, 127 (1 st par.), 128, 129 (part), 130-161, 170-181, 189, 198-200, 214, 215 1984-04-01 ss. 53 (par. 3), 60, 100 (1 st par.), 101-103, 118 (2 nd par.) 1984-11-15 ss. 168 (part), 169

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Reference	Title Date of coming into force
1981, c. 32	An Act to amend the Act to establish the Régie du logement and to amend the Civil Code and other legislation 1982-02-17 ss. 2, 16 1982-06-09 ss. 10, 18
1982, c. 2	An Act to amend various legislative provisions respecting municipalities 1982-08-12 s. 121
1982, c. 8	An Act respecting the Société du Grand Théâtre de Québec 1982-07-01 ss. 1-41
1982, c. 9	An Act respecting the Société de la Place des Arts de Montréal 1982-07-01 ss. 1-43
1982, c. 13	An Act respecting public agricultural lands 1984-07-01 ss. 1-73
1982, c. 17	An Act to provide for the carrying out of the family law reform and to amend the Code of Civil Procedure 1982-12-01 ss. 1, 3-28, 29 (Code of Civil Procedure, aa. 813-817.4, 818.1-819.4, 821-827.1), 30-41, 43-80, 81 (par. 1, 2), 83-87 1983-10-01 ss. 2, 42
1982, c. 26	Cooperatives Act 1983-03-30 ss. 328, 329 1983-06-08 ss. 244, 245, 271, 279, 282 1983-12-21 ss. 1-243, 246-270, 272-278, 280, 281, 283-327
1982, c. 27	An Act respecting the revocation of mining rights and amending the Mining Act 1982-09-15 ss. 1-15
1982, c. 29	An Act to promote the establishment of young farmers 1982-09-01 ss. 1-34
1982, c. 30	An Act respecting Access to documents held by public bodies and the Protection of personal information 1983-10-01 ss. 155-157, 168, 169, 178 1984-07-01 ss. 9-15, 17-68, 71-102, 122-130, 132-154, 158-167, 170-173, 175-177 1985-07-01 ss. 69, 70 1986-01-01 s. 16
1982, c. 31	An Act to amend certain legislation concerning the financing of political parties and concerning municipal elections 1982-06-30 ss. 1-59, 62-118 1982-10-10 ss. 60, 61
1982, c. 32	An Act to amend the Summary Convictions Act, the Code of Civil Procedure and other legislation 1982-06-23 ss. 64-69, 71, 72, 97, 99 1983-01-01 ss. 1-30 1983-04-01 s. 59
1982, c. 33	An Act to amend various legislation respecting pension plans 1982-08-18 ss. 1, 21, 30, 36 (s. 115), 40

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Reference	Title Date of coming into force
1982, c. 37	An Act to amend the Labour Code, the Code of Civil Procedure and other legislation 1982-06-30 ss. 20-26, 28, 29 1982-08-03 ss. 1, 4, 6 (ss. 111.0.15, 111.0.16, 111.0.18-111.0.26), 17, 27 1982-11-10 s. 6 (ss. 111.0.1-111.0.3, 111.0.5-111.0.7, 111.0.14) 1982-12-01 ss. 2, 3, 5, 6 (ss. 111.0.8-111.0.11, 111.0.13, 111.0.17), 16, 18, 19 1985-06-19 ss. 7-10, 13
1982, c. 38	An Act to amend various fiscal laws 1983-01-01 s. 23
1982, c. 40	An Act to amend the Act to preserve agricultural land 1982-07-01 ss. 1-15
1982, c. 48	Securities Act 1983-01-19 ss. 150, 160, 300, 301, 331-335, 348, 353, 354 1983-04-06 ss. 1-149, 151-159, 161-299, 302-330, 336-338, 340-347, 349-352 1983-12-21 s. 339
1982, c. 49	An Act to amend the Autoroutes Act and other legislation 1983-01-01 ss. 1-10, 12-23 1983-01-20 s. 11
1982, c. 50	An Act respecting the Ministère du Commerce extérieur 1983-01-12 ss. 1-22
1982, c. 51	An Act respecting the abolition of compulsory retirement in the public and parapublic sector pension plans and amending various legislation respecting such plans 1983-01-01 ss. 45, 122
1982, c. 52	An Act respecting the Inspector General of Financial Institutions and amending various legislation 1983-04-01 ss. 1-30, 32-35, 37-43, 45-52, 56-233, 235-263, 266-273, Schedule I 1983-04-01 ss. 264, 265
1982, c. 54	An Act respecting the integration of the administration of the electoral system 1983-01-01 ss. 1-59
1982, c. 55	An Act respecting the transfer of property in stock 1984-07-03 ss. 1-6
1982, c. 58	An Act to amend various legislation 1983-04-01 s. 1 1983-12-21 s. 22 1984-01-18 ss. 75 (s. 178.0.2), 76 (s. 178.1) 1987-03-18 ss. 41, 42, 43
1982, c. 59	An Act to amend the Automobile Insurance Act and other legislation 1983-01-01 ss. 1-4, 5 (par. 1, 3), 12, 15, 19, 20, 24, 27-30, 48, 49, 54, 59-61, 63, 64, 66, 70-73 1983-03-01 ss. 31-35, 62, 67-69 1983-07-01 ss. 6-9, 10 (s. 26 (3 rd par.)), 13, 14, 16-18, 21, 23, 36 (par. 2) 1984-01-01 ss. 25, 26, 47, 53, 55, 56 1984-03-14 ss. 10 (s. 26 (2 nd par.)), 11, 38-41, 50, 52 1984-05-16 ss. 57, 58

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Reference	Title Date of coming into force
1982, c. 61	An Act to amend the Charter of human rights and freedoms 1983-10-01 ss. 1-4, 5 (s. 18.2), 6 (par. 1), 7-20, 21 (ss. 86.8-86.10), 22, 23, 28, 29, 31-35 1984-06-01 s. 5 (s. 18.1) 1985-06-26 ss. 21 (ss. 86.1, 86.2 (2 nd par.)), 86.3-86.7), 24, 26, 27
1982, c. 62	An Act respecting the National Assembly 1983-02-09 ss. 33-36, 38, 40, 41, 42-56, 66, 74, 77-79, 116, 128-132, 133, 134, 136-139, 140, 155 (to the extent that it repeals ss. 14, 16, 27-33 and 37 of the Interpretation Act), 159, Schedule II 1983-05-04 ss. 86-115, 117-127, 147, 164 1983-05-18 ss. 57-65, 67-73, 75, 76, 80-85, 135, 141 (2 nd par.), 167 (1 st par.) 1989-06-07 ss. 37, 39, 155 to the extent that it repeals ss. 15, 20, 21, 23-26, 34-36
1983, c. 7	An Act to amend the Act to promote farm improvement 1983-06-08 ss. 1-6
1983, c. 8	An Act to amend the Act to promote credit to farm producers 1983-06-08 ss. 1-4, 6-8
1983, c. 10	An Act to amend the Deposit Insurance Act 1984-06-01 ss. 2-4, 28, 32 1991-12-01 s. 35
1983, c. 15	An Act to amend the Hydro-Québec Act and the Act respecting the exportation of electric power 1983-06-28 ss. 1-47
1983, c. 16	An Act to promote forest credit by private institutions 1984-06-30 ss. 1-71
1983, c. 20	An Act to amend certain fiscal legislation 1984-01-01 s. 5
1983, c. 21	An Act to amend the Expropriation Act, the Civil Code and the Act respecting the Communauté urbaine de Montréal 1983-10-01 ss. 8, 12, 14, 17, 19-34
1983, c. 23	An Act to promote the advancement of science and technology in Québec 1983-08-17 ss. 1-64, 98-101, 103-109, 111, 113 (s. 55 (par. 16, 18)), 114, 115, 127-131 1984-01-25 ss. 65 (par. 2), 66-79, 81, 83-93, 94 (2 nd par.), 95 (2 nd , 3 rd par.), 96, 97, 113 (s. 55 (par.17)), 116, 119-124 respecting the Fonds de recherche en santé du Québec 1984-01-25 ss. 102, 110 1984-11-28 ss. 65 (par. 1), 66-80, 83-93, 94 (1 st par.), 95 (1 st , 3 rd par.), 96, 97, 117-124 to the extent that they relate to the Fonds pour la formation de chercheurs et l'aide à la recherche 1984-11-28 s. 112
1983, c. 25	An Act to amend the Act respecting assistance for tourist development 1983-09-15 ss. 1-13
1983, c. 26	An Act to amend various legislative provisions respecting housing and consumer protection 1983-09-01 ss. 10, 12 (par. 2)

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Reference	Title Date of coming into force
1983, c. 27	An Act respecting the Société québécoise des transports 1983-07-05 ss. 1-38
1983, c. 28	An Act to amend the Code of Civil Procedure, the Civil Code and other legislation 1983-12-01 ss. 10, 28-35 1985-02-25 s. 43
1983, c. 30	An Act to amend the Act respecting the Société des alcools du Québec and other legislation 1983-10-19 ss. 1-14 (s. 83), 15-28
1983, c. 37	Cinema Act 1983-12-14 ss. 1-8, 15-35, 38, 40-62, 65-75, 123-134, 136, 137, 145-148, 167-172, 185-187, 192, 193, 202, 209-211 1984-02-20 ss. 9-14, 36, 37, 39, 207, 208 1984-04-11 ss. 63, 64, 191 1985-03-13 ss. 76-78, 80-82, 84-90, 135 (1 st par. (subpar. 1, 7), 2 nd par.), 138-144, 149-153, 173-176, 178-181, 195, 196, 200, 201, 203-206 1985-04-01 ss. 100, 197 1985-10-08 s. 83 1988-09-30 ss. 79, 91-96, 97 (1 st par., 2 nd par. (subpar. 1-5, 7)), 98, 99, 101-104, 106-108, 110, 117-122, 135 (1 st par. (subpar. 2, 3, 5, 6)), 154-166, 177, 182-184, 194
1983, c. 38	Archives Act 1987-08-21 ss. 69, 71 1989-08-30 ss. 58, 63, 80 1990-04-02 ss. 73, 81 1991-04-19 s. 79 1992-02-05 s. 72 1993-04-01 s. 70 1994-04-27 ss. 64, 66, 67
1983, c. 39	An Act respecting the conservation and development of wildlife 1984-06-06 ss. 1-25, 27, 28, 31-37, 39, 41, 44, 45, 47, 48, 50, 52-66, 69-74, 77-128, 162, 164-197 1984-06-15 ss. 30, 38, 40, 129-132, 133 (1 st par.), 134-139, 142-146, 150-161, 163 1985-11-27 ss. 140, 141 1988-01-13 s. 148 1988-03-09 ss. 147, 149 1989-03-01 ss. 49, 51, 75, 76 1989-08-23 s. 29 1992-08-06 ss. 42, 67, 68 1993-07-29 s. 26 1999-04-22 s. 43
1983, c. 40	An Act respecting the Société immobilière du Québec 1984-02-15 ss. 1-17, 53, 61, 66, 96, 97, 98 1984-03-14 ss. 18, 22-45, 54-60, 67, 68, 72-76, 79-82, 84, 91, 92 (except Div. II and ss. 19, 20), 93-95 1984-04-01 ss. 85-87 1984-09-25 ss. 19, 21 1984-09-30 ss. 46-52 1984-10-01 ss. 20, 62, 63-65, 69-71, 77, 78, 83, 88-90, 92 (Div. II and ss. 19, 20)
1983, c. 41	An Act respecting the determination of the causes and circumstances of death 1984-11-21 ss. 5-33, 163-169, 183, 184, 189, 212, 213 1986-03-03 ss. 1-4, 34-162, 170-182, 185-188, 190-211

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Reference	Title Date of coming into force
1983, c. 42	An Act respecting the Agence québécoise de valorisation industrielle de la recherche 1984-01-25 ss. 1-42
1983, c. 47	An Act to amend various fiscal laws in view of instituting a new right of appeal for taxpayers 1984-09-30 ss. 1-10
1983, c. 49	An Act to amend various fiscal laws 1984-01-01 ss. 7-9, 18-21, 23, 36, 37, 39 (in respect of individuals only), 43-45, 49-53 1984-05-01 s. 17 1984-08-08 s. 39 in respect of the department corporations and mandataries
1983, c. 52	National Museums Act 1984-05-16 ss. 1-22, 26-41, 44-52, 55-57 1984-11-09 ss. 23, 24, 25, 42, 43, 53, 54
1983, c. 54	An Act to amend various legislative provisions 1984-03-14 s. 13 1984-04-25 s. 21 (s. 78 (4 th par.)) 1985-01-09 s. 44
1983, c. 55	Public Service Act 1984-02-02 ss. 28, 29, 87-89, 136, 137, 153, 164, 174 1984-03-21 ss. 162, 169-171, 173 1984-04-01 ss. 1-27, 30-41, 51, 52, 54-86, 90-135, 138-152, 154-161, 163, 165-168, 172 1985-02-01 ss. 42-50, 53
1983, c. 56	An Act to amend the Charter of the French language 1984-02-01 ss. 1-53
1984, c. 4	An Act to amend the Youth Protection Act and other legislation 1984-04-04 ss. 3, 15, 20, 21, 22 (par. 1), 26, 27, 33, 38, 44, 46, 62-85 1984-04-16 ss. 1, 2, 4-14, 16-19, 22 (par. 2), 23-25, 28-32 (ss. 57.2, 57.3), 34-37, 39-43, 45, 47-61
1984, c. 8	An Act respecting the Société de développement des coopératives 1984-06-06 ss. 1-51
1984, c. 12	An Act respecting the civil aspects of international and interprovincial child abduction 1984-12-12 ss. 41, 46, 47 1985-01-01 ss. 1-40, 42-45
1984, c. 16	An Act respecting commercial fisheries and aquaculture and amending other legislation 1985-11-15 ss. 1-3, 5-10, 12-68
1984, c. 17	An Act to amend the Act respecting commercial establishments business hours 1984-08-15 ss. 1-8
1984, c. 19	An Act respecting the leasing of water-powers of the Péribonca river to the Aluminum Company of Canada Limited 1984-09-07 ss. 1-10

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Reference	Title Date of coming into force
1984, c. 23	An Act to amend various legislation respecting transport 1984-12-12 ss. 7, 12, 26-30 1985-03-13 s. 3
1984, c. 26	An Act to amend the Code of Civil Procedure and other legislation 1984-07-03 ss. 34, 35, 36 1984-08-08 ss. 37, 38, 42, 43 1984-11-01 ss. 1-5, 11, 13, 14, 19, 23-28, 30-33, 39, 40 1985-01-01 ss. 6-10, 12, 15-18, 20, 22
1984, c. 27	An Act to amend various legislation 1995-06-30 s. 84
1984, c. 30	An Act respecting beer and soft drinks distributor's permits 1984-06-27 ss. 1, 5, 10, 11, 12 1984-07-15 ss. 2, 3, 4, 6, 7, 8, 9
1984, c. 33	An Act to amend the National Museums Act 1984-12-19 ss. 1, 3, 13, 15 1985-04-01 ss. 2, 4-12, 14
1984, c. 36	An Act respecting the Ministère du Tourisme and amending other legislation 1984-12-20 ss. 1-52
1984, c. 41	An Act to amend the Securities Act 1985-08-01 ss. 8, 14-16, 20, 33 1987-06-04 ss. 1 (par. 2), 36, 37, 40 (ss. 110-118, 120, 123 (1 st par.), 124, 125, 127-142, 145-147.7, 147.8 (part), 147.9-147.12, 147.15, 147.16, 147.19-147.23), 53, 54 1987-07-16 s. 40 (ss. 119, 121, 122, 126, 143, 144, 147.13, 147.14, 147.17, 147.18)
1984, c. 42	An Act respecting the Société de transport de la Ville de Laval 1985-02-01 ss. 1-145
1984, c. 43	An Act respecting the leasing of water-powers of the du Lièvre river to Les Produits forestiers Bellerive Ka'N'Enda Inc. 1985-03-06 ss. 1-10
1984, c. 46	An Act to amend the Civil Code, the Code of Civil Procedure and other legislation 1985-04-01 ss. 5-14
1984, c. 47	An Act to amend various legislation 1985-02-22 ss. 23-25, 191, 192, 195, 196, 197 1985-03-01 s. 137 1985-03-13 s. 22 1985-03-13 ss. 217-225 1985-04-01 s. 207 1985-12-15 ss. 128-132 1986-04-30 s. 31
1984, c. 51	Election Act 1985-03-13 ss. 1-93, 95-563 1985-07-01 s. 94
1984, c. 54	An Act respecting the Société des établissements de plein air du Québec 1985-03-20 ss. 1-56

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Reference	Title Date of coming into force
1985, c. 9	An Act respecting Québec business investment companies 1985-08-14 ss. 1-19
1985, c. 12	An Act respecting the process of negotiation of the collective agreements in the public and parapublic sectors 1985-06-19 ss. 1-56, 70-91, 93-101, schedules A, B, C 1985-08-01 s. 92 (ss. 111.16-111.20 of the Labour Code) 1985-08-01 ss. 57-69
1985, c. 13	An Act respecting the Société du Parc des expositions agro-alimentaires 1985-07-10 ss. 1-40
1985, c. 14	Cullers Act 1985-09-01 ss. 1-46
1985, c. 15	Restauration Merit Act 1985-12-01 ss. 1-12
1985, c. 16	Fishermen's Merit Act 1985-12-01 ss. 1-12
1985, c. 17	An Act to amend the Act respecting insurance and other legislation 1985-09-11 ss. 1-100
1985, c. 20	An Act to amend the Act respecting the Montréal Museum of Fine Arts 1985-09-01 ss. 1-12
1985, c. 21	An Act respecting the Ministère de l'Enseignement supérieur, de la Science et de la Technologie and amending various legislation 1985-07-15 ss. 1-30, 32, 35-74, 80-85, 96-106 1985-08-15 ss. 31, 33, 34
1985, c. 23	An Act to amend various legislation respecting social affairs 1992-08-01 ss. 1, 2, 4
1985, c. 24	An Act to amend the Cultural Property Act and other legislation 1986-04-02 ss. 1-46
1985, c. 29	An Act to amend various legislation respecting the administration of justice 1985-11-27 ss. 17-19, 42 (s. 103.1), 44-47 1986-03-03 ss. 16, 20, 21, 38-41, 42 (ss. 103.2-103.6), 43 1989-05-01 ss. 7-11
1985, c. 30	An Act to amend various legislation 1985-10-16 ss. 26-28 1985-10-23 ss. 40-52
1985, c. 34	Building Act 1985-10-31 ss. 87-111, 130, 140-149, 154, 156-159, 217, 220, 222, 223, 225 (Title of Div. III.2, ss. 9.14-9.34), 228 (par. 1), 229 (par. 2), 233, 236, 237, 241 (ss. 20.8-21, 21.2-23), 244, 246, 248, 250, 251, 255 (par. 1), 256, 261 (ss. 19.8-20, 20.2-21.2), 298, 300

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Reference	Title Date of coming into force
1985, c. 34	<p>Building Act – <i>Cont'd</i></p> <p>1986-11-01 ss. 226, 227, 228 (par. 2, 3)</p> <p>1987-01-01 s. 224</p> <p>1988-06-15 ss. 269-273</p> <p>1989-02-01 ss. 221, 225 (s. 9.35), 229 (par. 1)</p> <p>1995-09-01 ss. 151 (par. 6) (in any respect other than the qualification of contractors and owner-builders), 153 (in any respect other than the qualification of contractors and owner-builders)</p> <p>1997-01-15 ss. 160 (par. 1), 165 (par. 1)</p> <p>2000-11-07 ss. 2 (in all respects other than the qualification of contractors and owner-builders), 3, 5, 7 (with regard to the definition of “pressure vessel”), 10, 12-18, 20-23, 36, 112 (in all respects other than the qualification of contractors and owner-builders), 113, 114, 115 (in all respects other than the qualification of contractors and owner-builders), 116, 122-128, 132-139, 151 (par. 1-5) (in all respects other than the qualification of contractors and owner-builders)), 153 (1st par.) (in all respects other than the qualification of contractors and owner-builders)), 194 (par. 3, 6, 6.1, 6.2) (par. 2, 4, 7 (in all respects other than the qualification of contractors and owner-builders)), 198, 199, 210, 282 (with regard to buildings and facilities intended for public use to which Chapter I of the Building Code approved by Order in Council 953-2000 dated 26 July 2000 applies) and 283</p> <p>2002-10-01 ss. 6, 24-27, the heading of Div. I preceding s. 29, 29 (with regard to the plumbing installations, electrical installations and installations intended to use, store or distribute gas), 30-35, the heading of Div. III preceding s. 37, 37, 39, 40, 119, 214 (concerning the Act respecting piping installations (R.S.Q., chapter I-12.1) and the Act respecting electrical installations (R.S.Q., chapter I-13.01)), 230 (par. 1, 2), 239, 245 (par. 2), 259, 260, 291 (1st par. (in all respects other than the qualification of contractors and owner-builders), 2nd par.)</p> <p>2003-01-01 s. 19</p> <p>2003-12-02 s. 214 (concerning the Gas Distribution Act (R.S.Q., chapter D-10))</p> <p>2004-10-21 s. 282 (with regard to mechanical lifts and with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies)</p> <p>2005-02-17 s. 38</p> <p>2006-01-01 ss. 29 (with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies), 282 (with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies)</p> <p>2006-06-21 ss. 215 (1st par., with regard to the provisions of the Regulation respecting safety in public baths (R.R.Q., 1981, c. S-3, r. 3)), 282 (with regard to public baths)</p> <p>2012-05-03 ss. 215 (with regard to amusement rides and devices), 282 (with regard to amusement rides and devices)</p> <p>2012-08-30 s. 214 (as regards the Act respecting the conservation of energy in buildings (chapter E-1.1), in respect of buildings and facilities intended for use by the public to which Part 11 of the Code adopted by Chapter I of the Construction Code applies)</p> <p>2013-03-18 ss. 29 (in all respects), 215 (in all respects), 282 (in all respects)</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>

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Reference	Title Date of coming into force
1985, c. 62	An Act respecting the Société mutuelle de réassurance du Québec 1985-12-16 ss. 1-60
1985, c. 66	An Act respecting a trust created for the benefit of Phyllis Barbara Bronfman 1986-07-23 s. 4 (3 rd par.)
1985, c. 68	An Act respecting the Collège militaire Royal de Saint-Jean 1985-08-28 ss. 1-5
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

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Reference	Title Date of coming into force
1986, c. 62	An Act to amend the Civil Code, the Registry Office Act and the Territorial Division Act – <i>Cont'd</i> 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))
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)

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Reference	Title Date of coming into force
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
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

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Reference	Title Date of coming into force
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
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"),

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Reference	Title Date of coming into force
1987, c. 96	Code of Penal Procedure – <i>Cont’d</i> 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 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

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Reference	Title Date of coming into force
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
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

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Reference	Title Date of coming into force
1988, c. 56	An Act to amend the Code of Civil Procedure in respect of the collection of support payments 1992-01-22 s. 1 (s. 553.10)
1988, c. 57	An Act to ensure safety in guided land transport 1989-05-17 ss. 1-3, 19-22, 24-26, 28, 30-35, 37-43, 48, 69-88 2000-05-01 ss. 50-62, 63 (1 st par.), 64-68 2001-01-01 ss. 4-18, 23, 27, 29, 36, 44-47, 49
1988, c. 61	An Act to amend the Act respecting occupational health and safety 1989-03-22 ss. 1, 2 (ss. 62.2-62.21), 3-6 1989-10-01 s. 2 (s. 62.1)
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

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Reference	Title Date of coming into force
1989, c. 22	An Act to amend the Act respecting the National Assembly 1990-05-09 s. 1
1989, c. 25	An Act to amend the Chartered Accountants Act 1990-04-15 s. 1 (par. 1)
1989, c. 36	An Act respecting school elections 1990-04-15 s. 12 (par. 4)
1989, c. 38	Supplemental Pension Plans Act 1990-09-01 ss. 89, 107-110, 244 (1 st par. (subpar. 7)), 264 (1 st par. (subpar. 3))
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

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Reference	Title Date of coming into force
1990, c. 4	An Act to amend various legislative provisions respecting the implementation of the Code of Penal Procedure 1990-10-01 ss. 1-292, 294-590, 592-743, 746-1126, 1128-1258 1993-11-01 ss. 744, 745, 1127
1990, c. 5	An Act to amend various legislation for the purposes of partition and assignment between spouses of benefits accrued under a pension plan 1990-09-01 ss. 1-53
1990, c. 13	An Act respecting the marketing of agricultural, food and fish products and amending various legislation 1990-09-12 ss. 1-229
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>)

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Reference	Title Date of coming into force
1990, c. 81	An Act to amend the Act respecting the Société québécoise d'initiatives agro-alimentaires 1991-03-15 ss. 1-3
1990, c. 82	An Act to amend the Act respecting transportation by taxi 1991-05-01 ss. 2 (par. 2), 6, 7, 12 (par. 4), 13
1990, c. 83	An Act to amend the Highway Safety Code and other legislative provisions 1991-02-01 ss. 2 (par. 1, 2, 4-7), 15-17, 20-23, 25, 48, 49, 62, 67, 92, 94, 96-111, 113-128, 130-138, 141-147, 149, 150, 158, 161, 163, 164, 167-171, 172 (ss. 473, 473.1), 173-186, 188, 189, 191-195, 203, 205, 207, 211, 212, 218, 224, 232, 235, 238, 240, 254 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";

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Reference	Title Date of coming into force
1991, c. 15	An Act to amend the Fuel Tax Act – <i>Cont'd</i> in the fifth paragraph, the words “or permit”; s. 31.3, s. 31.4 excluding the words “or permit” and s. 31.5 excluding, in the first paragraph, the words “or permit” of the Fuel Tax Act (R.S.Q., chapter T-1), and s. 20 to the extent that it enacts s. 43.2 of the Fuel Tax Act (R.S.Q., chapter T-1)
1992-04-01	ss. 1 (except par. 3, 4 and 6-10, to the extent that they were put into force by O.C. 1205-91), 2-7, 8 (par. 3), 9, 10 (except ss. 23, 23.1, 25, 28, 30 and 31.1-31.5 of R.S.Q., chapter T-1 that it enacts, to the extent that they were put into force by O.C. 1205-91), 11-19, 20 (except s. 43.2 of R.S.Q., chapter T-1 that it enacts), 21-34
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

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Reference	Title Date of coming into force
1991, c. 37	Real Estate Brokerage Act 1991-09-11 ss. 64-66, 68, 69, 74-78, 80, 88-92, 94-96, 101-106, 142-155, 158-162, 165, 166, 176, 177, 186-190 1993-05-17 ss. 178-181 1993-12-15 s. 184 1994-01-15 ss. 1-63, 67, 70-73, 81-87, 93, 97-100, 107-141, 156, 157, 163, 164, 167-175, 182, 183, 185 1994-08-01 s. 79
1991, c. 42	An Act respecting health services and social services and amending various legislation 1992-06-17 ss. 478 (assistance to victims of violence), 479, 480, 481, 482, 484 1992-07-01 s. 148 (2 nd , 3 rd , 4 th par.) 1992-08-01 ss. 571, 572, 583 1992-09-30 ss. 559, 560, 569, 574 (par. 1), 577 (par. 1), 581 (par. 1, 2, 3), 592 1992-10-01 ss. 1-108, 110-118, 148 (1 st par.), 160-164, 166-172, 173 (par. 2-5), 174-192, 194-213, 214 (except subpar. d of subpar. 7 of 1 st par.), 215-258, 260-338, 340, 343-359, 367, 368, 369 (except subpar. 3 of 1 st par.), 370-396, 405 (1 st par., 2 nd par. (par. 1, 2, 4)), 406-413, 415-417, 419 (par. 3, 4), 431-477, 478 (with exceptions), 485-504, 508-520, 531-555, 558 (par. 1), 578, 594, 620 1993-01-20 ss. 588, 590 1993-04-01 ss. 259 (1 st sentence), 568 1993-09-01 s. 564 1993-09-01 ss. 109, 214 (subpar. d of subpar. 7 of 1 st par.), 360 (1 st par.), 361-366, 369 (1 st par. (subpar. 3)), 565, 566, 581 (par. 5, 6), 582, 584
1991, c. 43	An Act to amend the Act to promote the parole of inmates and the Act respecting probation and houses of detention 1992-04-01 ss. 1, 2 1992-06-15 ss. 3-23
1991, c. 49	An Act to amend the Tourist Establishments Act 1993-11-10 ss. 1, 4 (par. 2), 10 (par. 1, 6), 12, 13
1991, c. 51	An Act to amend the Act respecting liquor permits and the Act respecting the Société des alcools du Québec 1992-01-15 ss. 4, 5 (par. 1, 2), 6, 7, 10, 12, 13 (par. 1, 2), 14, 15, 17, 18, 21, 22 (par. 1), 24, 25, 26 (par. 3), 27, 28, 30-34 1992-05-20 s. 20 1992-08-27 ss. 1, 3, 5 (par. 3), 8, 9, 11, 13 (par. 3), 16, 19, 22 (par. 2, 3), 23, 26 (par. 1, 2), 29, 35
1991, c. 53	An Act to repeal the Act to ensure continuity of electrical service by Hydro-Québec 1992-04-15 s. 1
1991, c. 58	An Act to amend the Automobile Insurance Act and the Act to amend the Automobile Insurance Act and other legislation 1993-07-01 s. 14
1991, c. 59	An Act to amend the Transport Act 1993-05-31 s. 4
1991, c. 62	An Act to amend the Act respecting the Société d'habitation du Québec and other legislation 1993-07-07 ss. 3, 6, 7
1991, c. 64	Civil Code of Québec 1994-01-01 ss. 1-3168

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Reference	Title Date of coming into force
1991, c. 72	An Act to amend the Act respecting the Ministère des Approvisionnements et Services and other legislation 1992-04-01 ss. 4 (par. 2 to the extent that it concerns the mail and messenger services fund) (par. 3 relating to the supplies and services fund to the extent that it concerns goods supplied by the General Purchasing Director), 15 1992-04-01 ss. 4 (par. 1, 3 with respect to the provisions not affected by O.C. 305-92), 16 1993-08-18 ss. 1 (ss. 7.2-7.5), 18
1991, c. 73	An Act to amend the Financial Administration Act and other legislation 1993-08-18 ss. 1-13
1991, c. 74	An Act to amend the Building Act and other legislation 1995-09-01 ss. 68 (par. 5) (in any respect other than the qualification of contractors and owner-builders), 70 (par. 2) (in any respect other than the qualification of contractors and owner-builders) 1997-01-15 ss. 72 (par. 2), 73 (par. 2) 2000-11-07 ss. 2 (in all respects other than the qualification of contractors and owner-builders), 3, 5, 6, 8, 9 (to the extent that it enacts section 11.1 of the Building Act (R.S.Q., chapter B-1.1) in all respects other than the qualification of contractors and owner-builders), 10-12, 14, 15, 52-55, 56 (to the extent that it enacts sections 128.1, 128.4 (with regard to the revocation of the recognition of a person referred to in section 16 of the Act), 128.5 and 128.6 of the Building Act), 60, 61, 93 (par. 1, 2), 97, 98, 100 (in all respects other than the qualification of contractors and owner-builders), 116 (to the extent that it replaces section 282 of the Building Act with regard to buildings and facilities intended for public use to which Chapter I of the Building Code approved by Order in Council 953-2000 dated 26 July 2000 applies and to the extent that it replaces section 283 of the Building Act in all respects) and section 169 to the extent that it refers to sections 20, 26, 27, 33, 34, 113, 114, 116, 119, 123-128, 132-134, 139 of the Building Act 2002-10-01 ss. 16, 17, 20-23, 24 (to the extent that it refers to ss. 37-37.4, 38.1 and 39 of the Building Act (R.S.Q., chapter B-1.1)), 50, 51, 56 (to the extent that it enacts ss. 128.3, 128.4 (with regard to the revocation of the recognition of a person referred to in s. 35) of the Building Act) 2003-01-01 s. 13 (with regard to electrical installations to which Chapter V of the Construction Code approved by Order in Council 961-2002 dated 21 August 2002 applies) 2004-10-21 s. 116 (to the extent that it replaces s. 282 of the Building Act (R.S.Q., chapter B-1.1) with regard to mechanical lifts and with regard to elevators and other elevating devices to which Chapter IV of the Construction Code, approved by Order in Council 895-2004 dated 22 September 2004, applies) 2005-02-17 s. 24 (to the extent that it refers to s. 38 of the Building Act (R.S.Q., chapter B-1.1)) 2006-01-01 s. 116 (to the extent that it replaces s. 282 of the Building Act (R.S.Q., chapter B-1.1) with regard to elevators and other elevating devices to which Chapter IV of the Safety Code, approved by Order in Council 896-2004 dated 22 September 2004, applies) 2006-06-21 s. 116 (with regard to public baths) 2012-05-03 s. 116 (with regard to amusement rides and devices) 2013-03-18 s. 116 (in all respects)
1991, c. 80	An Act to amend the Environment Quality Act 1993-06-09 ss. 1 (par. 4), 6 (s. 70.19) 1997-12-01 ss. 1 (par. 1, 2, 3), 2-5, 6 (with respect to ss. 70.1-70.18 of R.S.Q., chapter Q-2), 7-16
1991, c. 82	An Act to amend the charter of the city of Montréal 1993-01-11 ss. 6, 11-26, 29-32

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Reference	Title Date of coming into force
1991, c. 84	An Act to amend the Charter of the city of Québec 1994-04-15 ss. 39-41, 43, 45 (s. 601 <i>b</i> (1 st par.)), 47
1991, c. 85	An Act to amend the charter of the city of Longueuil 1993-05-31 ss. 1-3
1991, c. 87	An Act respecting the city of Saint-Hubert 1993-05-01 s. 48
1991, c. 106	An Act respecting Aéroports de Montréal 1992-08-29 ss. 1-7
1992, c. 5	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration 1992-05-19 ss. 1-12
1992, c. 11	An Act to amend the Act respecting industrial accidents and occupational diseases, the Act respecting occupational health and safety and the Health Insurance Act 1992-09-23 ss. 29, 30, 44 (par. 3), 45, 83 1992-10-01 ss. 4, 8 (par. 1, 3), 32 (par. 1), 40, 43, 44 (par. 1), 48, 65-69, 71 (s. 176.7.1), 72-74, 75 (ss. 176.16, 176.16.1 (1 st par.)), 76, 84, 86 1992-10-28 ss. 49-64, 88, 89 1992-11-01 ss. 1-3, 5-7, 10-28, 31, 32 (par. 2), 33-39, 41, 42, 44 (par. 2), 46, 47, 70, 71 (ss. 176.7.2, 176.7.3, 176.7.4), 75 (s. 176.16.1 (2 nd par.)), 77, 78, 80-82, 85, 87
1992, c. 17	An Act to amend the Act respecting the Société des alcools du Québec and other legislation 1992-06-30 ss. 1-20
1992, c. 18	An Act to amend the Financial Administration Act and the Act respecting municipal debts and loans 1992-08-19 ss. 1-6
1992, c. 20	An Act to amend the Courts of Justice Act and to make various provisions respecting the establishment of the judicial district of Laval 1992-08-31 ss. 1-11
1992, c. 21	An Act to amend various legislative provisions concerning the application of the Act respecting health services and social services and amending various legislation 1992-09-30 ss. 104, 381 1992-10-01 ss. 2-9, 17-20, 22-40, 46-52, 56, 59-61, 68 (ss. 619.2-619.4, 619.8-619.15, 619.18-619.46, 619.48-619.68), 69-77, 79-81, 83-100, 101 (par. 1, 2, 4), 102, 103, 106-110, 114, 116-299, 300 (par. 1, 2), 311 (par. 1), 320 (par. 2), 322, 327 (par. 1), 328, 329 (par. 2), 330, 333-364, 370-375 1993-04-28 s. 68 (s. 619.27 (2 nd par.); date of application) 1993-04-28 ss. 78, 82, 300 (par. 3, 4), 301-310, 311 (par. 2), 312-319, 320 (par. 1), 321, 323-326, 327 (par. 2), 329 (par. 1), 331, 332 1993-05-01 s. 68 (s. 619.13 (1 st par.)) 1993-07-01 ss. 268-273 1993-09-01 s. 113
1992, c. 24	An Act to amend various legislative provisions concerning regional affairs 1993-04-01 s. 7 (Note: Section 6 repealing the Act respecting the Office de planification et de développement du Québec (R.S.Q., chapter O-3) comes into force on 1 April 1993, by virtue of the same Order in Council)

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Reference	Title Date of coming into force
1992, c. 32	An Act respecting the Société de financement agricole and amending other legislative provisions 1993-06-17 ss. 1-52
1992, c. 44	An Act respecting the Société québécoise de développement de la main-d'œuvre 1992-09-01 ss. 1-15, 47-54, 67-69, 71 (par. 2), 73 (par. 2), 74, 81, 95, 96 1993-03-24 ss. 21, 23, 30, 39, 77, 78 (1 st par.), 84-91, 94 1993-04-01 ss. 16-20, 22, 24-29, 31-38, 40-46, 55-66, 70, 71 (par. 1), 72, 73 (par. 1), 75, 76, 78 (2 nd par.), 79, 80, 82, 83, 92, 93
1992, c. 50	An Act to amend the Financial Administration Act and the Act respecting the Ministère des Approvisionnements et Services 1993-08-18 ss. 1-3
1992, c. 56	An Act to amend the Environment Quality Act 1993-02-15 s. 14
1992, c. 57	An Act respecting the implementation of the reform of the Civil Code 1994-01-01 ss. 1-716, 719
1992, c. 61	An Act respecting the implementation of certain provisions of the Code of Penal Procedure and amending various legislative provisions 1993-11-01 ss. 1-8, 10-25, 27-34, 36-40, 43, 44, 47-49, 51-54, 56, 58, 60-64, 67, 71, 75-88, 91, 93-99, 101-128, 131-168, 171-174, 178-193, 195-197, 200, 201, 204, 205, 207-210, 213, 216, 218-234, 237, 239-245, 248, 250-253, 255-260, 262, 264, 266, 267, 269-273, 276, 277, 279, 280, 282, 283, 285-293, 295-301, 303, 304, 309-316, 319, 320, 322-325, 328-330, 332, 334-344, 346-348, 350, 351, 353-376, 378, 380-382, 384-387, 389-392, 396, 397, 399, 400, 402-404, 407-412, 414-416, 418-422, 424-426, 428-439, 443-446, 449-456, 458-467, 471-474, 476-479, 483-490, 492, 496-498, 500-506, 508-510, 514-516, 518, 520-525, 527, 528, 530-533, 535-538, 540, 542-544, 546-550, 552, 553, 555-560, 562, 565, 566, 568-570, 572-582, 584, 586, 587, 589, 591, 593-597, 600-608, 610-620, 622-624, 626-639, 641-645, 647-656, 658, 662-678, 680-690, 692-699, 701-704
1992, c. 63	An Act to amend the Code of Civil Procedure with respect to the recovery of small claims 1993-11-01 ss. 1-20
1992, c. 64	An Act respecting the Conseil des aînés 1993-10-27 ss. 1-24
1992, c. 66	An Act respecting the Conseil des arts et des lettres du Québec 1993-07-07 ss. 1-50
1993, c. 1	An Act to amend the Code of Civil Procedure regarding family mediation 1997-05-01 s. 4 (to the extent that that section enacts the first sentence of a. 827.2 of the Code of Civil Procedure)
1993, c. 3	An Act to amend the Act respecting land use planning and development and other legislative provisions 1997-04-16 s. 31 (par. 3)
1993, c. 12	An Act to amend the Act respecting transportation by taxi 1996-01-01 ss. 2, 4, 24 (ss. 90.6, 91.1), 27

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Reference	Title Date of coming into force
1993, c. 17	An Act respecting the protection of personal information in the private sector 1994-01-01 ss. 1-4, 10-21, 22 (1 st par. (subpar. 1, 3), 2 nd par.), 23 (1 st par.), 27-114 1994-07-01 ss. 5-9, 22 (1 st par. (subpar. 2)), 23 (2 nd par.), 24-26
1993, c. 18	An Act to amend the Animal Health Protection Act 2004-12-08 ss. 6-8
1993, c. 21	An Act to amend the Agricultural Products, Marine Products and Food Act and to repeal the Act respecting the bread trade 1993-11-10 ss. 2, 4
1993, c. 22	An Act to amend the Tourist Establishments Act and to repeal certain legislative provisions 1993-11-10 ss. 1-7
1993, c. 23	An Act to amend the Financial Administration Act, the Act respecting the Ministère des Approvisionnements et Services and other legislative provisions 1993-08-18 ss. 1-9
1993, c. 25	An Act to amend the General and Vocational Colleges Act and other legislative provisions 1993-07-14 s. 11 (s. 18 (3 rd par. (subpar. e))) 1993-08-31 s. 11 (s. 18 (4 th par.))
1993, c. 26	An Act respecting the Commission d'évaluation de l'enseignement collégial and amending certain legislative provisions 1993-07-14 ss. 1-30, 31 (par. 2, 3, 4), 32-48 1993-08-31 s. 31 (par. 1)
1993, c. 29	An Act to amend the Act respecting Attorney General's prosecutors 1993-08-11 s. 3
1993, c. 30	An Act to amend the Code of Civil Procedure and the Charter of human rights and freedoms 1994-01-01 ss. 2-4, 6-8, 10-16, 18
1993, c. 34	An Act respecting the Société du Centre des congrès de Québec 1994-05-30 s. 32
1993, c. 37	An Act respecting the conditions of employment in the public sector and the municipal sector 1993-09-15 ss. 1-19, 26, 27, 29-39, 43-55, 57 1993-10-01 ss. 20-25, 28, 40-42, 56
1993, c. 38	An Act to amend the Professional Code and the Nurses Act 1993-09-15 ss. 2 (par. 20), 3 (par. 2), 5 (par. 1), 7
1993, c. 39	An Act respecting the Régie des alcools, des courses et des jeux and amending various legislative provisions 1993-07-14 ss. 1-22, 23 (par. 1, 2, 4, 5, 6), 24, 25 (par. 1, 2, 3, 7), 26-40, 48-55, 56 (ss. 52.1-52.11, 52.13-52.15), 57-75, 77-97, 100 (1 st par.), 101, 102, 104-107, 109-111, 114-117 1993-10-27 ss. 23 (par. 3), 25 (par. 4, 5, 6), 41-47, 76, 98, 99, 100 (2 nd par.), 103, 108
1993, c. 40	An Act to amend the Charter of the French language 1993-12-22 ss. 1-69

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Reference	Title Date of coming into force
1993, c. 42	An Act to amend the Highway Safety Code 1993-09-01 ss. 1-28, 30-32 1993-11-01 s. 29
1993, c. 45	An Act to amend the Supplemental Pension Plans Act 1998-02-25 s. 1
1993, c. 48	An Act respecting the legal publicity of sole proprietorships, partnerships and legal persons 1993-12-15 ss. 58-60, 63-65, 97-99, 537-539 1994-01-01 ss. 1-57, 61, 62, 66-96, 100-519, 521-526, 528-536 1994-07-01 ss. 520, 527
1993, c. 49	An Act to amend the Act respecting the Société québécoise d'initiatives agro-alimentaires 1994-01-01 ss. 1-5, 7-12 1994-04-27 s. 6
1993, c. 55	An Act to amend the Forest Act and to repeal various legislative provisions 1994-05-04 s. 30 (par. 1) 1994-09-07 ss. 27, 30 (par. 2)
1993, c. 58	An Act to amend the Act respecting health services and social services 1995-04-01 s. 1 (ss. 530.40, 530.41) 1995-05-01 s. 1 (ss. 530.1-530.10, 530.16, 530.18, 530.20-530.24, 530.27-530.29, 530.31-530.39, 530.42)
1993, c. 61	An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions 1994-01-01 ss. 11 (par. 1), 89, 90 1994-07-01 ss. 1 (par. 3, 5, 7), 19, 21-33, 35, 40, 43-47, 57 (par. 1, 2) 1995-01-01 ss. 1 (par. 4, 6, 8, 9), 4 (par. 1, 2, 4), 6, 11 (par. 3), 13-18, 20, 34, 36-39, 41, 42, 51, 52, 53 (par. 1) [except for the amendment concerning the second paragraph of the section it amends], 53 (par. 2), 54, 55, 58, 61, 62, 79 1999-01-20 ss. 11 (par. 2), 48, 49, 50, 53 (par. 1, for the amendment concerning the second paragraph of the section it amends), 53 (par. 3), 59, 60
1993, c. 70	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration 1994-10-31 ss. 2, 3 (par. 2), 4, 6, 10, 11 (par. 4, 10) 1996-10-01 ss. 11 (par. 1), 12 2006-09-13 ss. 5, 11 (par. 6)
1993, c. 71	An Act to amend the Act respecting the Régie des alcools, des courses et des jeux and various Acts concerning the activities under its supervision 1994-02-03 provisions concerning the activities under the supervision of the Régie 1994-10-01 provisions respecting the renewal of amusement machine licences or registrations and the revocation of such licences or registrations
1993, c. 72	An Act to amend the Code of Civil Procedure and various legislative provisions 1995-05-11 ss. 17, 18, 19
1993, c. 77	An Act to amend the Pesticides Act 1997-04-23 ss. 1-8, 10 (in respect of the repeal of s. 108 of R.S.Q., chapter P-9.3), 12, 13

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Reference	Title Date of coming into force
1994, c. 2	An Act respecting the Conservatoire de musique et d'art dramatique du Québec 1994-11-01 s. 28 2007-03-31 ss. 6, 13 (2 nd par.), 14-16, 19-27, 52-54, 56-75, 77-80, 83-88, 96-98 2007-09-01 ss. 31-36, 40-46 2007-12-01 ss. 37-39, 47-51
1994, c. 21	An Act respecting the Société de développement des entreprises culturelles 1994-10-19 ss. 1-16, 28, 29 (1 st par. (subpar. 1)), 30 (1 st par.), 40, 41, 65 1995-04-01 ss. 17-27, 29 (1 st par. (subpar. 2), 2 nd par.), 30 (2 nd , 3 rd par.), 31-39, 42-64
1994, c. 23	An Act to amend the Act respecting health services and social services and other legislative provisions 1995-05-01 ss. 4, 6, 8-15, 17-21, 23
1994, c. 24	An Act to amend the Supplemental Pension Plans Act 1995-08-17 s. 7 1995-12-31 ss. 13, 14
1994, c. 28	An Act to amend the Code of Civil Procedure 1995-10-01 ss. 1-26, 28-42
1994, c. 30	An Act to amend the Act respecting municipal taxation and other legislative provisions 1994-12-15 ss. 8, 29-32, 36, 41 (par. 2, 3), 42, 55 (par. 1, 2), 57, 83
1994, c. 35	An Act to amend the Youth Protection Act 1994-09-01 ss. 1-43, 45-51, 52 (par. 1), 54-60, 61 (par. 1, 2), 62-67, 70 1995-09-28 ss. 44, 61 (par. 3)
1994, c. 37	An Act respecting acupuncture 1994-10-15 ss. 46-50 1995-07-01 ss. 2, 5, 8-20, 22-25, 28-33, 36-45
1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions 1994-10-15 ss. 1-199, 200 (except where it repeals ss. 10 (par. <i>b, c, d, f</i>), 11 of the Architects Act (R.S.Q., chapter A-21)), 201-207, 208 (par. 1), 209-211, 212 (except where it repeals s. 37 (1 st par. (subpar. <i>c, d, e, f, g, h</i>), 2 nd par.) of the Land Surveyors Act (R.S.Q., chapter A-23)), 213-237, 238 (except where it repeals s. 43 (1 st par. (subpar. <i>d</i>)) of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1)), 239-243, 244 (except where it repeals ss. 50 (1 st par. (subpar. <i>b, c, d</i>)), 51, 54 of the Act respecting the Barreau du Québec), 245-277, 279-293, 294 (except where it repeals ss. 21 (1 st par., 2 nd par. except the words “, provided that they are Canadian citizens or comply with section 44 of the Professional Code (chapter C-26)”), 22 (1 st par., 2 nd par. (subpar. <i>a, c, d, e</i>)) of the Chartered Accountants Act (R.S.Q., chapter C-48)), 295-342, 343 (except where it repeals ss. 14, 15 (subsect. 2, except the words “any Canadian citizen and any candidate who fulfils the conditions prescribed by section 44 of the Professional Code”) of the Engineers Act (R.S.Q., chapter I-9)), 344, 345 (except where it repeals s. 17 (1 st par., except the word “Canadian”) of the Engineers Act), 346-405, 406 (except where it repeals ss. 107-112, 113 (par. <i>c, d, e</i>), 114, 118 of the Notarial Act (R.S.Q., chapter N-2)), 407-435, 437-470 1995-11-30 s. 406 (where it repeals ss. 107-112, 113 (par. <i>c, d, e</i>), 114, 118 of the Notarial Act (R.S.Q., chapter N-2)) 1996-07-04 ss. 238 (where it repeals s. 43 (1 st par. (subpar. <i>d</i>)) of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1)), 244 (where it repeals ss. 50 (1 st par. (subpar. <i>b, c, d</i>)), 51, 54 of the Act respecting the Barreau du Québec)

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Reference	Title Date of coming into force
1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions – <i>Cont'd</i> 1998-07-01 s. 436 (s. 37.1 of the Pharmacy Act (R.S.Q., chapter P-10)) 2002-03-27 ss. 343 (where it repeals ss. 14, 15 (subsect. 2, except the words “any Canadian citizen and any candidate who fulfils the conditions prescribed by section 44 of the Professional Code”) of the Engineers Act (R.S.Q., chapter I-9)), 345 (where it repeals s. 17 (1 st par., except the word “Canadian”) of the Engineers Act) 2011-01-06 ss. 208 (par. 2), 212 (insofar as it repeals s. 37 (1 st par. (subpar. c, d, e, f, g, h), 2 nd par.) of the Land Surveyors Act (R.S.Q., chapter A-23))
1994, c. 41	An Act to amend the Environment Quality Act and other legislative provisions 1996-06-01 s. 21
1995, c. 5	An Act to amend the Hydro-Québec Act 1995-04-03 ss. 1-9
1995, c. 6	An Act to again amend the Highway Safety Code 1995-04-12 s. 16 1995-04-24 ss. 1-15
1995, c. 8	An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions 1995-06-28 ss. 5, 6, 51-53
1995, c. 9	An Act to amend the Act respecting the Caisse de dépôt et placement du Québec 1995-03-31 ss. 1-9
1995, c. 12	An Act to amend the Police Act and the Act respecting police organization as regards Native police 1995-04-05 ss. 1-5
1995, c. 18	An Act to facilitate the payment of support 1995-12-01 ss. 1-79, 81 (where the collector of support payments is charged with compulsory execution of a judgment awarding support), 82-84, 86, 89-95, 96 (where the collector of support payments is charged with compulsory execution of a judgment awarding support), 99 (except for 1 st par. (subpar. 1)), 101 1996-05-16 ss. 81 and 96 (where the collector of support is charged with compulsory execution of a judgment awarding support), 97, 98, 99 (1 st par. (subpar. 1)) 1997-04-01 ss. 80, 85, 87, 88, 100
1995, c. 23	An Act to establish the permanent list of electors and amending the Election Act and other legislative provisions 1996-05-01 ss. 12 (where it enacts sections 40.2, 40.3 and 40.4 except, in the 3 rd line of the 1 st par., the words “by electors and on the basis of the information transmitted” and except, in the 2 nd and 3 rd lines of the 2 nd par., the words “or by the person responsible for a municipal poll”, 40.7-40.9, 40.11, 40.12, 40.39-40.42), 91 1997-05-31 ss. 12 (where it enacts sections 40.1, 40.4 (in the 3 rd line of the 1 st par., the words “by electors and on the basis of the information transmitted”), 40.5, 40.6), 51, and the amendment appearing in the schedule opposite s. 570 1997-06-01 ss. 12 (where it enacts sections 40.4 (in the 2 nd and 3 rd lines of the 2 nd par., the words “or by the person responsible for a municipal poll”, 40.10), 57-76, 84-90 1997-10-15 ss. 77, 78, 79 (where it enacts s. 39), 80-83

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Reference	Title Date of coming into force
1995, c. 27	An Act respecting the Commission des droits de la personne et des droits de la jeunesse 1995-11-29 ss. 1-23, 25-41
1995, c. 33	An Act to amend the Act respecting the implementation of the reform of the Civil Code and other legislative provisions as regards security and the publication of rights 2000-11-07 s. 17
1995, c. 38	An Act to amend the Consumer Protection Act 1995-09-20 ss. 1, 2, 3 (par. 2), 4-8, 9 (R.S.Q., chapter P-40.1 (s. 302, 1 st sentence)), 10, 11 1997-08-20 ss. 3 (par. 1), 9 (the second sentence of s. 302 of the Consumer Protection Act (R.S.Q., chapter P-40.1) enacted by s. 9)
1995, c. 39	An Act to amend the Code of Civil Procedure and the Act respecting the Régie du logement 1995-09-01 ss. 1-22
1995, c. 41	Court Bailiffs Act 1995-10-01 ss. 1-37
1995, c. 51	An Act to amend the Code of Penal Procedure and other legislative provisions 1996-03-01 ss. 1, 3, 5, 7-9, 12, 13 (par. 2, 3, 4, 5), 15, 16, 19, 20, 22, 27, 31, 33-45, 47-49 1996-07-15 ss. 4, 17, 23, 24 1997-10-01 ss. 6 (s. 62.1 (1 st par.) of the Code of Penal Procedure), 18, 21, 32
1995, c. 55	An Act to amend the Act respecting the Québec Pension Plan and the Automobile Insurance Act 1996-06-01 ss. 1-9
1995, c. 61	An Act to amend the Act respecting the Régie du logement and the Civil Code of Québec 1996-09-01 ss. 1, 2
1995, c. 67	An Act to amend the Cooperatives Act and other legislative provisions 1997-02-14 ss. 1-149, 151-201
1995, c. 69	An Act to amend the Act respecting income security and other legislative provisions 1996-03-01 ss. 10, 14, 21, 26 1996-04-01 ss. 3-7, 9, 17, 23, 25 1996-04-01 ss. 1 (par. 2), 20 (par. 2, 6), 24 1996-07-18 ss. 11, 20 (par. 4 and 7 [but solely in respect of s. 91 (subpar. 24.1 of 1 st par.) of the Act respecting income security]) 1996-07-18 s. 20 (par. 7 [in respect of s. 91 (subpar. 23 and 24 of 1 st par.) of the Act respecting income security]) 1996-08-01 ss. 1 (par. 1), 20 (par. 1) 1996-10-01 ss. 18, 20 (par. 4 [but solely in respect of s. 91 (subpar. 24.2 of 1 st par.) of the Act respecting income security]) 1997-01-01 ss. 12, 13, 20 (par. 5, 8, 9)
1996, c. 6	An Act respecting the implementation of international trade agreements 1996-07-10 ss. 1-10
1996, c. 8	An Act to amend the Act respecting lotteries, publicity contests and amusement machines in respect of international cruise ships 1999-09-08 s. 1

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Reference	Title Date of coming into force
1996, c. 18	An Act to amend the Act respecting the conservation and development of wildlife 1998-04-29 s. 7
1996, c. 20	An Act respecting the Société de télédiffusion du Québec and amending the Act respecting educational programming and other legislative provisions 1996-12-18 ss. 1-41
1996, c. 21	An Act respecting the Ministère des Relations avec les citoyens et de l'Immigration and amending other legislative provisions 1996-09-04 ss. 1-74
1996, c. 23	An Act to amend the Legal Aid Act 1996-07-17 s. 59 1996-08-28 ss. 42, 43 1996-09-26 ss. 1-5, 6 (ss. 4, 4.1, 4.4-4.13), 7-41, 44-58, 60 1997-01-01 s. 6 (ss. 4.2, 4.3)
1996, c. 24	An Act to amend the Act respecting the Société de récupération, d'exploitation et de développement forestiers du Québec 1996-11-13 s. 8
1996, c. 26	An Act to amend the Act to preserve agricultural land and other legislative provisions in order to promote the preservation of agricultural activities 1997-06-20 ss. 1-89
1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions 1996-08-01* ss. 3 (except the words “, or by the insurers insuring transacting group insurance or the administrators of private-sector employee benefit plans,”), 5, 8 (1 st par. except the words “ in Québec”), 9, 11 (1 st , 3 rd par.) (4 th par. except the words “or by an insurer or employee benefit plan, as the case may be”), 12, 13 (1 st sentence which reads: “The maximum contribution for a reference period of one year shall not exceed \$750 per adult;”), 14, 15 (par. 1 except the words “who are not members of a group insurance contract or employee benefit plan that is applicable to a group of persons determined on the basis of current or former employment status, profession or any other habitual occupation and that includes basic plan coverage, and who are not beneficiaries under such a contract or plan;”), 15 (par. 2, 3), 22 (1 st par.) (2 nd par. except the words “ and, with respect to medications provided by an institution, according to the price established in that list”), 31 (*The coming into force of the provisions of the sections referred to in the preceding paragraph have effect: — from 1996-08-01, in respect of the persons referred to in s. 15 (par. 1 to 3) of 1996, c. 32; — on the date or dates determined by the Government, in respect of the other persons eligible for the basic prescription drug insurance plan.) 1996-08-01 ss. 1, 51-82, 87, 88, 89 (par. 1 (3 rd par. of s. 3 of the Health Insurance Act except, in the introductory sentence, the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions”, except, in subpar. a of 3 rd par. the words “and is not a member of a group insurance contract or employee benefit plan that is applicable to a group of persons determined on the basis of current or former employment status, profession or any other habitual occupation and that includes basic plan coverage, and is not a beneficiary under such a plan”, and except subpar. c of 3 rd par.)), 89 (par. 2 (4 th par. of s. 3 of the Health Insurance Act except the words “and, where applicable, the cost of medications provided as part of the services provided by an institution in

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Reference	Title Date of coming into force
1996, c. 32	<p>An Act respecting prescription drug insurance and amending various legislative provisions – <i>Cont'd</i></p> <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</p> <p>1996-09-01 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> <p>1997-01-01 ss. 3 (except the words “, or by the insurers insuring transacting group insurance or the administrators of private-sector employee benefit plans.”), 5, 8 (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> <p>1997-01-01 ss. 2,3 (the words “or by the insurers transacting group insurance or the administrators of private sector employee benefit plans”), 4, 6, 7, 8 (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.

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Reference	Title Date of coming into force
1996, c. 69	<p>An Act to amend the Savings and Credit Unions Act – <i>Cont'd</i></p> <p>Where the agreement does not comply, the amalgamating credit unions have until 30 September 1997 to remedy the situation at a single special meeting of all the members of the credit unions that are being amalgamated.</p> <p>Provisions relating to administration</p> <ol style="list-style-type: none"> 5. Decisions rendered by credit committees before they were abolished may be reviewed by any employee who is appointed for that purpose and whose position allows him to grant credit. 6. Representatives of legal persons who are members of a credit union and have been acting as directors or members of the board of supervision shall continue to act in that capacity until the end of their term of office. 7. The provisions of section 54 of the Act to amend the Savings and Credit Unions Act apply immediately to officers who, on 15 February 1997, are under suspension from duty. 8. Credit unions, federations and confederations have 18 months from the coming into force of paragraph 4 of section 36 of that Act to provide liability insurance for directors and officers. 9. The reports on activities that would have been submitted by the credit committees and ethics committees, had they not been abolished, shall be drafted by the boards of audit and ethics.)
1996, c. 70	<p>An Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety</p> <p>1997-10-01 ss. 9 (insofar as it enacts s. 284.2 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 39 (insofar as it enacts the second paragraph of s. 357.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 40, 44 (par. 2, insofar as it enacts subpar. 4.2 of the first paragraph of s. 454 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001))</p> <p>1998-01-01 ss. 8, 10-18, 19 (par. 2), 20 (par. 1), 24, 25, 28, 30, 34 (par. 1), 38, 44 (par. 2, insofar as it enacts subpar. 4.3 of the first paragraph of s. 454 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 44 (par. 3-5)</p> <p>1999-01-01 ss. 4, 19 (par. 1), 20 (par. 2), 22, 23, 26, 27, 29, 31, 32, 33, 39 (insofar as it enacts the first paragraph of s. 357.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 41-43, 44 (par. 6-11, 13)</p>
1996, c. 74	<p>An Act to amend various legislative provisions relating to the construction industry</p> <p>1997-01-15 ss. 2, 10 (par. 4), 15-27</p> <p>1997-01-15 ss. 7, 8</p>
1996, c. 78	<p>An Act to amend the Act respecting income security</p> <p>1997-04-01 ss. 2-5, 6 (par. 2, 3, 4)</p> <p>1997-10-01 ss. 1, 6 (par. 1)</p>
1996, c. 79	<p>An Act to amend the Act respecting financial assistance for students and the General and Vocational Colleges Act</p> <p>1997-02-06 ss. 1, 2, 3, 4, 8, 9, 10, 12, 13, 14, 15, 17</p> <p>1997-04-01 ss. 6, 16</p> <p>1997-05-01 ss. 7, 11</p> <p>1997-07-01 s. 5</p>

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Reference	Title Date of coming into force
1997, c. 8	An Act to amend the Election Act and other legislative provisions as regards the permanent list of electors 1998-10-21 ss. 10 (par. 4), 11 (par. 1, the words “and a list of the addresses for which no electors’ names are entered”), 13 (where it enacts s. 198.1 of the Election Act (R.S.Q., chapter E-3.3)) 1999-09-22 ss. 5, 8 (except for the words “as such information appears in the register kept under section 54 of the Public Curator Act (chapter C-81)” in section 40.7.1 enacted by section 8)
1997, c. 16	An Act respecting the Saguenay—St. Lawrence Marine Park 1998-06-12 ss. 1-26
1997, c. 20	An Act to amend the Act to foster the development of manpower training and other legislative provisions 1998-04-01 s. 8 (s. 23.1 of R.S.Q., chapter D-7.1) 1998-02-04 ss. 13, 15 1998-04-01 s. 16
1997, c. 23	An Act to amend the Act respecting the Conseil consultatif du travail et de la main-d’œuvre 1997-11-26 ss. 1, 2
1997, c. 24	An Act to amend the Charter of the French language 1997-09-01 ss. 1, 2, 7-21, 23-26 1998-01-01 ss. 3-6, 22
1997, c. 27	An Act to establish the Commission des lésions professionnelles and amending various legislative provisions 1997-10-29 ss. 24 (enacting ss. 429.1, 429.5 (1 st par.), 429.12 of R.S.Q., chapter A-3.001), 30 (enacting s. 590 of R.S.Q., chapter A-3.001) [for the sole purpose of declaring the Minister of Labour responsible for the provisions of the latter Act concerning the Commission des lésions professionnelles], 62 1998-04-01 ss. 1-23, 24 (ss. 367-429, 429.2-429.4, 429.5 (2 nd par.), 429.6-429.11, 429.13-429.59), 25-29, 31-61, 63-68
1997, c. 29	An Act respecting the Centre de recherche industrielle du Québec 1997-06-30 ss. 1-42
1997, c. 37	An Act to amend the Act respecting safety in sports 2002-04-01 s. 2 (ss. 46.17, 46.18 of the Act respecting safety in sports (R.S.Q., chapter S-3.1))
1997, c. 39	An Act respecting certain flat glass setting or installation work 1997-07-09 ss. 1-3
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice 1997-09-24 ss. 845 (2 nd par.), 848-850 (as regards persons governed by s. 853), 853 (except the words “Until 1 December 1997”) 1997-09-24 s. 14 (1 st par.) [for the sole purposes of the preceding sections] 1997-10-29 s. 866 (s. 58.1 of the Act to establish the Commission des lésions professionnelles and amending various legislative provisions (1997, chapter 27))

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Reference	Title Date of coming into force
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice – <i>Cont'd</i>
1998-04-01	ss. 1-10, 14-105, 111 (par. 1), 121 (par. 1), 124-184, 186-211, 216-337, 340-360, 362, 364-404, 410-565, 567 (par. 3), 568, 576 (par. 1), 577 (par. 1, 3, 4), 578-759, 761-824, 826-832, 833 (except the provisions of the second paragraph respecting proceedings already before the Commission municipale du Québec, in matters of real estate or business tax exemptions), 835-844, 845 (1 st par.), 846, 847, 848-850 (as regards the persons governed by s. 841), 851, 852, 855-864
1998-04-01	ss. 11, 12, 13, 865, 867, 876 (par. 4)
1997, c. 44	An Act respecting the Commission de développement de la métropole
1997-06-20	s. 103
1997, c. 47	An Act to amend the Education Act, the Act respecting school elections and other legislative provisions
1997-08-13	ss. 2, 3, 16, 17, 25, 29-50, 52, 54-59, 61-63, 67-71
1998-07-01	ss. 1, 4-15, 18-24, 26, 27, 28 (subject to s. 68), 51, 53, 60, 64-66
1997, c. 49	An Act to amend the Act respecting the Société de l'assurance automobile du Québec and other legislative provisions
1998-07-02	ss. 4-7, 9
1997, c. 50	An Act to amend various legislative provisions of the pension plans in the public and parapublic sectors
1997-03-22	ss. 52, 53 (effective date)
1997, c. 53	An Act to amend various legislative provisions concerning municipal affairs
1998-07-01	ss. 7 (par. 3), 18 (par. 3), 24 (par. 2), 29 (par. 2), 33 (par. 2), 36 (par. 3), 42 (par. 2), 47 (par. 2), 52 (par. 4)
1997, c. 54	An Act to amend the Act respecting lotteries, publicity contests and amusement machines
1997-09-24	ss. 1-9
1997, c. 55	An Act respecting the Agence de l'efficacité énergétique
1997-10-22	ss. 1-11, 14, 15, 35
1997-12-03	ss. 12, 13, 16-31, 34
1997, c. 58	An Act respecting the Ministère de la Famille et de l'Enfance and amending the Act respecting child day care
1997-07-02	ss. 1-19, 21 (par. 4), 24 (par. 3), 25-41, 44, 52, 59 (par. 4), 68, 98, 106 (par. 1), 121, 133, 134, 135 (par. 3), 136 (par. 3), 142-155
1997, c. 63	An Act respecting the Ministère de l'Emploi et de la Solidarité and establishing the Commission des partenaires du marché du travail
1997-09-10	ss. 16, 17 (1 st par. (the part preceding subpar. 1, subpar. 8)), 21-29, 31, 32
1997-12-17	ss. 37, 38 (the part preceding par. 1, par. 2, 5), 40-46
1997-12-17	ss. 58-68, 107 (par. 4), 110, 119 (the part preceding par. 1, par. 2), 135, 145, 147
1998-01-01	ss. 17 (1 st par. (subpar. 1-7)), 18-20, 30, 33-36, 38 (par. 1, 3, 4, 6, 7), 39, 120-123, 136, 137
1998-04-01	ss. 17 (2 nd par.), 69-96, 97 (par. 2, 3), 98-105, 107 (par. 1, 2), 108, 111-118, 119 (par. 1), 125, 127, 129-134, 138 (par. 4), 140-143, 146

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Reference	Title Date of coming into force
1997, c. 64	An Act to amend the Act respecting the use of petroleum products and other legislative provisions 1999-02-24 ss. 1, 2 (enact. ss. 5, 7, 8 (2 nd par.), 14 (2 nd par.), 22 (subpar. 3), 23, 25 (subpar. 2, 5), 27 (3 rd par.), 37, 39, 41, 50, 51, 54, 59), 14 (enact. ss. 96, 97, 114, 115, 116), 15, 17, 18, 25 (3 rd par.) 1999-04-30 ss. 2 (enact. ss. 1-4, 6, 8 (1 st par.), 9-13, 14 (1 st par.), 15-21, 22 (subpar. 2 of 1 st par., 2 nd par.), 24, 25 (subpar. 1, 4 of 1 st par., 2 nd par.), 26, 27 (1 st , 2 nd , 4 th par.), 28-30, 32-38, 40, 42-49, 52, 53, 55-58, 60-66), 3-13, 14 (enact. ss. 98-113), 16, 19-24, 25 (1 st , 2 nd par.) 1999-07-01 s. 2 (enact. ss. 22 (subpar. 1), 25 (subpar. 3), 31)
1997, c. 75	An Act respecting the protection of persons whose mental state presents a danger to themselves or to others 1998-06-01 ss. 1-60
1997, c. 77	An Act to amend the Public Health Protection Act 1998-02-15 ss. 3-7
1997, c. 78	An Act to amend the Act to ensure safety in guided land transport 2000-01-01 ss. 1, 2, 4, 7, 15-18 2000-05-01 ss. 3, 5, 6, 8-12, 13 (par. 2), 14 (par. 1), 19
1997, c. 80	An Act to amend the Public Curator Act and other legislative provisions relating to property under the provisional administration of the Public Curator 1998-12-16 ss. 36, 37 1999-06-01 s. 31 1999-07-01 ss. 1-27, 29, 30, 33-35, 39-43, 45-61, 62 except as regards funds held in trust by the Joint Committee of the women's clothing industry for the payment of compensation for annual vacation with pay provided for in sections 8.00 to 8.06 of the Decree respecting the women's clothing industry (R.R.Q., 1981, chapter D-2, r. 26), 63-78, 81 2000-10-01 s. 62 as regards funds held in trust by the Joint Committee of the women's clothing industry for the payment of compensation for annual vacation with pay provided for in sections 8.00 to 8.06 of the Decree respecting the women's clothing industry (R.R.Q., 1981, chapter D-2, r. 26)
1997, c. 83	An Act to abolish certain bodies 1998-03-18 ss. 25, 31, 32, 33, 38 (par. 1), 41, 42, 43, 44, 49 (par. 3), 50 (par. 3), 56 (par. 3) 2002-10-01 ss. 29, 30
1997, c. 85	An Act to again amend the Taxation Act, the Act respecting the Québec sales tax and other legislative provisions 1998-09-16 ss. 5-9, 395-399
1997, c. 87	An Act to amend the General and Vocational Colleges Act and other legislative provisions 1998-03-11 ss. 1-5, 7-11, 14, 21, 23-28, 34, 35 1998-07-01 ss. 6, 12, 13, 16-19, 22, 29-33 1999-01-01 ss. 15, 20
1997, c. 90	An Act to amend the Act respecting financial assistance for students 1998-04-01 ss. 1, 2, 3, 13, 14 1998-05-01 ss. 4, 5, 6, 7, 8, 9, 10, 11, 12
1997, c. 91	An Act respecting the Ministère des Régions 1998-04-01 ss. 1-7, 16-66, 68

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Reference	Title Date of coming into force
1997, c. 96	An Act to amend the Education Act and various legislative provisions 1998-04-01 ss. 107, 109-111, 126 (par. 2), 131, 163, 178, 180-183, 187-191
1998, c. 3	An Act to amend the Act respecting stuffing and upholstered and stuffed articles 2005-10-13 ss. 1-10
1998, c. 5	An Act to amend the Civil Code and other legislative provisions as regards the publication of personal and movable real rights and the constitution of movable hypothecs without delivery 1999-09-17 ss. 1-9, 12, 13, 19, 21, 23, 24, 25
1998, c. 15	An Act to amend the Act respecting immigration to Québec and other legislative provisions 1998-09-07 ss. 8, 10 (par. 8)
1998, c. 17	An Act respecting Investissement-Québec and Garantie-Québec 1998-08-21 ss. 1-83
1998, c. 19	An Act respecting Société Innovatech du Grand Montréal 1998-06-30 ss. 1-45
1998, c. 20	An Act respecting Société Innovatech Régions ressources 1998-06-30 ss. 1-42
1998, c. 21	An Act respecting Société Innovatech Québec et Chaudière-Appalaches 1998-06-30 ss. 1-45
1998, c. 22	An Act respecting Société Innovatech du sud du Québec 1998-06-30 ss. 1-45
1998, c. 24	An Act to amend the Mining Act and the Act respecting the lands in the public domain 1999-12-01 s. 82 (s. 169.2, except par. 3) 2000-11-22 ss. 1 (par. 2), 3 (par. 1), 4-51, 56-70, 75 (par. 3), 102 (par. 2), 103 (except with respect to applications for a licence or lease relating to petroleum, natural gas, brine or underground reservoirs), 105-109, 113 (par. 2), 114, 116, 117 (par. 2, 3), 118-120, 122, 124-126, 127 (par. 1, 3, 4), 128 (par. 1, 3-9, 12 (except with respect to applications for a licence or lease relating to petroleum, natural gas, brine or underground reservoirs)), 129, 130, 133, 134, 136, 142-145, 148-152, 158 2010-01-21 ss. 1 (par. 1), 2, 3 (par. 2-4), 71-74, 75 (par. 1, 2), 76-81, 82 (to the extent that it enacts ss. 169.1 and 169.2 (par. 3)), 83-101, 102 (par. 1), 103 (with respect to applications for a licence or lease relating to petroleum, natural gas or underground reservoirs, and authorizations to produce brine), 104, 113 (par. 1), 115, 117 (par. 1), 123, 127 (par. 2), 128 (par. 2, 10, 11, 12 (with respect to applications for a licence or lease relating to petroleum, natural gas or underground reservoirs, and authorizations to produce brine)), 131, 132, 154-157
1998, c. 27	An Act to amend the Act to promote the parole of inmates 1999-01-27 s. 13
1998, c. 30	An Act to amend the Act respecting municipal courts and the Courts of Justice Act 1998-09-09 ss. 6, 7, 14, 16, 21 1998-10-15 ss. 4, 5, 8-13, 18, 19, 22-28, 30, 31, 36, 40-42, 44 2001-03-28 ss. 15, 37, 38, 39

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Reference	Title Date of coming into force
1998, c. 33	Tobacco Act 1998-10-01 ss. 67, 71 1998-11-01 ss. 32-40, 55-57
1998, c. 36	An Act respecting income support, employment assistance and social solidarity 1998-08-05 s. 203 1999-10-01 ss. 1-19, 20 (1 st par.), 21-26, 27 (1 st , 2 nd par.), 28-31, 33-55, 58, 67, 68 (except 2 nd par. (subpar. 4, what follows the word “work”)), 69-74, 75 (except 2 nd par. (subpar. 4, what follows the words “Insurance Act”)), 76-78, 79 (except 1 st par., last sentence), 80-95, 96 (1 st , 3 rd par.), 97-155, 156 (par. 1-6, 8-23, 25-30), 158 (1 st par. (subpar. 1-13), 2 nd par.), 159-175, 178-186, 189-202, 204, 206, 209-212, 216, 217, 219-226, 228 (except for the provisions of the first paragraph concerning the report on the implementation of the provisions pertaining to the payment of part of the benefit relating to lodging to the lessor), 229 2000-01-01 ss. 68 (2 nd par. (subpar. 4, what follows the word “work”)), 75 (2 nd par. (subpar. 4, what follows the words “Insurance Act”)), 79 (1 st par., last sentence), 96 (2 nd par.), 158 (1 st par. (subpar. 14)) 2000-11-01 ss. 56, 57, 156 (par. 31)
1998, c. 37	An Act respecting the distribution of financial products and services 1998-08-26 ss. 158-184, 194, 229, 231, 244-248, 251-255, 256 (1 st , 2 nd par.), 257, 284-287, 288 (1 st par.), 296 (2 nd par.), 297 (2 nd par.), 299, 302-311, 312 (1 st par.), 323-326, 504-506, 510, 568, 572, 577, 579, 581 1999-02-24 ss. 1-11, 13 (2 nd par.), 58, 59, 61-65, 70, 72, 185, 189, 190, 193, 195, 196, 200-217, 223-228, 232, 233 (1 st par.), 258-273, 274 (3 rd par.), 279-283, 312 (2 nd par.), 313, 314, 315 (2 nd par.), 316, 319, 321, 322, 327, 328, 331-333, 351, 352, 355-358, 364, 365, 366, 370, 408 (2 nd par.), 411-414, 416, 423, 424, 426, 440, 443, 503, 543, 573 (2 nd par.) 1999-07-19 ss. 45, 57, 66, 67, 73-79, 82 (1 st par.), 104 (1 st par.), 128, 130-134, 144 (1 st par.), 146-157, 197, 218-222, 234-239, 249, 250, 274 (2 nd par. (subpar. 1)), 395-407, 418, 427, 428, 445, 447, 449, 450, 451 (1 st par.), 452, 458, 459, 484, 485, 487, 502, 517-521, 534-542, 544-546, 549 (1 st par.), 550-553, 566, 569, 570, 571, 574, 576 1999-10-01 ss. 12, 13 (1 st par.), 14-16, 18-25, 27, 29, 30, 33-39, 41-44, 46-56, 60, 68, 69, 71, 80, 81, 82 (2 nd par.), 83-103, 104 (2 nd , 3 rd par.), 105-127, 129, 135-143, 144 (2 nd , 3 rd par.), 145, 186-188, 191, 192, 198, 199, 230, 233 (2 nd par.), 240-243, 256 (3 rd par.), 274 (1 st par., 2 nd par. (subpar. 2)), 275-278, 288 (2 nd par.) 289-295, 296 (1 st par.), 297 (1 st par.), 298, 300, 301, 315 (1 st par.), 317, 318, 320, 329, 330, 334-350, 353, 354, 359-363, 367-369, 371-394, 408 (1 st par.), 409, 410, 415, 417, 419-422, 425, 429-439, 441, 442, 444, 446, 448, 451 (2 nd par.), 453-457, 460-483, 486, 488-501, 507-509, 511-516, 522-533, 547, 548, 549 (2 nd , 3 rd par.), 554, 557-565, 567, 573 (1 st par.), 575, 578, 580, 582 1999-10-01 ss. 555, 556 2003-01-01 ss. 17, 26, 31, 32
1998, c. 38	An Act to establish the Grande bibliothèque du Québec 1998-08-05 ss. 1-3, 4 (1 st par. (subpar. 1, 3), 2 nd par.), 5-22, 24-33 1999-05-05 ss. 4 (1 st par. (subpar. 2)), 23
1998, c. 39	An Act to amend the Act respecting health services and social services and amending various legislative provisions 1999-04-01 ss. 171, 207, 208 1999-03-31 ss. 139, 141-149, 202 2001-04-01 ss. 63 (par. 2), 94-97, 160

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Reference	Title Date of coming into force
1998, c. 40	An Act respecting owners and operators of heavy vehicles 1998-07-21 ss. 1-4, 6-14, 19, 20, 22-46, 48, 49, 51, 54, 55 (par. 1), 55 (par. 2, as regards the definition of “tool vehicle”), 58, 59, 62, 65, 66, 69, 71-76, 78, 79, 94, 117, 120-123, 125, 126, 128 (par. 1), 144 (par. 7, 8, 12), 146-148, 150 (par. 1, 2), 154-162, 171, 172, 174-182 1998-11-27 s. 144 (par. 9, 10) 1998-12-24 ss. 130, 131, 132 1999-02-24 ss. 15 (1 st , 3 rd par.), 16 (1 st par.), 17, 18 1999-04-01 ss. 5, 21, 50, 55 (par. 2 (as regards the definition of “heavy vehicle”)), 56, 57, 60, 61, 63, 67, 70, 77, 80, 82, 84, 85, 86, 88-93, 95, 96, 98, 103, 107, 108, 109 (par. 1 (except as regards the deletion of ss. 413 and 471), par. 3)), 111, 114, 124 (par. 2, 3), 127, 128 (par. 2), 129, 133-140, 149, 151, 163-170, 173 1999-04-29 s. 112 1999-07-01 ss. 15 (2 nd par.), 16 (2 nd par.), 47 1999-06-02 ss. 83, 144 (par. 1-6, 11, 13-18, 20, 21, 23) 1999-07-01 ss. 52, 53, 64, 68, 81, 99-102, 104-106, 109 (par. 2), 118, 119, 124 (par. 1), 141-143, 144 (par. 19, 22, 24), 145, 150 (par. 3), 152, 153 1999-11-01 ss. 115, 116 2000-12-14 ss. 109 (par. 1 (as regards the striking out of section 471)), 110, 113
1998, c. 41	An Act respecting Héma-Québec and the haemovigilance committee 1998-07-08 ss. 1, 2, 4-54, 56-75 1998-09-28 ss. 3, 55
1998, c. 42	An Act respecting Institut national de santé publique du Québec 1998-10-08 ss. 1-3, 4 (1 st par. (subpar. 5), 2 nd par.), 5-48 1999-09-12 s. 4 (1 st par. (subpar. 2, 3, 4)) 2000-04-01 s. 4 (1 st par. (subpar. 1))
1998, c. 44	An Act respecting the Institut de la statistique du Québec 1998-10-14 ss. 1, 14-19, 21-24, 63 1999-04-01 ss. 2-13, 20, 25-62
1998, c. 46	An Act to amend various legislative provisions relating to building and the construction industry 1998-09-08 ss. 1, 3, 25, 41, 42 (par. 1), 43-50, 58, 60-63, 68-70, 81, 82, 84-86, 88-100, 110-113, 120, 122 (par. 1) [which enacts s. 123 ¹ (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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
1999, c. 90	An Act to amend various legislative provisions respecting municipal affairs 2001-01-31 ss. 22-26, 31
2000, c. 8	Public Administration Act 2000-09-06 s. 144 2000-10-01 ss. 1, 2, 12-23, 29-36, 38-56, 58-76, 77 (par. 1-3, 5-10, 12), 78-92, 93 (except to the extent that it repeals sections 22, 49.6 of the Financial Administration Act (R.S.Q., chapter A-6) and Division IX of that Act comprising sections 83-85), 94-98, 100, 103-105, 109, 120-123, 125-143, 145-149, 152, 153, 157-173, 175, 178-182, 186, 188, 191, 201, 219, 221, 222, 224-228, 230, 231, 236, 238, 239, 240 (with the exception of the number and word “10.2 and” in paragraph 3 and paragraphs 4 and 5), 242, 243 (with the exception of the word and number “and 49.6”), 244-253 2001-04-01 ss. 6, 7, 28, 57, 93 (to the extent that it repeals section 49.6 and Division IX comprising sections 83-85 of the Financial Administration Act), 192, the number and word “10.2 and” in paragraph 3 of section 240, and the word and number “and 49.6” in section 243 of that Act 2001-06-20 ss. 37, 93 (to the extent that it repeals s. 22 of the Financial Administration Act (R.S.Q., chapter A-6)), 99, 101, 102, 106-108, 110-119, 124, 150, 151, 154-156, 174, 176, 177, 183-185, 187, 189, 190, 193-200, 202-218, 220, 223, 229, 232-235, 237, 241 2002-04-01 ss. 24-27
2000, c. 9	Dam Safety Act 2002-04-11 ss. 1-18, 19 (1 st , 2 nd , 3 rd , 5 th par.), 20-49
2000, c. 10	An Act to amend the Tourist Establishments Act 2001-12-01 ss. 1-4, 6-33
2000, c. 13	An Act to amend the Professional Code and other legislative provisions 2000-07-12 ss. 1-95
2000, c. 15	Financial Administration Act 2000-11-15 ss. 1-14, 20-32, 46-57, 77-163, 165, 166 (except to the extent that the latter replaces sections 8, 22, 36-36.2, 47, 48, 49.6, 59-69.0.7, 69.5 and Division IX comprising sections 83-85 of the Financial Administration Act (R.S.Q., chapter A-6)), 167 2001-03-01 ss. 67, 68, 69 and 166 (to the extent that it replaces sections 59, 68 and 69 of the Financial Administration Act (R.S.Q., chapter A-6)) 2002-03-01 ss. 15-19, 61-66, 70-76, 164, 166 (to the extent that the latter replaces ss. 8, 36-36.2, 47, 48, 60-67, 69.0.1-69.0.7, 69.5 of the Financial Administration Act (R.S.Q., chapter A-6))
2000, c. 18	An Act respecting the Office Québec-Amériques pour la jeunesse 2000-09-13 ss. 1-34
2000, c. 20	Fire Safety Act 2000-09-01 ss. 1-6, 8-38 (1 st par.), 39-152, 154-185 2001-04-01 ss. 7, 153
2000, c. 21	An Act to amend the Cinema Act 2001-01-01 ss. 1-8
2000, c. 22	An Act to amend the Act respecting the Régie de l'énergie and other legislative provisions 2000-11-15 ss. 68, 69 2001-09-20 ss. 58, 59, 65 2004-03-24 ss. 45 (par. 2), 50 (par. 1 (except the words “the registration fees and”), 2)

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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)

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2000, c. 49	An Act respecting transport infrastructure partnerships 2007-08-15 ss. 23-27, 29
2000, c. 53	An Act respecting La Financière agricole du Québec 2001-04-01 ss. 1, 2, 3 (1 st , 3 rd par.), 4-18, 82, 83 2001-04-17 ss. 3 (2 nd par.), 19-69, 70 (1 st par.), 71-77, 78 (to the extent that it governs the regulations made under the Act respecting the Société de financement agricole (R.S.Q., chapter S-11.0101)), 79-81 2001-09-05 s. 70 (2 nd par.)
2000, c. 57	An Act to amend the Charter of the French language 2001-06-18 ss. 1-5, 6 (except the words “, Cree School Board, Kativik School Board” in s. 29.1 enacted by par.1), 7-15
2000, c. 61	An Act to amend the Maritime Fisheries Credit Act 2001-05-02 ss. 1-7
2000, c. 62	An Act respecting the Société d’Investissement Jeunesse 2001-02-28 ss. 1-4
2000, c. 68	An Act respecting La Société Aéroportuaire de Québec 2000-10-25 ss. 1-7
2000, c. 77	An Act respecting the Mouvement Desjardins 2001-07-01 ss. 1-62, 64, 66, 68, 71 (s. 689 of the Act respecting financial services cooperatives (2000, c. 29))
2001, c. 2	An Act to amend the Election Act and other legislative provisions 2001-05-02 ss. 1-12, 14-21, 23-25, 32-37, 38 (par. 1), 40-44, 48, 50-57
2001, c. 6	An Act to amend the Forest Act and other legislative provisions 2001-06-27 ss. 3-25, 27-29, 31, 34, 35 (to the extent that it enacts s. 43.2), 37, 48, 49, 53, 55, 56 (par. 2, 3), 59, 61, 64-69, 70 (par. 1), 71 (except for s. 84.8 that it enacts), 74-76, 78 (except for ss. 92.0.5 and 92.0.6 that it enacts), 79-90, 91 (except for s. 104.1 that it enacts), 92-98, 99 (par. 1), 100-102, 104-118, 119 (par. 1-4, 8), 120, 121, 122 (except for ss. 184 (2 nd par.), 186.7 (1 st par. (subpar. 3)) and 186.9 that it enacts), 123-129, 131-154, 157 (par. 1), 159, 160, 162, 163, 168, 170-172, 174-176, 182-188 2001-09-01 s. 169 2002-01-01 ss. 164-167, 173 2002-04-01 ss. 1, 54, 58, 158 2002-09-01 ss. 26, 161 2005-11-24 ss. 119 (par. 7), 122 (to the extent that it enacts s. 186.9) 2007-03-31 ss. 70 (par. 4), 91 (to the extent that it enacts s. 104.1), 122 (to the extent that it enacts s. 186.7 (1 st par. (subpar. 3))) 2008-04-01 ss. 60, 77, 130
2001, c. 9	An Act respecting parental insurance 2005-01-10 ss. 82 (to the extent that it concerns the Conseil de gestion de l’assurance parentale), 85 (to the extent that it concerns the Conseil de gestion de l’assurance parentale), 89, 90, 91 (except 2 nd par. (subpar. 2)), 92-110, 111 (except par. 1), 112-120, 152 2005-08-22 any portion not yet in force of s. 88 2005-10-19 s. 150 2005-11-16 any portion not yet in force of s. 82 2006-01-01 any portion not yet in force of ss. 3, 4, 7, 8, 16, 18-21, 23, 26, 34, 38, 82*, 83, 85, 91, 111 2006-01-01 any other section not yet in force * Order in Council 1102-2005 sets 16 November 2005 as the date of coming into force of any portion not yet in force of section 82.

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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</i> , <i>m</i> , <i>n</i> and <i>o</i>) of the Professional Code (R.S.Q., chapter C-26)), 2 (except where it adds s. 37.1 (par. 1, 2, 3 (except subpar. <i>i</i>), 4) of the Professional Code), 3, 4 (except where it adds, in s. 39.2 of the Professional Code, a reference to par. 24, 34-36 of its schedule I as well as s. 39.10 of the Professional Code), 5-9, 11, 12 (except where it adds s. 36 (2 nd par. (subpar. 14)) of the Nurses Act (R.S.Q., chapter I-8)), 13-16, 17 (except where it adds s. 31 (2 nd par. (subpar. 10)) of the Medical Act (R.S.Q., chapter M-9)), 18-33 2003-06-01 ss. 1 (where it replaces s. 37 (par. <i>c</i> , <i>m</i> , <i>n</i> and <i>o</i>) of the Professional Code (R.S.Q., chapter C-26)), 2 (where it adds s. 37.1 (par. 1, 2, 3 (except subpar. <i>i</i>), 4) of the Professional Code), 4 (where it adds, in s. 39.2 of the Professional Code, a reference to par. 24, 34-36 of its schedule I as well as s. 39.10 of the Professional Code), 12 (where it adds s. 36 (2 nd par. (subpar. 14)) of the Nurses Act (R.S.Q., chapter I-8)), 17 (where it adds s. 31 (2 nd par. (subpar. 10)) of the Medical Act (R.S.Q., chapter M-9)) 2008-05-29 s. 10
2002, c. 34	An Act respecting the Commission des droits de la personne et des droits de la jeunesse 2008-10-29 s. 1
2002, c. 41	An Act respecting the Observatoire québécois de la mondialisation 2003-01-15 ss. 1-35
2002, c. 45	An Act respecting the Autorité des marchés financiers 2003-02-06 ss. 116 (1 st par., 3 rd par.), 117-152, 153 (except 5 th par.), 154-156, 485, 689 (par. 3) 2003-04-16 ss. 1-3, 20-22, 25-32, 33 (1 st par.), 36, 39-47 2003-12-03 ss. 92, 95, 97-102, 106, 108-115 2004-02-01 ss. 4-19, 23, 24, 33 (2 nd par.), 34, 35, 37, 38, 48-62, 64-91, 93, 94, 96, 103, 104 (2 nd par.), 105, 107, 157-178, 179 (par. 1, 3), 180-196, 197 (par. 1, 3), 198-212, 214 (par. 1, 2), 215-219, 221 (par. 1, 2), 222-230, 231 (par. 1), 232, 240, 241, 243, 244, 246-263, 264 (to the extent that it enacts s. 7 of the Fish and Game Clubs Act (R.S.Q., chapter C-22)), 265, 266 (to the extent that it enacts s. 11 of the Amusement Clubs Act (R.S.Q., chapter C-23)), 267-274, 276-279, 280 (to the extent that it enacts s. 14 of the Cemetery Companies Act (R.S.Q., chapter C-40)), 281, 282 (to the extent that it enacts s. 52 of the Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1)), 283, 284, 285 (to the extent that it enacts s. 98 of the Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44)), 286, 288, 289, 291-293, 294 (to the extent that it enacts s. 15 of the Act respecting the constitution of certain Churches (R.S.Q., chapter C-63)), 295-305, 307, 308, 310 (par. 2), 311-314, 316-333, 336, 338, 339, 340 (to the extent that it enacts s. 19 of the Religious Corporations Act (R.S.Q., chapter C-71)), 341, 344-346, 348, 349, 351, 352, 354, 355, 357 (par. 1), 358 (par. 2), 360, 363-372, 374 (par. 1), 375, 376, 379-382, 385, 386, 388, 389, 391-399, 401, 402, 404-406, 407 (par. 4), 408, 410-415, 417, 419-444, 446-458, 460-470, 472-482, 486-489, 492-501, 502 (to the extent that it enacts s. 22 of the Roman Catholic Bishops Act (R.S.Q., chapter E-17)), 503, 505-508, 509 (to the extent that it enacts s. 75 of the Act respecting fabriques (R.S.Q., chapter F-1)), 510, 512, 513, 515-538,

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Reference	Title Date of coming into force
2002, c. 45	<p>An Act respecting the Autorité des marchés financiers – <i>Cont'd</i></p> <p>540, 542, 543, 544 (to the extent that it enacts s. 34 of the Winding-up Act (R.S.Q., chapter L-4)), 545-547, 549-551, 554-558, 559 (par. 2), 560-562, 564-566, 568, 569 (par. 2), 570-581, 583-588, 589 (par. 2), 590 (par. 2), 591 (par. 1), 594-596, 598, 599, 601-604, 610, 611, 613, 614 (to the extent that it enacts s. 7 of the National Benefit Societies Act (R.S.Q., chapter S-31)), 615, 616 (to the extent that it enacts s. 4 of the Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32)), 617-619, 620 (to the extent that it enacts s. 30 of the Professional Syndicates Act (R.S.Q., chapter S-40)), 621, 622, 624 (par. 3), 629, 631, 638, 639, 642-652, 654-685, 687, 688, 689 (par. 1, 2, 4, 5), 695-703, 705-726, 731, 739, 740, 742-744</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

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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

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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)))

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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

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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 2012-04-13 ss. 82 (2 nd par.), 83-85, 175 (1 st par. (subpar. 21, 22))

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 s. 11 (ss. 187.3.1, 187.3.2, 187.5 - 187.5.6 of the Professional Code (R.S.Q., chapter C-26)) 2012-06-21 s. 11 (ss. 187.1, 187.2, 187.3, 187.4, 187.4.1, 187.4.2, 187.4.3 of the Professional Code (chapter C-26)) 2012-09-20 ss. 1-10, 12-18
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 2012-04-13 ss. 158, 159, 177 2012-04-20 ss. 91, 100, 111, 138 (par. 2)
2010, c. 3	Sustainable Forest Development Act 2012-05-30 ss. 315, 320 2012-11-14 ss. 116, 126
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2010, c. 5	<p>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></p> <p>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):</p> <p>(a) the date on which an operator activates in an establishment, after 31 August 2010, a device referred to in section 350.52 of the Act respecting the Québec sales tax, in respect of that establishment;</p> <p>(b) the date on which an operator makes the first supply of a meal in an establishment if the supply is made after 31 August 2010 and is the first supply made in connection with the operation of the establishment, in respect of that establishment; or</p> <p>(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).</p>
2010, c. 7	<p>An Act respecting the legal publicity of enterprises</p> <p>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</p> <p>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</p>
2010, c. 11	<p>An Act to amend the Act respecting the Pension Plan of Management Personnel and other legislation establishing pension plans in the public sector</p> <p>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)</p>
2010, c. 12	<p>An Act to provide a framework for mandatory state financing of certain legal services</p> <p>2010-08-18 s. 36</p> <p>2010-09-07 ss. 1-35, 37</p>
2010, c. 15	<p>An Act respecting the Institut national d'excellence en santé et en services sociaux</p> <p>2011-01-19 ss. 4-9, 12, 13, 54, 56-74, 76, 77, 81-87, 89-93</p>
2010, c. 18	<p>An Act to amend various legislative provisions respecting municipal affairs</p> <p>2010-12-30 s. 83</p>
2010, c. 30	<p>Code of ethics and conduct of the Members of the National Assembly</p> <p>2012-01-01 ss. 10-36, 41, 43-50, 56-61, 79, 91-107, 114-129</p>
2010, c. 34	<p>An Act to amend the Highway Safety Code and other legislative provisions</p> <p>2012-04-15 ss. 28, 35 (par. 2), 102</p>

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
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
2010, c. 40, Schedule I	Money-Services Businesses Act 2012-04-01 ss. 1 (except 2 nd par. (subpar. 5)), 2, 3 (except to the extent that it concerns the operation of automated teller machines), 4 (except 1 st par. (subpar. 5), 2 nd par.), 5, 6 (except 3 rd par.), 7-57, 59-85 2013-01-01 ss. 1 (2 nd par. (subpar. 5)), 3 (to the extent that it concerns the operation of automated teller machines), 4 (1 st par. (subpar. 5), 2 nd par.), 6 (3 rd par.), 58
2011, c. 10	Unclaimed Property Act 2012-01-01 ss. 30, 57, 64, 81, 92
2011, c. 15	An Act to improve the management of the health and social services network 2013-02-01 ss. 41, 45
2011, c. 17	Anti-Corruption Act 2012-06-01 ss. 41, 43-47, 49, 63, 64
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. 22	An Act to prohibit the resale of tickets at a price above that authorized by the producer of the event 2012-06-07 s. 1
2011, c. 26	An Act to amend various legislative provisions mainly concerning the financial sector 2012-04-13 ss. 42, 43 (ss. 82.1-82.7 of the Derivatives Act (2008, chapter 24)), 44, 59, 60, 61 (s. 175 (1 st par. (subpar. 21.1, 22.1) of the Derivatives Act (2008, chapter 24))
2011, c. 30	An Act to eliminate union placement and improve the operation of the construction industry 2012-05-02 ss. 3-5, 7 2012-09-01 ss. 25-28 2012-11-28 s. 57 (to the extent that it concerns ss. 107.3-107.6 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20))
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

COMING INTO FORCE DETERMINED

Reference	Title Date of coming into force
2012, c. 3	An Act to establish the Access to Justice Fund 2012-11-05 ss. 1 (s. 32.0.3 (par. 2) of the Act respecting the Ministère de la Justice (chapter M-19)), 4
2012, c. 9	An Act to dissolve the Société de gestion informatique SOGIQUE 2013-01-01 ss. 1-7
2012, c. 10	An Act respecting the professional recognition of medical electrophysiology technologists 2012-09-20 s. 11 2012-11-21 ss. 1-10, 12-20
2012, c. 20	An Act to promote access to justice in family matters 2012-12-01 ss. 46-50, 54
2012, c. 23	An Act respecting the sharing of certain health information 2012-07-04 ss. 1-6, 120, 121, 130, 132-135, 147-150, 163-166, 168-175, 178, 179 2012-12-01 s. 176
2012, c. 31	An Act to establish the Health and Social Services Information Resources Fund 2013-01-01 ss. 1-6

**LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE
HAS YET TO BE DETERMINED BY PROCLAMATION OR ORDER
IN COUNCIL AS OF 31 DECEMBER 2012**

Provisions not in force on 31 December 2012 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. 120, 121, 214 (except with regard to the Gas Distribution Act (chapter D-10), the Act respecting piping installations (chapter I-12.1), the Act respecting electrical installations (chapter I-13.01), the Act respecting building contractors vocational qualifications (chapter Q-1) and the Act respecting the conservation of energy in buildings (chapter E-1.1), in respect of buildings and facilities intended for use by the public to which Part 11 of the Code adopted by Chapter I of the Construction Code applies)), 218, 219, 263-267, 274-279, 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
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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)
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)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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</i> . 1, <i>o</i> , <i>p</i>)), 3)
1990, c. 83	An Act to amend the Highway Safety Code and other legislative provisions ss. 2 (par. 3), 40-42, 129, 140 (par. 2, 4), 166, 187, 190, 241 (except as regards s. 645.3 of the Highway Safety Code (R.S.Q., chapter C-24.2)), 257
1991, c. 6	An Act respecting the construction and putting into operation of power control and transformer stations and an aluminium plant in the Deschambault-Portneuf industrial park ss. 3, 4
1991, c. 27	An Act amending the Education Act and amending the Act respecting private education s. 4
1991, c. 42	An Act respecting health services and social services and amending various legislation ss. 259 (2 nd sentence), 360 (2 nd par.), 483, 570, 573, 574 (par. 2), 575, 581 (par. 4)
1991, c. 74	An Act to amend the Building Act and other legislation ss. 13 (except with regard to electrical installations to which Chapter V of the Building Code, approved by Order in Council 961-2002 dated 21 August 2002, applies), 49 (except with regard to the qualification of contractors and owner-builders), 56 (to the extent that it enacts s. 128.4 (except with regard to the revocation of the recognition of a person referred to in s. 16 and except with regard to the revocation of the recognition of a person referred to in s. 35) of the Building Act (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, 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. 601 <i>b</i> (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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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
1993, c. 54	An Act respecting assistance and compensation for victims of crime ss. 1-225
1993, c. 61	An Act to amend the Act respecting labour relations, vocational training and manpower management in the construction industry and other legislative provisions ss. 1 (par. 2), 12, 63
1993, c. 70	An Act to amend the Act respecting the Ministère des Communautés culturelles et de l'Immigration ss. 3 (par. 1), 8, 9, 11 (par. 2, 8, 9)
1993, c. 71	An Act to amend the Act respecting the Régie des alcools, des courses et des jeux and various Acts concerning the activities under its supervision ss. 4, 5 (par. 2, 3), 16 (par. 1), 26 (par. 2 (subpar. <i>i</i> . 1)), 29 (par. 2-4), 30, 39-45, 47
1993, c. 72	An Act to amend the Code of Civil Procedure and various legislative provisions ss. 10, 11 (par. 2-4), 14-16, 20, 21

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions – <i>Cont'd</i> 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)
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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)
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.)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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 en minute, 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
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, h</i>)) of the Labour Code (R.S.Q., chapter C-27)), 135

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2002, c. 33	An Act to amend the Professional Code and other legislative provisions as regards the health sector s. 2 (where it adds s. 37.1 (par. 3 (subpar. <i>i</i>)) of the Professional Code (R.S.Q., chapter C-26))
2002, c. 45	An Act respecting the Autorité des marchés financiers ss. 116 (2 nd par.), 153 (5 th par.), 264 (except to the extent that it enacts s. 7 of the Fish and Game Clubs Act (R.S.Q., chapter C-22)), 266 (except to the extent that it enacts s. 11 of the Amusement Clubs Act (R.S.Q., chapter C-23)), 275, 280 (except to the extent that it enacts s. 14 of the Cemetery Companies Act (R.S.Q., chapter C-40)), 282 (except to the extent that it enacts s. 52 of the Act respecting Roman Catholic cemetery corporations (R.S.Q., chapter C-40.1)), 285 (except to the extent that it enacts s. 98 of the Gas, Water and Electricity Companies Act (R.S.Q., chapter C-44)), 287, 290, 294 (except to the extent that it enacts s. 15 of the Act respecting the constitution of certain Churches (R.S.Q., chapter C-63)), 340 (except to the extent that it enacts s. 19 of the Religious Corporations Act (R.S.Q., chapter C-71)), 342, 343, 347, 361, 378, 384, 390, 400, 403, 416, 418, 483, 484, 491, 502 (except to the extent that it enacts s. 22 of the Roman Catholic Bishops Act (R.S.Q., chapter E-17)), 509 (except to the extent that it enacts s. 75 of the Act respecting fabriques (R.S.Q., chapter F-1)), 539, 544 (except to the extent that it enacts s. 34 of the Winding-up Act (R.S.Q., chapter L-4)), 548, 552, 614 (except to the extent that it enacts s. 7 of the National Benefit Societies Act (R.S.Q., chapter S-31)), 616 (except to the extent that it enacts s. 4 of the Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32)), 620 (except to the extent that it enacts s. 30 of the Professional Syndicates Act (R.S.Q., chapter S-40)), 727-729
2002, c. 61	An Act to combat poverty and social exclusion ss. 1 (2 nd par. (2 nd sentence), except to the extent that that provision applies in respect of the advisory committee on the prevention of poverty and social exclusion), 21 (2 nd par. (the words “and those of the indicators proposed by the Observatoire de la pauvreté et de l’exclusion sociale that were retained”)), 31 (3 rd par.), 32 (2 nd par. (2 nd sentence)), 35-45, 58 (the words “and those of the indicators proposed by the Observatoire de la pauvreté et de l’exclusion sociale retained by the Minister”), 59 (the words “, taking into account in particular the indicators proposed by the observatory,”), 65 (except 1 st par.)
2002, c. 66	An Act to amend the Act respecting health services and social services as regards the medical activities, the distribution and the undertaking of physicians ss. 1-4, 12, 14, 15 (par. 1), 21
2002, c. 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)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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)
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)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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
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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
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. 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 <i>n.3</i> of the first paragraph of section 9 of the Food Products Act (R.S.Q., chapter P-29), introduced by paragraph 5 of section 13 of the Act to amend the Agricultural Products, Marine Products and Food Act and other legislative provisions (2000, chapter 26)
2009, c. 17	An Act to amend the Act respecting transportation services by taxi ss. 8 (ss. 34.1, 34.2 (2 nd par. (subpar. 2))) of the Act respecting transportation services by taxi (R.S.Q., chapter S-6.01)), 21
2009, c. 19	An Act to modify the occupational health and safety regime, particularly in order to increase certain death benefits and fines and simplify the payment of the employer assessment s. 23 (except insofar as it replaces s. 315.1 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) and it enacts ss. 315.3 and 315.4 of that Act)
2009, c. 21	An Act to affirm the collective nature of water resources and provide for increased water resource protection ss. 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

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2009, c. 25	An Act to amend the Securities Act and other legislative provisions ss. 6, 48-51, 105
2009, c. 27	An Act to amend the Act respecting financial services cooperatives and other legislative provisions ss. 2, 8, 10, 11
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 (chapter A-26)), 75, 92
2010, c. 3	Sustainable Forest Development Act ss. 5, 13-35, 38-44, 60-87, 115, 117, 118, 127-306, 310-314, 316-319, 321-335, 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)
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. 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
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. 26	An Act to amend various legislative provisions mainly concerning the financial sector ss. 20 (insofar as it enacts s. 115.2 (2 nd par.) of the Act respecting the distribution of financial products and services (chapter D-9.2)), 61 (except s. 175 (1 st par. (subpar. 21.1, 22.1)) of the Derivatives Act (2008, chapter 24))

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2011, c. 30	An Act to eliminate union placement and improve the operation of the construction industry ss. 8 (insofar as it concerns the labour-referral service for the construction industry), 44, 55, 56, 57 (except insofar as it concerns ss. 107.3 to 107.6 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20)), 62 come into force on 9 September 2013, 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
2011, c. 37	An Act to amend the Pharmacy Act ss. 1-5
2012, c. 15	An Act to modify the rules governing the use of photo radar devices and red light camera systems and amend other legislative provisions s. 21 (par. 3, 5) comes into force on the date or dates to be set by the Government, which may not be earlier than the date that is six months after the date on which the first report referred to in section 36 is tabled in the National Assembly
2012, c. 16	An Act to prevent skin cancer caused by artificial tanning ss. 1-25 come into force on 6 June 2013, unless the Government sets an earlier date or earlier dates for their coming into force
2012, c. 20	An Act to promote access to justice in family matters ss. 1-42, 45, 51, 53, 56
2012, c. 23	An Act respecting the sharing of certain health information ss. 7-119, 122-129, 131, 136-146, 151-162, 167, 177
2012, c. 25	Integrity in Public Contracts Act ss. 3, 4, 5, 9, 13 (par. 6), 14, 16, 18 (par. 1), 23, 24, 31-39, 43-45, 47, 48, 51, 52, 56, 69, 71-75, 78, 79, 81, 82
2012, c. 28	An Act to amend the Act respecting the Québec sales tax and other legislative provisions ss. 6, 13, 22
2012, c. 30	An Act to amend various legislative provisions concerning municipal affairs ss. 2, 4-22, 24-32

INFORMATION REQUIRED BY LAW TO BE PUBLISHED

None in 2012.

2012, chapter 33

AN ACT RESPECTING THE CONVERSION OF LS MUTUAL LIFE INSURANCE COMPANY

Bill 212

Introduced by Mr. Stéphane Billette, Member for Huntingdon

Introduced 15 May 2012

Passed in principle 15 June 2012

Passed 15 June 2012

Assented to 15 June 2012

Coming into force: 15 June 2012

Legislation amended: None

Legislation replaced:

Act to incorporate *La Survivance, compagnie mutuelle d'assurance-vie* (1938, 2 George VI, chapter 128)



Chapter 33

AN ACT RESPECTING THE CONVERSION OF LS MUTUAL LIFE INSURANCE COMPANY

[Assented to 15 June 2012]

AS LS Mutual Life Insurance Company is a mutual life insurance company that was incorporated on 8 April 1938 under the Act to incorporate *La Survivance, compagnie mutuelle d'assurance-vie* (1938, 2 George VI, chapter 128);

AS, under chapter 104 of the statutes of 1948, the powers of LS Mutual Life Insurance Company were broadened;

AS a certificate of continuance was drawn up by the enterprise registrar to make Part IA of the Companies Act (R.S.Q., chapter C-38) applicable to LS Mutual Life Insurance Company as of 31 August 2005;

AS a certificate of amendment was drawn up by the enterprise registrar to attest that the company's English name, La Survivance, Mutual Life Assurance Company, was changed to LS Mutual Life Insurance Company on 23 April 2008;

AS LS Mutual Life Insurance Company wishes to convert into a capital stock insurance company devoted to the pursuit of its activities and a mutual management corporation to ensure that policy owners' and policyholders' rights are preserved and control, directly or through a holding company, the capital stock insurance company resulting from the conversion;

AS, for that purpose, the directors of LS Mutual Life Insurance Company adopted on 23 February 2012 and 29 March 2012, by unanimous vote, a resolution approving a conversion by-law;

AS, at a special general meeting held on 10 May 2012, the members of LS Mutual Life Insurance Company approved the conversion by-law by not less than two thirds of the votes cast by the members, and authorized the board of directors and the officers to petition the National Assembly of Québec for the passage of a private bill to allow LS Mutual Life Insurance Company to convert into a mutual management corporation and a capital stock insurance company devoted to the pursuit of its activities;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

GENERAL PROVISIONS

1. In this Act, unless the context indicates otherwise,

“capital stock insurance company” means the capital stock insurance company resulting from the conversion of LS Mutual Life Insurance Company;

“conversion date” means the date specified on the certificate of conversion drawn up by the enterprise registrar;

“holding company” means a corporation constituted under the Business Corporations Act (R.S.Q., chapter S-31.1) and whose activity is portfolio management;

“LS Mutual” means LS Mutual Life Insurance Company;

“Minister” means the minister responsible for the administration of the Act respecting insurance (R.S.Q., chapter A-32);

“mutual management corporation” means the mutual management corporation resulting from the conversion of LS Mutual Life Insurance Company.

CHAPTER II

CONVERSION

2. As of the conversion date, LS Mutual is converted into a mutual management corporation and a capital stock insurance company. Its corporate existence is continued, without interruption, as two separate legal persons in accordance with the provisions of this Act.

The capital stock insurance company continues, under its own name, the existence of LS Mutual and assumes all the rights and obligations of LS Mutual except with regard to the rights of policy owners and policyholders who are members of LS Mutual, which, subject to the first paragraph of section 33, are assumed by the mutual management corporation.

No transfer of assets to the capital stock insurance company and no transfer of rights of ownership of members of the mutual management corporation result from the conversion.

3. The rights and obligations of LS Mutual are not affected by its conversion. In all contracts, licences or other documents referring to LS Mutual, the name of the capital stock insurance company replaces by operation of law that of LS Mutual. All legal actions pending prior to the conversion are continued by or against the capital stock insurance company without continuance of suit.

The capital stock insurance company is authorized to use all documents or means of identification already prepared under the name of LS Mutual or another name used by LS Mutual during a period of 12 months following the coming into force of this Act.

4. The mutual management corporation continues the existence of LS Mutual for the purpose of ensuring that the rights of participating and non-participating policy owners and policyholders who are members of LS Mutual are preserved; such rights are from now on exercised through the mutual management corporation in accordance with this Act.

Subject to section 34, the mutual management corporation controls, directly or in accordance with the first paragraph of section 33, the capital stock insurance company resulting from the conversion. The mutual management corporation does not otherwise enjoy any of the rights, property or privileges of LS Mutual, nor is it otherwise responsible for LS Mutual's obligations.

5. If the conversion has not occurred before 1 January 2014, the conversion by-law is deemed never to have been passed and this Act will cease to have effect.

CHAPTER III

CAPITAL STOCK INSURANCE COMPANY

DIVISION I

CONVERSION

6. The conversion of LS Mutual into a capital stock insurance company in accordance with sections 2 and 3 of this Act is made effective by the drawing up of a certificate of conversion by the enterprise registrar.

7. LS Mutual must send the Autorité des marchés financiers (the Authority) the articles of conversion, signed by a director or an officer authorized to sign them, together with the conversion by-law.

8. The conversion by-law must include

- (1) the name of the capital stock insurance company;
- (2) the address of its head office;
- (3) the classes of insurance it is authorized to transact;
- (4) the names and domiciles of its directors;
- (5) the mode of election of its directors; and
- (6) a description of its capital stock.

9. The articles of conversion must set out the information required under section 5 of the Business Corporations Act, except the information under paragraph 2. The articles must specify the classes of insurance the capital stock insurance company is authorized to transact.

10. After ascertaining that the documents submitted meet the requirements of this division, the Authority sends the enterprise registrar the articles of conversion, accompanied by the conversion by-law and the other documents referred to in section 8 of the Business Corporations Act. The enterprise registrar deposits them in the register and draws up a certificate of conversion in accordance with the procedure set out in sections 472 and 473 of that Act.

11. The fees payable for the conversion are those prescribed by the Regulation under the Act respecting insurance (R.R.Q., chapter A-32, r. 1) and by the Act respecting the legal publicity of enterprises (R.S.Q., chapter P-44.1) for the conversion of an insurance company and all other applicable fees prescribed by that regulation.

12. Subject to this Act, the capital stock insurance company is governed by the Act respecting insurance and, with the necessary modifications, by the Business Corporations Act.

DIVISION II

ADMINISTRATION

13. The directors and officers of LS Mutual in office prior to its conversion are the first directors and officers of the capital stock insurance company.

Those directors remain in office until the next annual general meeting unless they resign or a directorship otherwise becomes vacant before that meeting. If a vacancy occurs on the board of directors, the directors in office may elect another director to fill the vacancy until the next annual general meeting.

At least the majority of the directors of the capital stock insurance company must be elected by the general meeting of the members of the mutual management corporation. A number of those directors that is equivalent to at least one third of the total number of directors of the company must be elected by the participating policy owners.

14. A director elected by a general meeting of the members of the mutual management corporation may be removed only by the members qualified to elect that director.

15. Subject to the Act respecting insurance, the by-laws of LS Mutual become the by-laws of the capital stock insurance company, with the necessary modifications, until they are amended or replaced by the directors of the capital stock insurance company.

16. As soon as possible after the conversion, the directors of the capital stock insurance company must hold a first meeting during which they must authorize the issue and allotment to the mutual management corporation, as fully paid, of common shares of the capital stock of the capital stock insurance company. All the shares may subsequently be transferred by the mutual management corporation to a holding company in consideration for the issue and allotment by that company, as fully paid, of shares of its capital stock of a value and paid-up capital equivalent to the combined paid-up capital and contributed surplus of the capital stock insurance company.

The initial combined paid-up capital and contributed surplus of the capital stock insurance company total an amount equivalent to the equity of LS Mutual policyholders on the conversion date taking into account the value of the participating and non-participating funds, which are transferred to the capital stock insurance company in accordance with section 18.

Until such time as common shares are issued as provided for in this section, the members of LS Mutual may vote at any general meeting of the capital stock insurance company in accordance with the representation structure provided for in the constituting act and the internal management by-law of LS Mutual before its conversion as if the conversion had not occurred. This right is in addition to those the members already exercise in respect of the mutual management corporation and expires by operation of law, with no compensation whatsoever, on the issue of shares provided for in this section.

17. Section 43 of the Act respecting insurance does not apply to the allotment and registration of a transfer of shares under section 16.

DIVISION III

PARTICIPATING FUNDS

18. On the conversion date, participating funds are maintained by the capital stock insurance company. However, the policy owners' and policyholders' equity accumulated in those funds is transferred to the shareholder account of the capital stock insurance company. That equity must be shown in the financial statements of the mutual management corporation in accordance with section 32.

19. As of the conversion, once the participating policy dividends and bonuses have been paid, all profits and losses from the participating funds must be transferred to the shareholder account of the capital stock insurance company and must be shown in the financial statements of the mutual management corporation in accordance with section 32.

CHAPTER IV**MUTUAL MANAGEMENT CORPORATION****DIVISION I****NAME, HEAD OFFICE, OBJECTS AND POWERS**

20. The name of the mutual management corporation is LS Mutual Management and its French name is La Survivance, mutuelle de gestion.

21. The head office of the mutual management corporation is located in the judicial district of Saint-Hyacinthe.

22. The mutual management corporation is a legal person without share capital.

23. The mutual management corporation may make any investments referred to in sections 244 to 272 of the Act respecting insurance, as would be made in similar circumstances by a reasonable and prudent person, acting honestly and faithfully in the best interest of the members. The same applies to the holding company and to any other related legal person constituted in Québec that is authorized by the Minister under the first paragraph of section 33.

DIVISION II**MEMBERS**

24. Every policy owner or policyholder who has entered directly into an insurance contract with LS Mutual or the capital stock insurance company is a member of the mutual management corporation as long as the contract remains in force. Consequently, participants in a group insurance contract issued by LS Mutual or the capital stock insurance company are not members of the mutual management corporation.

A member is entitled to only one vote regardless of the number or size of the insurance contracts owned or held by the member.

DIVISION III**ADMINISTRATION**

25. The general meeting of the members elects the directors of the mutual management corporation from among the members of the corporation.

26. The directors of LS Mutual in office prior to its conversion are the first directors of the mutual management corporation.

Those directors remain in office for the unexpired portion of their terms, unless they resign or a directorship otherwise becomes vacant before the first general meeting of the members held after the conversion.

27. The by-laws of LS Mutual become the by-laws of the mutual management corporation, with the necessary modifications, until they are amended or replaced by the directors of the mutual management corporation.

28. The expenses inherent in the operation of the mutual management corporation and, if applicable, of the holding company, must be assumed by the capital stock insurance company.

29. Sections 10 to 15, 59, 62, the second paragraph of section 87, sections 90, 91 to 93.1, 285.2, 285.3, 285.6, 285.7, 285.17, 291, 298, 303, 305, 306, 316, 317.2, 325.0.1, 325.1, subparagraph *g.2* of the first paragraph of section 358, sections 392, 393, 394 to 398, paragraphs *a* to *c* of section 404 and sections 405 and 405.1 of the Act respecting insurance apply to the mutual management corporation, with the necessary modifications.

The same applies to the holding company and any other related legal person constituted in Québec that is authorized by the Minister under the first paragraph of section 33.

30. In the absence of a corresponding provision in this chapter and subject to section 29 of this Act, section 88, paragraph 3 of section 89 and sections 89.1 to 89.4 of Part I and the provisions of Part II of the Companies Act apply, with the necessary modifications, to the mutual management corporation, except sections 126, 136.1, 139 to 141, 143 to 165, 171 to 181, paragraph 3 of section 182, paragraphs *j* and *k* of subsection 3 of section 191, section 192, paragraphs *d* and *e* of subsection 1 and subsection 2 of section 197 of that Act.

31. For the purposes of the Companies Act and the Act respecting insurance, “company” means the mutual management corporation and “shareholder” means a member of the mutual management corporation, and when a provision of those Acts refers to a specified proportion in value of a company’s capital stock, the provision is to be construed as meaning the number of persons who are present and qualified to vote and who represent the specified proportion in value.

DIVISION IV

MUTUAL MEMBERS’ EQUITY

32. On the conversion date, the policy owners’ and policyholders’ equity accumulated in the participating funds of the capital stock insurance company must be shown separately in the members’ equity in the financial statements of the mutual management corporation.

As of the conversion, once the participating policy dividends and bonuses have been paid, all profits and losses from the participating funds of the capital stock insurance company must be shown separately in the members' equity in the financial statements of the mutual management corporation.

CHAPTER V

MAINTENANCE OF CONTROL OF THE CAPITAL STOCK INSURANCE COMPANY AND EQUITY PERCENTAGE

33. The mutual management corporation must, at all times, control the capital stock insurance company, directly or through a holding company or any other related legal person constituted in Québec as may be authorized by the Minister for that purpose after obtaining the advice of the Authority.

On pain of absolute nullity, no legal person referred to in the first paragraph may allot shares of its capital stock or register a transfer of such shares if, as a consequence, there would, at any time, cease to be direct or indirect control by the mutual management corporation of the capital stock insurance company.

34. Despite section 33 and subject to the approval provided for in the second paragraph, the Minister may authorize a change in control if the Minister considers it expedient, including in the interest of the capital stock insurance company and its development, and in the interest of the insured. The Minister must be satisfied that the financial resources of the persons concerned are sufficient to provide continuous financial support to the capital stock insurance company in its operations and development. The Minister renders a decision following a report from the Authority. The Minister may impose any conditions the Minister considers appropriate.

The change in control of the capital stock insurance company must be approved by two thirds of the votes cast at a special general meeting of the members of the mutual management corporation. An information circular approved by the Authority must be sent to the members of the mutual management corporation prior to the calling of such a meeting.

35. On pain of absolute nullity, no legal person referred to in section 33 may allot participating shares of its capital stock or register a transfer of such shares if, as a consequence, the equity percentage of the mutual management corporation in the capital stock insurance company would fall below 26% or, when the Minister has granted a first authorization in accordance with section 34, 13%, or such other minimum threshold as is approved by two thirds of the votes cast at a general meeting of the members of the mutual management corporation.

An information circular approved by the Authority must be sent to all members of the mutual management corporation prior to the calling of such a meeting.

A participating share is a share entitling the shareholder to participate in the profits and the distribution of assets in the event of liquidation.

36. A legal person is controlled by another person if that other person holds a controlling interest within the meaning of section 1.1 of the Act respecting insurance.

37. Section 33 does not render sections 43 to 50.5 of the Act respecting insurance inapplicable.

An allotment of shares or a registration of a transfer of shares made contrary to section 33 is absolutely null.

38. The equity percentage of the mutual management corporation in the capital stock insurance company is equal to the aggregate of

(1) the direct equity percentage of the mutual management corporation in the capital stock insurance company; and

(2) the result obtained by multiplying all the direct equity percentages of a legal person referred to in section 33 in the legal person it controls, from the mutual management corporation to the capital stock insurance company.

For the purposes of this section, the “equity percentage” of a person in a legal person means the percentage that the number of participating shares of the capital stock of the legal person owned by that person as a shareholder is of the total number of issued and outstanding participating shares of the capital stock of the legal person.

CHAPTER VI

VOLUNTARY DISSOLUTION, LIQUIDATION AND SALE

39. The voluntary dissolution and liquidation of the mutual management corporation entails the liquidation of the capital stock insurance company.

Similarly, the voluntary dissolution of the capital stock insurance company, its liquidation or the sale of all or substantially all its property or enterprise outside the ordinary course of its business entails the liquidation of the mutual management corporation.

Despite any contrary provision, the approval by two thirds of the votes cast at a special general meeting of the members of the mutual management corporation is required to decide to commence or discontinue the liquidation of the capital stock insurance company or a sale of its property or of its enterprise referred to in the preceding paragraph.

40. For the purposes of the Winding-up Act (R.S.Q., chapter L-4) as it applies to the mutual management corporation as provided for by section 29, “shareholder” means a member of the mutual management corporation, and when a provision of that Act refers to a specified proportion in value of a company’s capital stock, the provision is to be construed as meaning the number of persons who are qualified to vote and who represent the specified proportion in value.

CHAPTER VII

MISCELLANEOUS AND FINAL PROVISIONS

41. No shares of the capital stock insurance company or a holding company may be allotted and no shares held by the mutual management corporation or by a holding company other than those referred to in section 16 may be transferred before the fair market value of the capital stock insurance company has been determined by an independent expert appraisal to the satisfaction of the Authority.

42. This Act replaces the Act to incorporate *La Survivance, compagnie mutuelle d’assurance-vie* (1938, 2 George VI, chapter 128) as amended by chapter 104 of the statutes of 1948.

43. This Act comes into force on 15 June 2012.

2012, chapter 34
AN ACT RESPECTING VILLE DE SAGUENAY

Bill 214

Introduced by Mr. Jean D'Amour, Member for Rivière-du-Loup

Introduced 15 May 2012

Passed in principle 15 June 2012

Passed 15 June 2012

Assented to 15 June 2012

Coming into force: 15 June 2012

Legislation amended: None



Chapter 34

AN ACT RESPECTING VILLE DE SAGUENAY

[Assented to 15 June 2012]

AS it is in the interest of Ville de Saguenay that it be granted certain powers to enable it to establish an assistance program for the owners of residential land located in zones with natural constraints;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite the Municipal Aid Prohibition Act (R.S.Q., chapter I-15), Ville de Saguenay may, by by-law, establish an assistance program to compensate any decrease in the value of land that results from the application of a city by-law prohibiting the construction or reconstruction of a residential immovable for reasons relating to a natural constraint.

The city may not establish an assistance program to compensate expenses related to damages or measures that would otherwise be covered under a financial assistance program established and implemented under the Civil Protection Act (R.S.Q., chapter S-2.3).

The program must, in particular, provide rules for determining, for any land eligible for compensation,

- (1) the amount of the decrease in value of the land;
- (2) the amount of the compensation, which may not exceed that of the decrease in value of the land and the costs directly related to the residential development of the land; and
- (3) the factors to consider in establishing the residential development costs.

The program may set conditions that apply according to the characteristics of the immovables or the parts of the territory.

The compensation is paid to the owner of the land.

2. This Act comes into force on 15 June 2012.

2012, chapter 35
AN ACT RESPECTING DIXVILLE HOME INC.

Bill 216

Introduced by Madam Johanne Gonthier, Member for Mégantic-Compton

Introduced 29 May 2012

Passed in principle 15 June 2012

Passed 15 June 2012

Assented to 15 June 2012

Coming into force: 15 June 2012

Legislation amended: None



Chapter 35

AN ACT RESPECTING DIXVILLE HOME INC.

[Assented to 15 June 2012]

AS Dixville Home Inc. is a public institution constituted as a legal person on 22 March 1965 under Part III of the Companies Act (R.S.Q., 1964, chapter 271) and its mission is to operate a rehabilitation centre of the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder, in accordance with section 84 and paragraph 1 of section 86 of the Act respecting health services and social services (R.S.Q., chapter S-4.2);

AS Dixville Home Inc. is a legal person designated by the Minister of Health and Social Services under section 139 of the Act respecting health services and social services;

AS, by a deed registered on 23 July 1974 at the registry office of the registration division of Coaticook under number 49 704, Dixville Home Inc. acquired the immovable summarily designated as lots number 110, 111, 112, 117 and 118 of the cadastre of the village of Dixville in the registration division of Coaticook and parts of lots number 108 and 117 of the cadastre of the village of Dixville in the registration division of Coaticook, identified as the Old Mill;

AS, by a deed registered on 23 July 1974 at the registry office of the registration division of Coaticook under number 49 705, Dixville Home Inc. acquired the immovable summarily designated as part of lot number 120 of the cadastre of the village of Dixville in the registration division of Coaticook, identified as the Village Store;

AS, by a deed registered on 2 December 1977 at the registry office of the registration division of Coaticook under number 53 617, Dixville Home Inc. acquired the immovable designated as lots number 114, 115 and 116 of the cadastre of the village of Dixville in the registration division of Coaticook;

AS, by a deed registered on 6 April 1978 at the registry office of the registration division of Coaticook under number 54 037, Dixville Home Inc. acquired the immovable summarily designated as parts of lots number 101, 102, 152 and 153 of the cadastre of the village of Dixville in the registration division of Coaticook;

AS, contrary to section 44 of the Act respecting health services and social services (1971, chapter 48) applicable at the time, Dixville Home Inc. failed to obtain the authorization of the Lieutenant-Governor in Council to acquire lots number 110, 111, 112, 117 and 118 as well as parts of lots number 108 and 117, part of lot number 120, lots number 114, 115 and 116 and parts of

lots number 101, 102, 152 and 153 of the cadastre of the village of Dixville in the registration division of Coaticook, and its deeds of acquisition are therefore null under section 48 of that Act;

AS, by a notarial deed made on 1 June 1986 before John Everett Todd, notary in Westmount, and registered on 8 June 1987 at the registry office of the registration division of Coaticook under number 66 522, Dixville Home Inc. acquired the immovable summarily designated as part of lot number 132 of the cadastre of the village of Dixville in the registration division of Coaticook, identified as the Thomas Markey Building;

AS, contrary to section 72 of the Act respecting health services and social services (R.S.Q., chapter S-5) applicable at the time, Dixville Home Inc. failed to obtain the authorization of the Government or consult the regional council concerned to acquire the lot, and its deed of acquisition is therefore null under section 75 of that Act;

AS, by a deed registered on 7 November 1991 at the registry office of the registration division of Coaticook under number 72 840, Dixville Home Inc. acquired the immovable designated as part of lot number 133 of the cadastre of the village of Dixville in the registration division of Coaticook, identified as the Parking Area;

AS, contrary to section 72 of the Act respecting health services and social services (R.S.Q., chapter S-5) applicable at the time, Dixville Home Inc. failed to obtain the authorization of the Conseil du trésor or consult the regional council concerned to acquire the lot, and its deed of acquisition is therefore null under section 75 of that Act;

AS, by a deed registered on 9 May 2003 at the registry office of the registration division of Coaticook under number 10 391 008, Dixville Home Inc. acquired the immovable designated as lot number 208 of the cadastre of the village of Dixville in the registration division of Coaticook, identified as Church Street;

AS, contrary to section 260 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) applicable at the time, Dixville Home Inc. failed to obtain the authorization of the Minister and the Conseil du trésor or the advice of the regional board concerned to acquire the lot, and its deed of acquisition is therefore null under section 264 of that Act;

AS Dixville Home Inc. acquired all of those immovables to carry out the mission of the institution and used them for that purpose for many years;

AS it is in the interest of Dixville Home Inc. that its failure to obtain the required authorizations at the time it acquired the immovables, and the resulting defects of title affecting them, be remedied;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

- 1.** Despite sections 44 and 48 of the Act respecting health services and social services (1971, chapter 48) applicable at the time, the deed of sale registered under number 49 704 at the registry office of the registration division of Coaticook, by which Dixville Home Inc. acquired the immovable summarily designated as lots number 110, 111, 112, 117 and 118 of the cadastre of the village of Dixville in the registration division of Coaticook and parts of lots number 108 and 117 of the cadastre of the village of Dixville in the registration division of Coaticook (the Old Mill), the cadastral designation of which, as established at the time, appears in Schedule I, may not be annulled on the grounds that the authorization of the Lieutenant-Governor in Council was not obtained, and no allegation of irregularity or illegality may be raised against the right of ownership of Dixville Home Inc. in the immovable.
- 2.** Despite sections 44 and 48 of the Act respecting health services and social services (1971, chapter 48) applicable at the time, the deed of sale registered under number 49 705 at the registry office of the registration division of Coaticook, by which Dixville Home Inc. acquired the immovable summarily designated as part of lot number 120 of the cadastre of the village of Dixville in the registration division of Coaticook (the Village Store), the cadastral designation of which, as established at the time, appears in Schedule II, may not be annulled on the grounds that the authorization of the Lieutenant-Governor in Council was not obtained, and no allegation of irregularity or illegality may be raised against the right of ownership of Dixville Home Inc. in the immovable.
- 3.** Despite sections 44 and 48 of the Act respecting health services and social services (1971, chapter 48) applicable at the time, the deed of sale registered under number 53 617 at the registry office of the registration division of Coaticook, by which Dixville Home Inc. acquired the immovable summarily designated as lots number 114, 115 and 116 of the cadastre of the village of Dixville in the registration division of Coaticook, the cadastral designation of which, as established at the time, appears in Schedule III, may not be annulled on the grounds that the authorization of the Lieutenant-Governor in Council was not obtained, and no allegation of irregularity or illegality may be raised against the right of ownership of Dixville Home Inc. in the immovable.
- 4.** Despite sections 44 and 48 of the Act respecting health services and social services (1971, chapter 48) applicable at the time, the deed of sale registered under number 54 037 at the registry office of the registration division of Coaticook, by which Dixville Home Inc. acquired the immovable summarily designated as parts of lots number 101, 102, 152 and 153 of the cadastre of the village of Dixville in the registration division of Coaticook, the cadastral designation of which, as established at the time, appears in Schedule IV, may not be annulled on the grounds that the authorization of the Lieutenant-Governor in Council was not obtained, and no allegation of irregularity or illegality may be raised against the right of ownership of Dixville Home Inc. in the immovable.

5. Despite sections 72 and 75 of the Act respecting health services and social services (R.S.Q., chapter S-5) applicable at the time, the deed of sale registered under number 66 522 at the registry office of the registration division of Coaticook, by which Dixville Home Inc. acquired the immovable summarily designated as part of lot number 132 of the cadastre of the village of Dixville in the registration division of Coaticook (Thomas Markey Building), the cadastral designation of which, as established at the time, appears in Schedule V, may not be annulled on the grounds that the authorization of the Government was not obtained or the regional council concerned was not consulted, and no allegation of irregularity or illegality may be raised against the right of ownership of Dixville Home Inc. in the immovable.

6. Despite sections 72 and 75 of the Act respecting health services and social services (R.S.Q., chapter S-5) applicable at the time, the deed of sale registered under number 72 840 at the registry office of the registration division of Coaticook, by which Dixville Home Inc. acquired the immovable summarily designated as part of lot number 133 of the cadastre of the village of Dixville in the registration division of Coaticook (Parking Area), the cadastral designation of which, as established at the time, appears in Schedule VI, may not be annulled on the grounds that the authorization of the Conseil du trésor was not obtained or the regional council concerned was not consulted, and no allegation of irregularity or illegality may be raised against the right of ownership of Dixville Home Inc. in the immovable.

7. Despite sections 260 and 264 of the Act respecting health services and social services (R.S.Q., chapter S-4.2) applicable at the time, the deed of sale registered under number 10 391 008 at the registry office of the registration division of Coaticook, by which Dixville Home Inc. acquired the immovable summarily designated as lot number 208 of the cadastre of the village of Dixville in the registration division of Coaticook (Church Street), the cadastral designation of which, as established at the time, appears in Schedule VII, may not be annulled on the grounds that the authorization of the Minister and the Conseil du trésor or the advice of the regional board concerned was not obtained, and no allegation of irregularity or illegality may be raised against the right of ownership of Dixville Home Inc. in the immovable.

8. This Act must be registered at the registry office of the registration division of Coaticook and the appropriate entries registered against lots 101, 102, 108, 110, 111, 112, 114, 115, 116, 117, 118, 120, 132, 133, 152, 153 and 208 of the cadastre of the village of Dixville in the registration division of Coaticook.

9. This Act comes into force on 15 June 2012.

SCHEDULE I

(Section 1)

LOTS NUMBER 110, 111, 112, 117 AND 118 AND PARTS OF LOTS
NUMBER 108 AND 117 (THE OLD MILL):

DESIGNATION [In French and English in the original]

[Translation of original French]

1. An immovable situated in the village of Dixville and comprising pieces of land known and designated as lots number ONE HUNDRED AND TEN, ONE HUNDRED AND ELEVEN, ONE HUNDRED AND TWELVE and ONE HUNDRED AND SEVENTEEN (110, 111, 112 and 117) of the official plan and book of reference of the village of Dixville;

With the house, saw mill and other buildings thereon erected.

2. Another immovable situated in the village of Dixville, being the piece of land known and designated as lot number ONE HUNDRED AND EIGHTEEN (118) of the official plan and book of reference of the village of Dixville;

With the servitudes, active or passive, apparent or unapparent, attached to said immovable;

[Original English]

“A certain piece of land of irregular figure, with ex-powsthouse and penstock erected thereon, situated in the village of Dixville known and designated as beign part of lot number ONE HUNDRED AND SEVENTEEN (Ptie 117) of the official cadastral plan and book of reference for the village of Dixville, County of Stanstead, comprising all that part of said lot between the river and the private road limited to the south-west by a straight line at ten (10) feet North-east of the foundation wall of the old flour mill and containing a superficial area of about three thousand and one hundred and forty (3140') square feet and bounded to the North-west by the Coaticook River, to the North-east by part of lot number ONE HUNDRED AND EIGHT (108) to the South-east by a private road and to the South-west by another part of lot number ONE HUNDRED AND SEVENTEEN (117).

In as far as the Coaticook River is considered nonnavigable and with out warranty of possession, the Vendor cedes, grants the river bed fronting said parts of lots number ONE HUNDRED AND EIGHT AND ONE HUNDRED AND SEVENTEEN (108 & 117) of said cadastre for half its normal with following all its sinuosities and containing an approximate area of twelve thousand five hundred (12,500) square feet, which area the Vendor will not be liable for.

The penstock (water, pipe) leading to the Power house from the dam together with the rights for its installation, maintenance and access to, across that northern part of lot number ONE HUNDRED AND EIGHTEEN (N.P. 118) and the part of lot number ONE HUNDRED AND SEVENTEEN (Pte 117) bounded to the North-west by the Coaticook River to the North-east by another part of lot number ONE HUNDRED AND SEVENTEEN (117) to the south-east by a private road and to the South-west by said northern part of lot number ONE HUNDRED AND EIGHTEEN (118).

The purchaser agrees and accepts the above mentioned descriptions of properties and shall not pretend to limitation of such properties with iron bornes or request technical descriptions, the Purchaser shall not contest and mentioned areas which were rendered on good faith, by the Vendor.

As the property now subsists with all its rights, members and appurtenances, and without any exception or reserve from the vendor, except as hereinafter mentioned.”

[Translation of original French]

The whole without guarantee as to measurements, “bornes” (boundary posts) or other superficial areas, the Vendor intending only to cede the rights, titles and interests in said lands.

AS the whole now subsists, with all the servitudes, active or passive, apparent or unapparent, attached to said properties, the Purchaser declaring to know the whole and to be satisfied with it.

SCHEDULE II
(Section 2)

PART OF LOT NUMBER 120 (VILLAGE STORE):

DESIGNATION [Translation of original French]

A property including a store and dwellings situated in the village of Dixville, known and designated as part of lot number one hundred and twenty (Pt. 120) of the official plan and book of reference of the cadastre of the village of Dixville, bounded and described as follows:

Commencing at the southeast corner of said lot, thence westerly along Chamberland Street to a point sixteen feet (16') east of the southwesterly corner of the property that the Vendor acquired from Wilfrid J. Vanasse; and from that point, northerly, at right angles, a distance of fifty-nine feet (59'), said line running between the store and the garage building reserved by the Vendor; thence, westerly, a distance of ten feet (10'), to a point; thence again northerly, at right angles, a distance of ninety-nine feet (99'), that is, to the north line of said lot one hundred and twenty; thence, easterly along the north line of said lot one hundred and twenty, a distance of seventy and a half feet (70.5'); and finally, thence southerly, along the west side of Mill Road, a distance of one hundred and eighty-eight and a half feet (188.5') to the point of commencement, the measurements being more or less and the north line being bounded by the property of one Buzzell.

The whole with the buildings thereon erected and appurtenances.

As the property now subsists, subject to all the servitudes, active or passive, apparent or unapparent, attached to said property, the purchaser declaring to know the whole and to be satisfied with it.

SCHEDULE III
(*Section 3*)

LOTS NUMBER 114, 115 AND 116:

DESIGNATION [Translation of original French]

Certain immovables known and designated as lots number ONE HUNDRED AND FOURTEEN, ONE HUNDRED AND FIFTEEN and ONE HUNDRED AND SIXTEEN (114, 115 and 116) of the official plan and book of reference of the village of Dixville.

SCHEDULE IV

(Section 4)

PARTS OF LOTS NUMBER 101, 102, 152 AND 153:

DESIGNATION [In French and English in the original]

[Translation of original French]

1. Of the part of the pieces of land known and designated as lots number ONE HUNDRED AND ONE and ONE HUNDRED AND TWO (Pt. 101 and 102) of the official plan and book of reference of the village of Dixville, which is described as follows in the Vendor's deed of acquisition cited below:

[Original English]

“a) A piece of land in the Village of Dixville composed of cadastral lot number ONE HUNDRED AND ONE and ONE HUNDRED AND TWO (L. 101 & 102) SAVE AND EXCEPT that part thereof that has been sold to E. G. Willis by deed before Me. G.A. Normandin, the 22nd November, 1922, SAVE AND EXCEPT also parts of said two lots that have been of August, 1945, registered at Coaticook in reg. “B” Vol. 51, no 26043, that part sold to said Grady being described as follows: That certain residence property in the Village of Dixville, measuring seventy-two feet in front on Main Street by two hundred feet (200') in depth on School Street, composed of parts of cadastral lots ONE HUNDRED AND ONE and ONE HUNDRED AND TWO (101 & 102) bounded and described as follows: South by Main Street, East by School Street, North by remaining part of lot number ONE HUNDRED AND TWO (102) belonging to Maxime Begin or representatives, and West by the remaining part of lot number ONE HUNDRED AND TWO and ONE HUNDRED AND ONE (102 & 101) remaining to Maxime Begin or representatives; commencing at the south-east corner of lot number ONE HUNDRED AND ONE (101) at the corner of Main and School Street, thence towards North following the West side of said School Street, the whole length of lot number ONE HUNDRED AND ONE (101) and about eight feet in lot ONE HUNDRED AND TWO (102) thence at right angle towards West on the lot number ONE HUNDRED AND TWO (102) seventy-two feet to a point thence at right angle towards south about eight feet to the North line of lot number ONE HUNDRED AND ONE (101) and thence across lot number ONE HUNDRED AND ONE (101) to the North side of said Main Street, to a point seventy-two feet to the South east corner of said lot number ONE HUNDRED AND ONE (101) thence towards east following the North side of said Main Street seventy-two feet to the point of beginning.

With the right to leave and repair a cesspool from said property across lot number ONE HUNDRED AND ONE and ONE HUNDRED AND TWO (101 & 102) as by actual installation, without any damage to the property of Maxime Bégin or representatives:

And with the house and other buildings thereon erected;”

[Translation of original French]

AND SAVE AND EXCEPT the site sold to Charles Duteau by deed before Me. G.A. Normandin, N.P., the seventh of May, nineteen hundred and forty-eight (1948) registered under lot number 28448 and described as follows: A piece of land in the village of Dixville taken from the northeast corner of cadastral lot number ONE HUNDRED AND TWO (Pt. 102) being a strip of land six feet (6') wide by one hundred and forty-eight feet (148') deep, bounded to the north by the property belonging to the purchaser, to the east by School Street, to the south by the property belonging to Maxime Bégin or representatives, and to the west by part of the property belonging to Maxime Bégin, the land here sold being the extension towards the south of the property belonging to the purchaser with all its rights and privileges.

AND SAVE AND EXCEPT the piece of land sold to one Lefebvre, measuring fifty feet by one hundred feet and described as follows: composed of part of lot number ONE HUNDRED AND TWO and part of lot number ONE HUNDRED AND THREE (Pt. 102 and 103) of said village of Dixville, taken from the west part of those two lots, bounded to the north by part of lot ONE HUNDRED AND TWO (Pt. 102), to the east by part of lots number ONE HUNDRED AND TWO and ONE HUNDRED AND THREE (Pt. 102 and 103), to the south by Main Street, and to the west by another street running north to south and more fully described in said deed to which reference is made.

AND SAVE AND EXCEPT another piece of land sold to Madam Rose Nadeau, spouse of A. Désindes, also measuring fifty feet by approximately one hundred feet deep.

AND SAVE AND EXCEPT another piece of land reserved by (Maxime Bégin) sixty feet wide by one hundred feet deep, bordering the property of Madam Désindes on the east side.

SAVE AND EXCEPT THE PARTS OF SAID LOTS NUMBER 101, 102 AND 103 that were expropriated by the Government of Canada for the construction of a post office as it appears in the deed registered at Coaticook under number 43515;

2. Another immovable composed of part of the pieces of land known and designated as lots number ONE HUNDRED AND FIFTY-TWO and ONE HUNDRED AND FIFTY-THREE (Pt. 152 and 153) of the official plan and book of reference of the village of Dixville, said part of lot number ONE HUNDRED AND FIFTY-TWO (Pt. L. 152) being bounded as follows: to the south by the old road to the Dixville railway station, to the west by the new provincial highway 22, to the north and to the east by part of the same lot remaining to Alphonse Meunier or representatives, measuring two hundred and ninety feet (290') along its east and west lines; three hundred feet (300') along its north and south lines; commencing on the east side of the new provincial highway 22, thence easterly along the old road to the railway station three hundred feet (300') to a point; thence northerly at right angles, two hundred and ninety feet (290') to a point; thence westerly at right angles, three hundred

feet (300') to the east side of the new provincial highway 22; thence southerly along the east side of the new provincial highway 22, two hundred and ninety feet (290') to the point of commencement, the land being fenced and the fence being included in the sale; the purchaser being required however to continue the upkeep and maintenance of the fenced property at the purchaser's expense, and said part of lot number ONE HUNDRED AND FIFTY-THREE (Pt. 153) being the whole part of that lot situated to the southeast of the new provincial highway 22.

With the servitudes, active or passive, apparent or unapparent, attached to said immovables.

This description was provided by the parties herein, who declare being satisfied with it.

SCHEDULE V
(Section 5)

PART OF LOT NUMBER 132 (THOMAS MARKEY):

DESIGNATION [Original English]

“1. That certain parcel of land and premises formerly situated and being in the Township of Barford, known and distinguished as part of original lot number FOURTEEN (14), RANGE FIVE (5), as described in a Deed of Sale drawn before witnesses on the thirteenth day of February, one thousand eight hundred and eighty-nine (1889), and registered in the Coaticook Division Registry Office in Register B, Volume 16, under No. 3615 on the eighth day of November, one thousand eight hundred and eighty-nine (1889), and which lot of land is presently known and designated on the Cadastral Plan and in the Book of Reference for the Village of Dixville as part of Cadastral lot number ONE HUNDRED AND THIRTY-TWO (Pt. 132) of the Ville de Dixville, and described as follows:

Commencing twenty (20) feet easterly from low-water mark of the Coaticook River, at a point about eight (8) rods North of the Northerly end of the Baptist Church Building formerly known as the Methodist Church, as there now stands; thence easterly ten and three-quarters (10-3/4) rods; thence Southerly twenty (20) rods; thence Westerly, four and three-quarters (4-3/4) rods, to a point twenty (20) feet Easterly from low-water mark on the said river; thence Northerly along a line twenty (20) feet Easterly from low-water mark of said river, to the place of beginning, by the same, more or less.

2. That certain parcel of land situate in the Village of Dixville formerly being a part of original lot number FOURTEEN (14) in the FIFTH (5th) RANGE, of the Township of Barford as described in Deed of Sale drawn before John Fraser, Notary Public, on the twenty-second day of January, one thousand eight hundred and ninety (1890), and registered in the Coaticook Division Registry Office in Register B, Volume 16, under number 3853, on the twenty-eighth day of March, one thousand eight hundred and ninety (1890), and which lot is presently known and designated on the Cadastral Plan and Book of Reference for the Village of Dixville as part of lot number ONE HUNDRED AND THIRTY-TWO (Pt. 132) of the Village of Dixville, and described as follows:

Commencing at a point on the South-Easterly side of the Street leading to the Baptist Church in the said Village of Dixville, distant ten (10) rods and eight (8) feet from the North-Easterly corner of the said Baptist Church; thence South-Easterly at right angles to said Street eight (8) rods more or less to a post on the North-Westerly line of land formerly owned by Joseph Mayhew; thence South-Westerly along the said North-Westerly line of said land of Joseph Mayhew until it strikes the Easterly line of the lot known as the Baptist Church lot heretofore conveyed in Deed above cited in Paragraph 1; thence Northerly along the said Easterly line of the said Baptist Church lot to the South-Easterly side of the said Street, thence North-Easterly along the South-Easterly side of

the Street to the place of beginning, the said parcel of land adjoining the Baptist Church lot above described in paragraph 1, and situated on the Easterly side of same.

With the building thereon erected.

As the said immoveable property now subsists with all its rights, members and appurtenances, without exception or reserve of any kind on the part of the Vendor.”

SCHEDULE VI
(Section 6)

PART OF LOT NUMBER 133 (PARKING AREA):

DESIGNATION [Translation of original French]

An immovable situated in Municipalité du Village de Dixville, known and designated as being part of lot number ONE HUNDRED AND THIRTY-THREE (Pt. 133) in the official plan and book of reference of the cadastre of the village of Dixville and more fully described as follows:

Commencing at a point situated seventy feet (70') from the corner of Main Street and Alexandre Street, on the northwest side of said Alexandre Street; and from that point, fronting said Alexandre Street, on its northwest side, a distance of seventy feet (70') southwesterly, by the depth between said Alexandre Street and the river; the southwest and northeast lines being parallel to Main Street; said property being bounded to the southeast by Alexandre Street, to the northwest by the river, to the southwest and to the northeast by other parts of said lot number ONE HUNDRED AND THIRTY-THREE (Pts. 133) of the cadastre of the village of Dixville.

The whole without buildings.

SCHEDULE VII
(Section 7)

LOT NUMBER 208 (CHURCH STREET):

DESIGNATION [Translation of original French]

An immovable situated in Municipalité de DIXVILLE, known and designated as lot number TWO HUNDRED AND EIGHT (208) in the official plan and book of reference of the cadastre of the VILLAGE OF DIXVILLE, in the registration division of COATICOOK.

The whole WITHOUT buildings thereon erected.

2012, chapter 36

AN ACT RESPECTING VILLE DE SAINT-HYACINTHE

Bill 200

Introduced by Mr. Émilien Pelletier, Member for Saint-Hyacinthe

Introduced 15 November 2012

Passed in principle 7 December 2012

Passed 7 December 2012

Assented to 7 December 2012

Coming into force: 7 December 2012

Legislation amended: None



Chapter 36

AN ACT RESPECTING VILLE DE SAINT-HYACINTHE

[Assented to 7 December 2012]

AS Ville de Saint-Hyacinthe was constituted by Order in Council 1480-2001 (2001, G.O. 2, 6988);

AS Ville de Saint-Hyacinthe resulted from the amalgamation of Ville de Saint-Hyacinthe, Ville de Sainte-Rosalie and the parishes of Notre-Dame-de-Saint-Hyacinthe, Sainte-Rosalie, Saint-Hyacinthe-le-Confesseur and Saint-Thomas-d'Aquin following the filing of a joint application by those municipalities;

AS Order in Council 1480-2001 set out the obligation for the new city to limit to 5% the variation in the amount of the general property tax for a fiscal year, compared to the preceding fiscal year, in respect of all the units of assessment in the territory of each of the former municipalities, regardless of the reason for the increase, for a maximum period of 10 years, that is until 1 January 2011;

AS, under section 173 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities (2003, chapter 14), this period was extended to 20 years, that is until 1 January 2021;

AS, for the fiscal year 2012, Ville de Saint-Hyacinthe increased the general property tax rate for the part of its territory constituted by the territories of the former parishes of Notre-Dame-de-Saint-Hyacinthe, Sainte-Rosalie, Saint-Hyacinthe-le-Confesseur and Saint-Thomas-d'Aquin and of Ville de Sainte-Rosalie in order to harmonize that rate with the rate in force in the territory of the former Ville de Saint-Hyacinthe, as initially provided for in Order in Council 1480-2001 and despite section 173 of chapter 14 of the statutes of 2003;

AS it is in the interest of Ville de Saint-Hyacinthe that the harmonization period for the general property tax rates be kept at 10 years and that the imposition of the general property tax ordered for the 2012 fiscal year be confirmed and ratified;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 173 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities (2003, chapter 14) does not apply to the general property tax rate harmonization provided for in section 24 of Order in Council 1480-2001 (2001, G.O. 2, 6988) respecting the amalgamation of Ville de Saint-Hyacinthe, Ville de Sainte-Rosalie and the

parishes of Notre-Dame-de-Saint-Hyacinthe, Sainte-Rosalie, Saint-Hyacinthe-le-Confesseur and Saint-Thomas-d'Aquin.

The general property tax ordered and imposed by Ville de Saint-Hyacinthe for the 2012 fiscal year is validated insofar as it was imposed without regard to the 5% limit for increases in the amount of the general property tax.

2. This Act comes into force on 7 December 2012.

2012, chapter 37

AN ACT TO ESTABLISH MUTUELLE DE MICROFINANCE (QUÉBEC)

Bill 201

Introduced by Mr. Dave Turcotte, Member for Saint-Jean

Introduced 15 November 2012

Passed in principle 7 December 2012

Passed 7 December 2012

Assented to 7 December 2012

Coming into force: 7 December 2012

Legislation amended: None



Chapter 37

AN ACT TO ESTABLISH MUTUELLE DE MICROFINANCE (QUÉBEC)

[Assented to 7 December 2012]

AS there is reason to allow a microfinance mutual to be established to meet the needs of individuals who have difficulty gaining access to financial products and services adapted to their reality;

AS it is appropriate to create a solidarity-based financial tool;

AS the mutual's mission should also include improving financial literacy among individuals who have difficulty gaining access to traditional financing networks;

AS it is appropriate to facilitate access to financial products and services and establish an assistance and education process for such individuals;

AS the non-profit organizations known as the Fonds d'emprunt économique communautaire (Québec) and Fonds 2 propose to transfer a significant part of their lending activities to the mutual;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ESTABLISHMENT AND MISSION

1. A microfinance mutual is established under the name “Mutuelle de microfinance (Québec)” (the Mutual).

The Mutual is a legal person established for a private interest.

2. The Mutual's head office is located in the territory of Ville de Québec.

3. The Mutual's mission is to offer financial products and services to individuals who have difficulty gaining access to traditional financial networks, and to establish an assistance and education process aimed at developing their financial autonomy and security.

4. The Mutual may, in accordance with the applicable legislative provisions,

(1) offer its members financial products and services, including credit and savings products;

(2) assist its members by offering adequate technical support in preparing their business plans;

(3) promote the economic literacy of its members, including with respect to sound savings, insurance and investment habits; and

(4) encourage its members to adopt sound governance practices in their business endeavours.

5. Despite its legal structure, the Mutual may carry on activities reserved for a legal person under the Act respecting trust companies and savings companies (chapter S-29.01), provided it obtains the required authorization from the Autorité des marchés financiers and meets all other requirements provided for by that Act. In such a case, the provisions of Chapter X of this Act apply to the Mutual.

The Mutual may receive deposits of funds from its members without the authorization referred to in the first paragraph, provided it does so as a mandatary of a financial institution registered for the purposes of the Deposit Insurance Act (chapter A-26) and designated by the Mutual's board of directors.

6. The Mutual must identify itself by its own name, which must appear on all of its negotiable instruments, contracts, invoices and purchase orders for goods or services.

7. Third persons may presume

(1) that the Mutual is exercising its powers in accordance with its constituting Act and its internal by-laws;

(2) that the documents relating to the Mutual that are deposited in the enterprise register contain accurate information;

(3) that the directors and officers of the Mutual validly hold office and lawfully exercise the powers of their office; and

(4) that the documents of the Mutual issued by a director, officer or other mandatary of the Mutual are valid.

CHAPTER II

ORGANIZATION MEETING

8. Within 90 days after the Mutual is established, it holds its organization meeting.

A representative of the Fonds d'emprunt économique communautaire (Québec), a representative of Fonds 2 and any person who, on the date the meeting is called, is a borrower from the Fonds d'emprunt économique communautaire (Québec) or Fonds 2 participate in the meeting.

9. The meeting is called by the Fonds d'emprunt économique communautaire (Québec) or, if it fails to do so, by any person referred to in the second paragraph of section 8.

A notice stating the items of business on the agenda must be sent to every participant at least 10 days before the meeting.

10. The quorum at the organization meeting is 15 participants.

11. During the organization meeting, the participants must

(1) adopt internal by-laws; and

(2) elect the first directors taking into account the third paragraph of section 55.

The participants may also adopt any other by-law and take any measure relating to the Mutual's affairs.

CHAPTER III

RECORDS

12. The Mutual prepares and maintains, at its head office, records containing

(1) the by-laws;

(2) the minutes and resolutions of the meetings of its members;

(3) the names and domiciles of the directors, and the dates of the beginning and end of their term of office; and

(4) a register of common shares and preferred shares.

The members may examine the Mutual's records during its regular office hours and obtain extracts from them without charge.

13. The Mutual prepares and maintains accounting records and records containing the minutes of meetings and the resolutions of the board of directors and its committees. The records are kept at the Mutual's head office or at any other place designated by the board.

The Mutual is required to preserve all accounting records for a period of six years after the end of the fiscal year to which they relate.

Except as otherwise provided by law, only the directors, the auditor and any other person authorized by the Mutual's board of directors may have access to the records referred to in the first paragraph.

CHAPTER IV

SHARE CAPITAL

DIVISION I

GENERAL PROVISIONS

14. The share capital of the Mutual is unlimited. It consists of a single class of common shares and one or more classes of preferred shares.

15. The rights of the holders of shares of the same class are equal in all respects, subject to the order in which the shares are repaid in the event of liquidation.

16. Shares must be paid for in cash. Only fully paid shares may be issued.

17. Shares are registered, and may only be transferred on the conditions and in the manner prescribed in the Mutual's internal by-laws.

18. The Mutual must, by by-law, determine

(1) the price of shares;

(2) the maximum interest that may be paid on shares; and

(3) the conditions under which holders may request repayment of their shares and the order, among holders of the same class, in which shares are repaid in the event of the dissolution or liquidation of the Mutual.

In the event of liquidation or dissolution, shares cannot entitle their holder to be repaid before the liquidator has performed the Mutual's obligations, obtained forgiveness of those obligations or otherwise made provision for them.

19. The Mutual issues certificates attesting the existence of shares.

20. Any amendment to the Mutual's internal by-laws must be approved by the vote of at least two thirds of the members present.

All other by-laws and any amendments to them must also be approved by the vote of at least two thirds of the members present.

DIVISION II**COMMON SHARES**

21. Common shares may be issued only to members.

The price of such shares may not be less than \$5.

22. In the event of the death or expulsion of a member, the Mutual repays the sums paid to obtain the member's common shares.

At the request of a member and on the conditions prescribed in its by-laws, the Mutual may repay to the member the sums paid to obtain the member's common share.

DIVISION III**PREFERRED SHARES**

23. The Mutual may issue preferred shares by resolution of the board of directors if authorized to do so by the Mutual's by-laws.

The Mutual's by-laws must also establish the classes of preferred shares, the preferences, rights and restrictions attaching to each class of shares and the conditions of their redemption.

24. Certificates attesting the existence of preferred shares must state the amount of, the interest payable on and the preferences, rights and restrictions attaching to those shares and the conditions of their redemption or repayment.

25. In the event of the dissolution or liquidation of the Mutual, preferred shares take precedence over common shares and entitle their holders to be repaid first.

26. Preferred shares cannot entitle their holder to repayment before the expiry of five years after their issue.

27. Preferred shares cannot entitle their holder to receive notice of a general meeting, attend or vote at such a meeting or be eligible for any office within the Mutual.

DIVISION IV**MAINTENANCE OF SHARE CAPITAL**

28. The Mutual may not repay a share if repayment would cause its capital base or liquid assets to become inadequate.

Directors who authorize repayment of a share contrary to the first paragraph are solidarily liable for the sums involved and not recovered.

CHAPTER V

MEMBERS

DIVISION I

GENERAL PROVISIONS

29. To become a member of the Mutual, a person or partnership must

(1) borrow sums from the Mutual under the terms of a contract;

(2) deposit funds with the Mutual, which, in accordance with section 5, receives the funds on its own behalf or as a mandatary of another financial institution; or

(3) take out and maintain in force an individual insurance policy with an insurer designated by the Mutual's board of directors.

In addition, every member must purchase a common share and undertake to comply with the Mutual's by-laws.

30. Provided they purchase a common share and undertake to comply with the Mutual's by-laws, the following are also members of the Mutual:

(1) the Fonds d'emprunt économique communautaire (Québec); and

(2) any holder of preferred shares of the Mutual having paid over \$1,000,000 in consideration for the issue of those shares.

DIVISION II

SUSPENSION AND EXPULSION

31. A member described in section 29 who ceases to hold a valid contract as a borrower, depositor or policyholder is automatically expelled from the Mutual.

32. A member described in paragraph 2 of section 30 who ceases to hold issued and outstanding preferred shares for a consideration of over \$1,000,000 is automatically expelled as a member of the Mutual.

33. The board of directors may suspend or expel a member who fails to comply with the Mutual's by-laws. Before doing so, the board of directors must inform the member of its intention and the reasons invoked for its decision, and give the member an opportunity to submit observations.

34. The minutes of the meeting of the board of directors at which a member is suspended or expelled must record the facts justifying the decision.

The Mutual must mail the member a written and signed notice, with reasons, within 15 days after the meeting.

35. A member's suspension period may not exceed six months.

36. A suspended or expelled member loses the right to receive notice of the meetings of the Mutual and to attend and vote at such meetings.

However, contracts between the Mutual and the member entered into before the suspension or expulsion remain in force.

37. The suspension or expulsion of a member takes effect on the adoption of the resolution of the board of directors.

CHAPTER VI

MEETING OF THE MEMBERS

DIVISION I

GENERAL PROVISIONS

38. The members of the Mutual, whether assembled at an annual meeting or a special meeting, constitute the Mutual's general meeting.

39. Unless the Mutual's internal by-laws provide for a greater number, the quorum at a general meeting is one tenth of the Mutual's members if the Mutual has 500 members or less, or 50 members if the Mutual has more than 500 members.

There is no quorum at a meeting if more than one half of the members present are directors, mandataries or paid staff members of the Mutual.

Any meeting that has been called twice but has not been held due to a lack of quorum may be called again; on that occasion, the members present constitute a quorum.

40. Notice of a general meeting must be given at least 15 days and not more than 45 days before the meeting, by mail or in at least one daily or weekly newspaper circulated in the judicial district in which the Mutual has its head office.

The notice must state the place, date and time of the meeting and, if applicable, give a summary of any draft by-law submitted for adoption or of any amendment proposed to the Mutual's by-laws.

41. A member may, in writing, waive notice of a general meeting of the members. The member's attendance at the meeting is a waiver unless the member attends the meeting for the sole purpose of objecting to the holding of the meeting on the grounds that it was not lawfully called.

42. Each member has only one vote.

If the Mutual's internal by-laws so provide, a member's vote may be cast by a representative holding a proxy, whether or not the representative is a member of the Mutual. To be valid, the proxy must have been given in the year preceding the meeting and must be presented to the secretary at least 10 days before the meeting. The proxy may be used only at that meeting or its adjournments.

43. A legal person or partnership that is a member of the Mutual may be represented at a general meeting.

No person may, however, represent more than one legal person or partnership.

44. No member who has been a member for less than 60 days may vote at a general meeting of the Mutual.

45. Unless otherwise provided in this Act, decisions are made by a majority of the votes cast by the members present.

In the case of a tie, the chair of the meeting has a casting vote.

DIVISION II

ANNUAL MEETING

46. The annual meeting of the Mutual must be held within four months after the end of its fiscal year. The members are convened to

(1) examine the annual report;

(2) elect the directors; and

(3) make any other decision reserved for the general meeting under the laws governing the activities of the Mutual for which it holds a permit issued by the Autorité des marchés financiers.

DIVISION III

SPECIAL MEETING

47. The board of directors, the president or the vice-president of the Mutual may call a special meeting whenever it is considered necessary.

48. The Mutual's board of directors must call a special meeting to make any decision requiring the vote of at least two thirds of the members present.

49. The board of directors must call a special meeting if requested to do so by 50 members if the Mutual has 500 members or more, or by at least one tenth of the members if it has fewer than 500 members.

50. The request must include an agenda stating the items of business to be submitted to the members at the meeting and must be sent to every member of the board of directors and to the Mutual, at its head office.

51. If the board of directors fails to call the meeting within 30 days after receipt of the request, two signatories of the request may call the meeting.

The Mutual reimburses the persons who called the meeting for any reasonable expenses they incurred to hold it, unless the members object by resolution at the meeting.

52. Nothing may be considered or decided at a special meeting except the items of business mentioned in the notice calling the meeting.

CHAPTER VII

DIRECTORS

DIVISION I

GENERAL PROVISIONS

53. The board of directors of the Mutual is composed of at least seven directors.

The number of directors is determined by the Mutual's internal by-laws.

54. Any natural person may be a director of the Mutual.

The following may not be directors of the Mutual:

- (1) an employee of the Mutual;
- (2) an undischarged bankrupt;
- (3) a minor;

(4) a person of full age under protective supervision, a person prohibited by the court from holding such office or a person declared incapable by a decision of a court of another jurisdiction; and

(5) a person found guilty in the last five years of an offence or an indictable offence involving fraud or dishonesty, unless the person has obtained a pardon.

A person need not be a member in order to be a director of the Mutual.

55. The term of office of a director is three years.

The internal by-laws must provide for a mode of rotation by which one third of the directors, to the nearest whole number, are replaced each year.

For that purpose, the Mutual may shorten the term of office of the directors elected at the organization meeting or elected following a change in the number of directors.

56. A quorum of directors may fill a vacancy on the board for the unexpired portion of the term of office.

If there is no quorum or if there has been a failure to elect the minimum number of directors required, the directors in office must call a special meeting as soon as possible to fill any vacancy.

Any member of the Mutual may call the special meeting if the directors refuse or fail to do so or if there are no directors in office.

The Mutual must reimburse the persons who called the meeting for any reasonable expenses they incurred to hold it, unless the members object by resolution at the meeting.

57. Despite the expiry of a director's term of office, the director remains in office until re-elected or replaced.

58. The board of directors of the Mutual adopts a by-law to determine the total amount of remuneration that may be paid to the directors for a specified period. No director may receive any remuneration in that capacity before the by-law is adopted.

The by-law must be approved by the vote of at least two thirds of the members present at a meeting called for that purpose.

59. The Mutual assumes the defence of its directors or officers sued by a third person for an act done in the performance of their duties and pays any damages awarded as compensation for any injury resulting from that act, unless they have committed a grievous offence or a personal offence separable from the performance of their duties.

However, in a penal or criminal proceeding, the Mutual assumes payment of the expenses of its directors or officers only if they had reasonable grounds to believe that their conduct was in compliance with the law or if they have been freed or acquitted.

The Mutual assumes the expenses of its directors and officers if, having sued them for an act done in the performance of their duties, it loses its case and the court so decides.

If the Mutual wins its case only in part, the court may determine the amount of the expenses the Mutual must assume.

DIVISION II

POWERS AND DUTIES

60. The board of directors administers the affairs of the Mutual.

The board exercises all the powers necessary to manage, or supervise the management of, the business and internal affairs of the Mutual.

61. The board of directors must, among other things,

- (1) comply and ensure compliance with the Mutual's by-laws;
- (2) prepare, maintain and preserve the Mutual's records and registers;
- (3) determine the rate of interest on common shares and preferred shares within the limit prescribed by by-law of the Mutual;
- (4) adopt an investment policy and ensure that the Mutual's investments are made in accordance with it;
- (5) rule annually on the distribution of the yearly surplus among the members;
- (6) designate the persons authorized to sign contracts or other documents on behalf of the Mutual; and
- (7) at the annual meeting, give an account of its management and submit the annual report.

62. The board of directors appoints a general manager for an indefinite term.

DIVISION III

MEETINGS

63. Subject to the internal by-laws, meetings of the board of directors are called by a notice given at least five days before they are to be held.

64. The general manager of the Mutual may attend the meetings of the board of directors and be heard.

65. A director may waive notice of a meeting of the board of directors in writing.

The director's attendance at the meeting is a waiver unless the director attends the meeting for the sole purpose of objecting to the holding of the meeting on the grounds that it was not lawfully called.

66. The quorum at meetings of the board of directors is a majority of the directors.

67. The decisions of the board of directors are made by a majority of the votes cast by the directors present. In the case of a tie, the chair of the meeting has a casting vote.

68. Subject to the internal by-laws, if all the directors agree, they may participate in a meeting of the board of directors by means of equipment enabling all participants to communicate directly with one another. In such a case, they are deemed to have attended the meeting.

69. A resolution in writing signed by all the directors is as valid as if it had been passed at a meeting of the board.

A copy of the resolution is kept with the minutes of the meetings of the board.

70. A director who was present at a meeting of the board of directors is deemed to have consented to every resolution passed during the meeting unless

(1) the director requested at the meeting that his or her dissent be recorded in the minutes; or

(2) the director sent a written dissent to the secretary of the meeting before the adjournment or closing of the meeting.

71. A director who was not present at a meeting at which a resolution was passed is deemed to have consented to the resolution unless the director records his or her dissent in accordance with section 70 within seven days after becoming aware of the resolution.

DIVISION IV

REMOVAL OF A DIRECTOR

72. A director may be removed at a special meeting called for that purpose.

73. A vacancy resulting from the removal of a director may be filled at the meeting at which the removal takes place.

74. A director may not be removed at the meeting unless the director has been informed in writing, within the same time limit as that prescribed for calling the meeting, of the grounds invoked and of the place, date and time of the meeting.

The director may be heard at the meeting or may explain in a written statement read by the chair of the meeting why he or she opposes the removal.

75. The minutes of the meeting at which a director is removed must record the facts which justify the decision.

The Mutual sends the director a written and signed notice of the removal, with reasons, by registered or certified mail within 15 days after the meeting.

The Mutual also sends a notice of the removal, as soon as possible, by filing a declaration to that effect in accordance with the Act respecting the legal publicity of enterprises (chapter P-44.1).

CHAPTER VIII

EXECUTIVE COMMITTEE

76. The board of directors of the Mutual may, if so authorized by the internal by-laws, establish an executive committee consisting of at least three directors, including the chair and vice-chair of the board.

However, the executive committee cannot be delegated the power

- (1) to submit a question to the members that requires their approval;
- (2) to fill a vacancy on the board of directors;
- (3) to fill a vacancy in the office of auditor, if applicable;
- (4) to issue preferred shares;
- (5) to issue bonds or other debt securities;
- (6) to declare a distribution of the yearly surplus;
- (7) to redeem preferred shares issued by the Mutual;
- (8) to approve the financial statements; or
- (9) to adopt, amend or repeal by-laws.

The number of members of the executive committee may not exceed one half of the number of directors.

77. The executive committee exercises the powers of the board of directors to the extent determined in the internal by-laws.

78. The board of directors may replace any member of the executive committee.

79. Sections 63 to 71 apply, with the necessary modifications, to the executive committee.

CHAPTER IX

DISSOLUTION AND LIQUIDATION

80. Subject to this chapter, Divisions II and III of the Winding-up Act (chapter L-4) apply, with the necessary modifications, to the Mutual.

81. The dissolution of the Mutual may be decided by a resolution adopted by at least three quarters of the members present at a special meeting called for that purpose.

The special meeting then, by a resolution adopted by a majority of the votes cast by the members present, appoints a liquidator or liquidators, who take custody and control of all the assets of the Mutual. The board of directors then ceases to exist.

82. If the Mutual no longer has any members, its dissolution may be decided by a resolution adopted by its board of directors during a meeting called for that purpose.

83. Once the board of directors has ceased to exist, every action or suit against the property of the Mutual, in particular by seizure by garnishment, seizure before judgment or seizure in execution, must be suspended.

The costs incurred by a creditor after becoming aware of the liquidation, personally or through the creditor's attorney, cannot be collocated out of the proceeds of the property of the Mutual distributed as a result of the liquidation.

A judge of the Superior Court for the district in which the head office of the Mutual is located may nevertheless authorize the institution or continuance of any action or proceeding, on the conditions the judge considers suitable.

84. The liquidator must, without delay, send a notice of the liquidation, together with a certified copy of the decision to dissolve, to the enterprise registrar for deposit in the register provided for in Chapter II of the Act respecting the legal publicity of enterprises. The notice must also be published in a daily newspaper circulating in the territory of Ville de Québec.

The notice must state the name and address of the liquidator and the postal address where interested persons may send claims.

85. After performing or obtaining forgiveness of the obligations of the Mutual or otherwise making provision for them, the liquidator redeems the shares in accordance with the Mutual's by-laws and remits its remaining property to an organization that pursues objectives similar to those of the Mutual.

If it is impossible to remit the remaining property as provided for in the first paragraph, the property devolves to the State.

CHAPTER X

APPLICATION OF THE ACT RESPECTING TRUST COMPANIES AND SAVINGS COMPANIES

86. This chapter applies only to the extent provided for in section 5.

87. The Act respecting trust companies and savings companies, except sections 5, 11 to 46, 59, 64 to 66, the second paragraph of section 67, sections 68 to 85, 88 to 91, 95, 99 to 101, 103, 105, 113 and 169 to 169.2, applies, with the necessary modifications, to the Mutual as if it were constituted as a business corporation.

88. Unless the context indicates otherwise, for the purposes of the Act respecting trust companies and savings companies,

(1) "share" means a security interest. However, for the purposes of the first paragraph of section 67 of the Act respecting trust companies and savings companies, it means a preferred share;

(2) "shareholders" means the members of the Mutual;

(3) "common shareholders' equity" means the equity of common shareholders and preferred shareholders;

(4) "capital" means the equity of common shareholders and preferred shareholders;

(5) "capital stock" means share capital; and

(6) "dividends" means distributed yearly surpluses.

89. Despite section 120 of the Act respecting trust companies and savings companies, the Mutual may make a loan to a director, an officer, the spouse or child of a director or officer, or an employee of the Mutual, provided that such a loan is made under terms and conditions comparable or similar to those offered to the Mutual's members in a similar or analogous situation.

CHAPTER XI**MISCELLANEOUS AND FINAL PROVISIONS**

90. The capital shares of the Mutual, issued to members or aspiring members, provided that the subscription was neither solicited nor received by a remunerated salesperson or canvasser, are exempted from the application of Titles II to VIII of the Securities Act (chapter V-1.1).

91. This Act comes into force on 7 December 2012.

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