Statutes of Québec 2015

NATIONAL ASSEMBLY OF QUÉBEC

The Honourable
J. MICHEL DOYON, *Lieutenant-Governor*

QUÉBEC OFFICIAL PUBLISHER

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assented to between 1 January 2015 and 31 December 2015

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NOTE

This volume contains essentially the text of the public and private Acts assented to in 2015.

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known on 31 December 2015, a list of the Acts, regulations, orders in council or ministerial orders amended, replaced, repealed or enacted by the Act, and the explanatory notes, if any.

A table of the amendments made by public Acts passed in 2015 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 2015, 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 2015 and 31 December 2015.

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

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

Legislative Translation and Publishing Directorate
National Assembly of Québec

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NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 1
AN ACT TO MODIFY THE ORGANIZATION AND GOVERNANCE OF THE HEALTH AND SOCIAL SERVICES NETWORK, IN PARTICULAR BY ABOLISHING THE REGIONAL AGENCIES

Bill 10

Introduced by Mr. Gaétan Barrette, Minister of Health and Social Services
Introduced 25 September 2014
Passed in principle 28 November 2014
Passed 7 February 2015
Assented to 9 February 2015

Coming into force: 1 April 2015, except sections 12 to 17, 34, 159, 160, 162, 163, 166, 171, 172, 188 to 194, 201, 217, 218 and 222, which come into force on 9 February 2015

Legislation amended:

Act respecting administrative justice (chapter J-3)
Act respecting health services and social services (chapter S-4.2)
Act respecting bargaining units in the social affairs sector (chapter U-0.1)

Explanatory notes

This Act modifies the organization and governance of the health and social services network through the regional integration of health and social services, the creation of institutions with a broader mission, and the implementation of a two-tier management structure, with a view to promoting and simplifying access to services, helping improve the quality and security of services, and increasing the efficiency and effectiveness of the network.

To that end, the Act provides for the creation, for each health region, of an integrated health and social services centre resulting from the amalgamation of the region's health and social services agency with public institutions in the region. However, the Gaspésie–Îles-de-la-Madeleine, Montérégie and Montréal regions will have two, three and five integrated centres, respectively. In addition to the integrated centres, there will also be seven unamalgamated institutions and certain grouped institutions.

The Act establishes a new system of governance for the integrated health and social services centres, unamalgamated institutions and grouped institutions, in particular by prescribing the composition of their boards of directors, whose members, for the most part independent directors, are to be designated by certain groups or appointed by the Minister of Health and Social Services. Each of these institutions will be directed by a president and executive director, to be appointed by the Government.

(*cont'd on next page*)

Éditeur officiel Québec

Explanatory notes (*cont'd*)

Interpretation and application provisions are included with respect to a number of Acts and regulations in order to take into account the changes made to the organization and governance of the health and social services network. These provisions mainly concern functions, currently exercised by health and social services agencies, that will be exercised by integrated health and social services centres.

The Minister is granted new powers regarding integrated health and social services centres and unamalgamated institutions, in particular the power to prescribe rules relating to their organizational structure and management and the power to intervene at the general management level in the event of acts incompatible with the rules of sound management.

Finally, the Act contains miscellaneous, transitional and final provisions required for its application, concerning such matters as human resources and the appointment of the first officers and board members of public institutions.

Chapter 1

AN ACT TO MODIFY THE ORGANIZATION AND GOVERNANCE OF THE HEALTH AND SOCIAL SERVICES NETWORK, IN PARTICULAR BY ABOLISHING THE REGIONAL AGENCIES

[*Assented to 9 February 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE

1. The purpose of this Act is to modify the organization and governance of the health and social services network in order to facilitate and simplify public access to services, improve the quality and safety of care and make the network more efficient and effective.

Accordingly, the Act provides for territorial integration of health and social services through the setting up of territorial health and social services networks designed to ensure the availability and continuity of local services, the creation of institutions with a broader mission and the implementation of a two-tier management structure.

2. This Act applies despite any incompatible provision of the Act respecting health services and social services (chapter S-4.2). It does not apply to the institutions and regional board governed, as applicable, by Parts IV.1 and IV.2 of that Act or to 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 (chapter S-5).

CHAPTER II

INTEGRATED HEALTH AND SOCIAL SERVICES CENTRES AND UNAMALGAMATED INSTITUTIONS

DIVISION I

GENERAL PROVISIONS

3. The main purpose of this chapter is to constitute integrated health and social services centres and to provide for the composition, operation, powers and obligations of the boards of directors of those institutions and of unamalgamated institutions.

Integrated health and social services centres and unamalgamated institutions are public institutions within the meaning of the Act respecting health services and social services.

An integrated health and social services centre resulting from an amalgamation under this Act is deemed to result from an amalgamation carried out in accordance with the Act respecting health services and social services and to have been constituted by letters patent of amalgamation issued by the enterprise registrar under section 318 of that Act.

DIVISION II

INTEGRATED HEALTH AND SOCIAL SERVICES CENTRES

4. Subject to the second and third paragraphs, an integrated health and social services centre is constituted for each health region listed in Schedule I through the amalgamation of the region's public institutions and health and social services agency, as provided for in the schedule.

For the Montréal and Montérégie regions, five and three integrated health and social services centres, respectively, are constituted through the amalgamation of certain public institutions and, if applicable, the health and social services agency in each region, as provided for in the schedule.

For the Gaspésie–Îles-de-la-Madeleine region, an integrated health and social services centre is constituted through the amalgamation of certain public institutions and the health and social services agency in the region, as provided for in the schedule. Furthermore, the institution mentioned in the schedule becomes an integrated health and social services centre and has the name given in the schedule.

Only an integrated health and social services centre governed by this Act may use the words "integrated health and social services centre" in its name. Similarly, only such a centre that is located in a health region where a university offers a complete undergraduate program in medicine, or that operates a centre designated as a university institute in the social sector, may use the words "integrated university health and social services centre" in its name.

5. For the Capitale-Nationale, Estrie, Montréal, Laval, Laurentides and Montérégie regions, the board of directors of each integrated health and social services centre identified in Schedule I administers the public institutions listed in that schedule with regard to that centre. The institutions so grouped pursue their activities in accordance with their permits.

The organizational structure of each grouped institution is that of the integrated centre, and the centre's president and executive director and management personnel also exercise their functions and responsibilities with regard to the grouped institution, as do all of the centre's boards, councils, authorities and, subject to section 203, committees.

A single budget is granted to the integrated centre for all its activities and those of the grouped institutions administered by its board of directors. The integrated centre files unified financial statements for all the institutions. The centre also files, in a similar manner, any act of an administrative nature, report or other document that must be filed by all the institutions.

6. The name of an integrated health and social services centre, the location of its head office, the missions it pursues and the territory for which it is constituted are those set out in Schedule I. This territory constitutes the institution's territorial health and social services network.

Subject to the special provisions of this Act, such an institution exercises the activities of a public institution as well as the functions, powers and responsibilities of a health and social services agency, except those exercised by an agency with regard to the institutions, which are exercised by the Minister.

Subject to the limitations specified for the missions pursued by the integrated centre, the first paragraph does not have the effect of restricting its services exclusively to the users in its territory.

7. Subject to the special provisions of this Act, an integrated health and social services centre succeeds, by operation of law and without further formality, the amalgamated public institutions and, if applicable, agency. It enjoys all the rights, acquires all the property and assumes all the obligations of those institutions and, if applicable, agency, and the proceedings to which they are a party may be continued by the new institution without continuance of suit.

DIVISION III

UNAMALGAMATED INSTITUTIONS

8. For the purposes of this Act, the following institutions are unamalgamated institutions:

(1) Centre hospitalier de l'Université de Montréal;

(2) Centre hospitalier universitaire Sainte-Justine;

(3) McGill University Health Centre;

(4) Institut de cardiologie de Montréal;

(5) Institut Philippe-Pinel de Montréal;

(6) CHU de Québec–Université Laval; and

(7) Institut universitaire de cardiologie et de pneumologie de Québec–Université Laval.

DIVISION IV

BOARDS OF DIRECTORS OF INTEGRATED HEALTH AND SOCIAL SERVICES CENTRES AND UNAMALGAMATED INSTITUTIONS

§1. — *Composition, term of office and qualifications of members*

9. Subject to section 10, the affairs of an integrated health and social services centre are administered by a board of directors composed of the following members:

(1) one general practitioner who practises in the territory of the integrated centre, designated by and from among the members of the regional department of general medicine;

(2) one medical specialist designated by and from among the members of the council of physicians, dentists and pharmacists;

(3) one institution pharmacist, designated by and from among the members of the regional pharmaceutical services committee;

(4) one person designated by and from among the members of the institution's council of nurses;

(5) one person designated by and from among the members of the institution's multidisciplinary council;

(6) one person designated by and from among the members of the institution's users' committee;

(7) one person appointed by the Minister from a list of names provided by the bodies identified by the education community as representing that community;

(8) nine independent persons appointed in accordance with sections 15 and 16; and

(9) the president and executive director of the institution, appointed by the Government on the recommendation of the Minister, from a list of names provided by the members referred to in paragraphs 1 to 8.

10. The affairs of an unamalgamated institution, and those of an integrated health and social services centre that is located in a health region where a university offers a complete undergraduate program in medicine, or that operates a centre designated as a university institute in the social sector, are administered by a board of directors composed of the following members:

(1) one general practitioner who practises in the region in which the unamalgamated institution is situated or in the territory of the integrated centre, as applicable, designated by and from among the members of the regional department of general medicine;

(2) one medical specialist designated by and from among the members of the council of physicians, dentists and pharmacists;

(3) one institution pharmacist, designated by and from among the members of the regional pharmaceutical services committee;

(4) one person designated by and from among the members of the institution's council of nurses;

(5) one person designated by and from among the members of the institution's multidisciplinary council;

(6) one person designated by and from among the members of the institution's users' committee;

(7) two persons appointed by the Minister from a list of names provided by the bodies identified by the universities with which the institution is affiliated, if applicable;

(8) ten independent persons appointed in accordance with sections 15 and 16; and

(9) the president and executive director of the institution, appointed by the Government on the recommendation of the Minister, from a list of names provided by the members referred to in paragraphs 1 to 8.

11. The foundation of an institution may designate its chair to act as a non-voting observer on the institution's board of directors. If there is more than one foundation for an institution or if the board of directors administers one or more grouped institutions for which there are one or more foundations, the foundations concerned, as a group, designate one of their chairs to act as such. The non-voting observer's term of office must not exceed three years.

For the purposes of paragraph 4 of sections 9 and 10, persons who perform nursing assistant activities are deemed to be members of the institution's council of nurses. For the purposes of paragraph 5 of sections 9 and 10, midwives who have entered into a service contract with an institution under section 259.2 of the Act respecting health services and social services are deemed to be members of the institution's multidisciplinary council.

As in the case of independent members, the persons designated or appointed under paragraphs 6 and 7 of sections 9 and 10 may not be employed by the institution or practice their profession there. In addition, a person, other than

an observer, who is a member of the board of directors of a foundation of the institution may not sit on the institution's board of directors.

12. The Minister determines, by regulation, the procedure for designating the persons referred to in paragraphs 1 to 6 of sections 9 and 10.

The designations are made on the date determined by the Minister. The persons so designated take office on that date.

13. If a position remains vacant after the application of section 12, the Minister appoints a person to the position within 120 days.

14. The lists of names sent to the Minister under paragraph 7 of sections 9 and 10 must contain an equal number of men and women, and consist of at least four names. If the Minister is unable to obtain such a list, the Minister may appoint any person of his or her choice.

The lists referred to in paragraph 9 of sections 9 and 10 must consist of at least two names.

15. Before appointing the independent directors, the Minister must establish competency, expertise or experience profiles in the following areas:

(1) governance and ethics competency;

(2) risk management, finance and accounting competency;

(3) human, property and information resources competency;

(4) auditing, performance and quality management competency;

(5) expertise with respect to community organizations;

(6) youth protection expertise;

(7) rehabilitation expertise;

(8) mental health expertise; and

(9) experience as a user of social services.

For each board of directors of an integrated health and social services centre, the Minister must appoint one independent director for each of the profiles listed in subparagraphs 1 to 9 of the first paragraph. If such an institution is located in a health region where a university offers a complete undergraduate program in medicine, or operates a centre designated as a university institute in the social sector, an additional independent director must be appointed for the profile referred to in subparagraph 7 of that paragraph. In the case of the board of directors of an unamalgamated institution, at least one independent

director must be appointed for each of the profiles listed in subparagraphs 1 to 4 and 9 of the first paragraph.

In the case of the board of directors of an integrated health and social services centre, one of the independent directors corresponding to a profile listed in any of subparagraphs 1 to 4 of the first paragraph must be appointed from a list of names provided by the regional committee formed in accordance with section 510 of the Act respecting health services and social services.

16. For the purposes of the independent director appointment process, the Minister establishes one or more committees of governance experts to make recommendations to the Minister, in particular with regard to the candidates to be considered and to what extent their profile corresponds to the profiles established under the first paragraph of section 15.

Each expert committee is composed of seven members appointed by the Minister. Four of those members are appointed on the recommendation of a body identified by the Minister and having recognized expertise in the governance of public bodies. At the time of appointment, each of the other three members must have experience as a chair of the board of directors of an institution. Members of an expert committee may not, in any capacity, be designated or appointed as members of the board of directors.

Each expert committee's candidate selection process must include a general invitation for applications. The committee proposes two candidates to the Minister for each position to be filled.

17. When appointing directors, the Minister must ensure adequate representation of the various parts of the territory served by the institution; he or she must also take into account the sociocultural, ethnocultural, linguistic and demographic composition of the user population.

In addition, the board of directors must be composed of an equal number of women and men. An equal number is presumed if the difference is not more than two.

The president and executive director is not counted.

18. The Government determines the allowances, indemnities or remuneration of the members of the board of directors.

19. Board members other than the president and executive director are appointed for a term of office not exceeding three years.

Board members remain in office until redesignated, reappointed or replaced.

20. Any vacancy occurring during the term of office of a member of the board of directors must be filled for the remainder of that member's term.

In the case of a designated member, the vacancy is filled by resolution of the board provided the person who is the subject of the resolution is qualified to sit on the board in the same capacity as the member being replaced. A vacancy that is not filled by the board within 120 days may be filled by the Minister.

In the case of an appointed member, the vacancy is filled by the Minister, who is not required in such a case to follow the appointment rules set out in sections 15 and 16. The Minister may, however, request the institution's president and executive director to propose candidates.

Absence from the number of board meetings determined in the institution's by-laws, in the cases and circumstances specified, constitutes a vacancy.

21. Sections 131 to 133 and 150 to 153 of the Act respecting health services and social services apply, with the necessary modifications, to the board of directors of an integrated health and social services centre or an unamalgamated institution.

§2. — *Operation*

22. Every two years, the Minister designates one of the independent directors as chair.

The Minister may thus designate the same person more than once.

23. Every two years, the board of directors elects one of its members as secretary and one of its independent members as vice-chair.

If the chair of the board is absent or unable to act, the vice-chair acts as chair.

24. Section 158 of the Act respecting health services and social services applies, with the necessary modifications, to the chair of the board of directors.

25. Sections 160 to 164 of the Act respecting health services and social services apply, with the necessary modifications, to the meetings of the board of directors.

26. Section 166, the first paragraph of section 168 and section 169 of the Act respecting health services and social services apply, with the necessary modifications, to the documents and records of the board of directors.

27. If the board of directors administers more than one institution, the board's minutes must specify which of those institutions are bound by a decision it makes. Otherwise, all the institutions are bound by the decision.

The minutes of the board of directors of an integrated health and social services centre, its correspondence and any other document binding the

institution and, if applicable, a grouped institution, are to be kept at the head office of the integrated centre.

§3. — *Powers and obligations of the board of directors*

28. The board of directors of an integrated health and social services centre or an unamalgamated institution administers the affairs of such an institution and, if applicable, the affairs of a grouped institution and exercises all their powers except those granted to members of a legal person referred to in section 139 of the Act respecting health services and social services for the purposes of sections 180, 181.1, 262.1, 322.1 and 327 of that Act.

In addition, the board of directors of an integrated centre must obtain consent, by at least a two-thirds majority of the votes cast by the members of a grouped institution it administers, with regard to any decision of a cultural or linguistic nature relating to access to services provided in the facilities of that institution.

29. The board of directors organizes the institution's services in keeping with province-wide orientations.

In addition, the board of directors equitably distributes, within the bounds of the resource envelopes allocated by service program, the human, physical and financial resources at its disposal, taking into account the characteristics of the population it serves, and ensures that such resources are used economically and efficiently.

30. The board of directors of an integrated health and social services centre or an unamalgamated institution must, at least once a year, hold a public information meeting to which the public is invited. The meeting may be held at the same time as a meeting provided for in section 176 of the Act respecting health services and social services.

The board of directors must give public notice of the date, time and place of the meeting at least 15 days in advance.

At the meeting, the board members must present to the public the information contained in the institution's activity report and annual financial report.

The report on the application of the complaint examination procedure, on user satisfaction and on the enforcement of user rights referred to in section 76.10 of the Act respecting health services and social services must also be presented to the public at the public information meeting.

The board members must answer any questions put to them regarding the reports presented to the public.

The procedure for calling and conducting the meeting must be determined by by-law of the institution.

31. Sections 172 to 176 and 178 to 181.0.3 of the Act respecting health services and social services apply, with the necessary modifications, to the board of directors of an integrated health and social services centre or an unamalgamated institution.

DIVISION V

PRESIDENT AND EXECUTIVE DIRECTOR AND ASSISTANT PRESIDENT AND EXECUTIVE DIRECTOR OF INTEGRATED HEALTH AND SOCIAL SERVICES CENTRES AND UNAMALGAMATED INSTITUTIONS

32. The president and executive director is responsible for the administration and operation of the integrated health and social services centre or unamalgamated institution within the scope of its by-laws.

The president and executive director exercises the functions of office on a full-time basis, sees to it that the decisions of the board of directors are carried out, and ensures that all the information the board requires, or needs in order to assume its responsibilities, is transmitted to it.

The president and executive director must also ensure that the institution's clinical activity is coordinated and supervised.

33. The president and executive director is assisted by an assistant president and executive director appointed by the board of directors.

If the president and executive director is absent or unable to act, his or her functions and powers are exercised by the assistant president and executive director.

The person who occupies the position of assistant president and executive director must exercise functions on a full-time basis within the institution.

34. The Government determines the remuneration, employee benefits and other conditions of employment of the president and executive director.

The Minister determines, by regulation, the standards and scales governing the selection, appointment, hiring, remuneration, employee benefits and other conditions of employment of the assistant president and executive director.

A regulation under this section must be authorized by the Conseil du trésor.

35. Subject to the second paragraph of section 37, no person may pay to the president and executive director or assistant president and executive director a remuneration or grant them a benefit other than those provided for by this Act or by a regulation made under the second paragraph of section 34.

Any person who contravenes the second paragraph is guilty of an offence and is liable to a fine of $2,500 to $25,000 in the case of a natural person or $5,000 to $50,000 in any other case. A president and executive director or assistant president and executive director who accepts such a remuneration or benefit is guilty of an offence and is liable to a fine of $2,500 to $25,000.

36. The president and executive director and the assistant president and executive director are appointed for a term of office not exceeding four years.

When their term expires, they remain in office until replaced or reappointed.

37. The president and executive director and the assistant president and executive director of an integrated health and social services centre or an unamalgamated institution must devote themselves exclusively to the work of the institution and the duties of their office.

However, with the Minister's consent, they may engage in other professional activities, whether remunerated or not. They may also carry out any mandate the Minister entrusts to them.

If an assistant president and executive director contravenes this section, the board of directors may impose sanctions, including dismissal.

On ascertaining that the president and executive director or assistant president and executive director is contravening this section, the board must inform the Minister of the situation.

CHAPTER III

CONTINUITY AND COORDINATION OF SERVICES

38. An integrated health and social services centre assumes the responsibilities assigned to a local authority by sections 99.5 to 99.7 of the Act respecting health services and social services for the local health and social services networks in its territorial health and social services network. The integrated health and social services centre is responsible for ensuring the development and smooth operation of those local health and social services networks.

39. An integrated health and social services centre must establish, in collaboration with any other public institution concerned, all the regional or inter-regional service corridors required to meet the needs of the population in its territory.

Once established, the corridors apply to the institutions concerned. The integrated centre sees to the implementation of the corridors.

The Centre intégré universitaire de santé et de services sociaux de l'Estrie–Centre hospitalier universitaire de Sherbrooke and the Centre intégré de santé et de services sociaux de la Montérégie-Centre must ensure the coordination

of the services offered to users in the territories of the Réseau local de services de la Haute-Yamaska and the Réseau local de services de la Pommeraie.

40. If of the opinion that special regional or inter-regional service corridors must be established to ensure that a region's users have continuity of services and access to services within a reasonable time, the Minister may request that an integrated health and social services centre establish them jointly with any other public institution concerned.

41. Corridors for specialized or superspecialized services must be established after consultation with the integrated university health network that serves the region.

42. If of the opinion that the corridors established are inadequate to ensure continuity of services or access to services within a reasonable time, or after noting that such corridors have not been established despite the Minister's request, the Minister may modify them or establish them.

The new corridors become applicable to the institutions concerned as soon as they are informed of the Minister's decision.

43. A public institution may not refuse care to a user referred to its services by another public institution in accordance with the applicable service corridors, unless it has serious reasons for doing so.

44. In each region having more than one integrated health and social services centre, the integrated centres that operate a child and youth protection centre and those that operate a rehabilitation centre serve, for each of those missions, the region's entire population.

In such regions, any integrated centre that does not operate a child and youth protection centre must enter into an agreement with any integrated centre that operates such a centre. The agreement sets out the terms governing patient management by the first integrated centre with regard to users in its territory who require care or services to supplement those provided by the second integrated centre.

In the regions concerned, similar agreements must be entered into between any integrated centre that does not operate a rehabilitation centre and any integrated centre that does, and between all integrated centres that operate rehabilitation centres belonging to different classes.

CHAPTER IV

ADAPTATION AND APPLICATION OF CERTAIN PROVISIONS

DIVISION I

PRELIMINARY PROVISION

45. The purpose of this chapter is to adapt, specify and, in certain cases, modify the application of various legislative and regulatory provisions in light of the amendments made by this Act to the organization and governance of the health and social services network.

Accordingly, the chapter contains general interpretation provisions and, when required, special application provisions. Such provisions must be read in light of the modifications required for their application.

DIVISION II

GENERAL INTERPRETATION PROVISIONS

46. Subject to the special provisions of this Act, the provisions of any text applicable to a public institution also apply, with the necessary modifications and unless the context indicates otherwise, to an integrated health and social services centre or an unamalgamated institution.

Subject to the same conditions and in any text, a reference to a health and social services agency is a reference to an integrated health and social services centre, except if the provision concerns the functions, powers and responsibilities that an agency exercises with regard to an institution, in which case, it is a reference to the Minister.

For the purposes of the second paragraph, the functions and powers that an agency exercises with regard to an institution include any approval, authorization, recommendation, indication, identification, designation, notice, opinion or advice.

47. Subject to the special provisions that it specifies, any provision of this Act that concerns or applies to an unamalgamated institution also concerns or applies to a grouped institution.

48. Subject to the special provisions of this Act and for the purposes of any text, the requests, documents, information, notices, details or proposals that are to be sent to a health and social services agency must be sent to the Minister. References to an obligation to consult an agency do not apply.

If a text provides that a power may be exercised or a request made by the Minister and an agency, only the Minister may act.

49. Any provision of a text that mentions an amalgamated institution by name continues to apply to the new institution resulting from an amalgamation, but only with regard to the facilities indicated on the amalgamated institution's most recent permit or with regard to the persons who hold an office or practise their profession there.

50. Subject to the special provisions of this Act, in any text, a reference to the executive director of a public institution is a reference to the president and executive director of an integrated health and social services centre or of an unamalgamated institution, with the necessary modifications.

However, for the purposes of any of sections 203, 204, 207, 208, 208.2 and 208.3 of the Act respecting health services and social services or section 31 of the Youth Protection Act (chapter P-34.1), the board of directors of an institution may provide that the responsibilities referred to in those sections are to be exercised by the institution's director of professional services, director of nursing care, midwifery services coordinator or director of youth protection, under the authority of the president and executive director, or of an assistant president and executive director determined by the board.

DIVISION III

SPECIAL APPLICATION PROVISIONS

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

51. Complaints filed under section 60 of the Act respecting health services and social services (chapter S-4.2) are examined by an integrated health and social services centre in accordance with sections 29 to 59 of the Act.

However, in regions having more than one integrated centre, complaints concerning a community organization referred to in section 334 of the Act are examined by the integrated centre resulting from the amalgamation of the agency and other institutions.

52. Sections 62 to 72 and 76.12 of the Act do not apply to an integrated health and social services centre.

53. The Minister tables in the National Assembly the report submitted by any integrated health and social services centre or unamalgamated institution under section 76.10 of the Act within 30 days of receiving it or, if the Assembly is not sitting, within 30 days of the opening of the next session or resumption.

54. Sections 182.0.2 to 182.0.4 of the Act do not apply to a public or private institution governed by the Act.

55. Public institutions must enter into a management and accountability agreement with the Minister.

The agreement must contain a definition of the institution's mission, the objectives it wishes to achieve while the agreement is in force and the main indicators to be used to measure results.

The institution must establish an action plan describing the means for implementing the agreement and the resources available to do so.

This agreement and the action plan derived from it must make it possible to implement the strategic directions determined by the Minister.

56. Sections 192.1 to 201 of the Act do not apply to the president and executive director of an integrated health and social services centre or of an unamalgamated institution.

57. The assistant president and executive director, senior administrators and senior management officers of an integrated health and social services centre or an unamalgamated institution may not, on pain of sanctions which may include dismissal, have a direct or indirect interest in an undertaking that causes their personal interest to conflict with that of the institution. However, such sanctions do not apply if the interest devolves to them by succession or gift, provided they renounce it or, after informing the board, dispose of it within the time determined by the board.

A dismissed assistant president and executive director, senior administrator or senior management officer becomes, for a period of three years, inapt to occupy any of those positions in any public institution.

On ascertaining that an assistant president and executive director, senior administrator or senior management officer is in conflict of interest, the board of directors must impose the necessary sanctions. It must also, within the next 10 days, inform the Minister of the situation in writing, including the sanctions that have been imposed.

The second paragraph of section 154 of the Act applies, with the necessary modifications, to the assistant president and executive director, senior administrator or senior management officer.

58. Within 60 days after being appointed, the assistant president and executive director, senior administrators and senior management officers must file with the board of directors a written statement of any pecuniary interests they have in legal persons, partnerships or enterprises that could enter into a contract with any health and social services institution. The statement must be updated within 60 days of the acquisition of such an interest by those persons and, each year, within 60 days from the anniversary of their appointment.

They must also file with the board of directors a written statement concerning the existence of any professional services contract between an institution and a legal person, partnership or enterprise in which they have a pecuniary interest, within 30 days after the contract is entered into.

59. Full-time senior administrators and senior management officers of an integrated health and social services centre or an unamalgamated institution must, under pain of sanctions which may include dismissal, devote themselves exclusively to the work of their institution and the duties of their office. However, they may carry out any mandate the Minister entrusts to them.

Section 200 of the Act also applies to those persons.

60. The users' committee of an integrated health and social services centre is composed of at least six members elected by all the chairs of the users' committees of all the amalgamated or grouped institutions that continue to exist under section 203, and of five representatives of the in-patients' committees designated by all the in-patients' committees set up under the third paragraph of section 209 of the Act.

An integrated health and social services centre must allocate to the users' committee the special budget provided for that purpose in its operating budget.

61. In addition to the requirements set out in section 242 of the Act, the resolution of the board of directors of an integrated health and social services centre must specify the facilities of the institution or grouped institution with regard to which privileges are granted to a physician or dentist. The resolution by which the board appoints a pharmacist under section 247 of the Act must also specify the facilities with regard to which the appointment applies.

In addition, the resolution must provide that, in the event that urgent or semi-urgent problems arise with regard to access to services at another facility of the integrated centre or of a grouped institution, a physician, dentist or pharmacist must, at the request of the director of professional services, the chair of the council of physicians, dentists and pharmacists, the head of a clinical department or, if these persons are absent or unable to act, the president and executive director of the integrated centre, provide temporary support at the facility indicated to him or her, collectively with the other members of his or her service or department.

In such cases, the professional qualifications of the physician, dentist or pharmacist concerned are taken into account, as are the staffing requirements of their facilities and the necessity of avoiding significant access problems with regard to the services in those facilities. The provision of temporary support may not have the effect of calling into question the person's primary practice in the facility where he or she works, does not apply with regard to a facility located 70 or more kilometres from that facility, and may not exceed a period of three months, which may be renewed after the situation has been re-evaluated.

62. In addition to the information required under section 278 of the Act, the integrated health and social services centre's annual activity report must, if applicable, include the information required under the fourth paragraph of section 391 of the Act with regard to community organizations.

63. The Minister tables in the National Assembly the annual report submitted by each integrated health and social services centre or unamalgamated institution under section 278 of the Act within 30 days of receiving it or, if the Assembly is not sitting, within 30 days of the opening of the next session or resumption.

64. The budgetary rules established by an integrated health and social services centre or an unamalgamated institution under the first paragraph of section 283 of the Act must not permit transfers of sums allocated to a service program, except with the authorization of the Minister, which can be given only in exceptional circumstances.

65. An integrated health and social services centre or an unamalgamated institution may use the services of an intermediate resource to carry out the mission of a centre it operates. It may also use the services of a family-type resource for the placement of adults or elderly persons and, if it operates a centre referred to in the second or third paragraph of section 310 of the Act, for the placement of children.

The institution itself recruits resources on the basis of its users' needs, in compliance with the general criteria determined by the Minister. It also sees to their assessment.

66. Sections 301, 304, 305, 305.1 to 305.3 and 307 of the Act do not apply.

For the purposes of section 302 of the Act, the reference to a resource recognized by an agency is a reference to a resource that has entered into an agreement with an institution.

An integrated health and social services centre or, in regions having more than one such centre, the one resulting from the amalgamation of the agency and other institutions, must maintain a register of resources that have entered into an agreement with an institution in the region, classified by type of clientele.

67. Two or more institutions may use the services of the same intermediate resource. The institutions concerned jointly decide on the professional follow-up of users and the payments to be made to the resource.

68. One or two persons who fit the descriptions given in the first or second paragraph, as applicable, of section 312 of the Act, except with regard to the reference to their recognition, are a foster family or a foster home.

69. In regions having more than one integrated health and social services centre, the one resulting from the amalgamation of the agency and other institutions exercises the powers of the agency set out in section 336 of the Act.

70. Section 339 of the Act does not apply. However, the Government may, by order, modify the territory of a health region.

71. Subject to the special provisions of this Act, the functions assigned to an agency by section 340 of the Act are exercised by the integrated health and social services centre or the Minister as follows:

(1) the integrated health and social services centre must enlist the public's participation in the management of the health and social services network and ensure that users' rights are respected;

(2) the integrated health and social services centre must ensure that health services and social services are provided to users safely;

(3) the Minister is responsible for allocating budgets to institutions;

(4) the integrated health and social services centre is responsible for granting subsidies to community organizations and financial allowances to private resources referred to in the first paragraph of section 454;

(5) the Minister is responsible for granting the subsidies referred to in the second paragraph of section 454 of the Act to community organizations;

(6) the integrated health and social services centre must ensure the coordination of the specific medical activities of physicians who are under an agreement referred to in section 360 or section 361.1 of the Act and the activities of the community organizations, intermediate resources and private nursing homes and community organizations referred to in section 454 of the Act and foster their cooperation with the other agents of community development;

(7) the Minister must ensure the coordination of the activities of institutions within the same region, as well as the coordination of services between institutions of neighbouring regions;

(8) the integrated health and social services centre must implement measures for the protection of public health and for the social protection of individuals, families and groups;

(9) the integrated health and social services centre must ensure that the human, physical and financial resources at its disposal are economically and efficiently managed;

(10) the integrated health and social services centre exercises the responsibilities assigned to an agency by the Act respecting pre-hospital emergency services (chapter S-6.2);

(11) the integrated health and social services centre must ensure management accountability on the basis of province-wide targets and recognized standards of accessibility, integration, quality, effectiveness and efficiency;

(12) the Minister is responsible for supporting institutions in the organization of their services and becoming involved with them to foster the signing of service agreements designed to meet the needs of the general public or, if no agreement is entered into, for indicating, in accordance with section 105.1 of the Act respecting health services and social services, the contribution expected of each institution;

(13) the Minister must allow the use of numerous standard agreement models in order to facilitate the making of agreements under subparagraph 12;

(14) the Minister must ensure that the mechanisms for referral and for service coordination between institutions are established and functional;

(15) the Minister may develop information and management tools for the institutions and adapt them to the distinctive characteristics of those institutions;

(16) the integrated health and social services centre must establish procedures and mechanisms for informing the general public and enlisting the public's participation in the organization of services, and ascertaining their level of satisfaction with the results obtained; the integrated health and social services centre must report on the application of this paragraph in a separate section of its annual management report;

(17) the integrated health and social services centre must develop mechanisms for the protection of users and for user rights advocacy.

72. Sections 341 to 342.1 of the Act do not apply to an integrated health and social services centre.

73. Section 343.0.1 of the Act does not apply to an integrated health and social services centre.

74. In regions having more than one integrated health and social services centre, the function assigned to an agency by subparagraph 1 of the first paragraph of section 346 of the Act is exercised by the integrated centre resulting from the amalgamation of the agency and other institutions.

In addition, subparagraphs 2, 4 and 5 of the first paragraph of that section do not apply to an integrated centre.

75. Sections 346.1 to 346.3 of the Act do not apply to an integrated health and social services centre.

76. Each public institution must, in the centres it specifies, develop a program of access to English-language health services and social services for the English-speaking population it serves or, if applicable, develop such a program jointly with other public institutions in the centres it specifies that are operated by those institutions.

The program must identify the English-language services that are available in the specified facilities. It must also set out the language requirements for the recruitment or assignment of the personnel needed to provide such services.

A public institution may, with the consent of a private institution under agreement, specify in its access program any services that may be provided to its users by the private institution under an agreement.

The program must take into account the institution's human, physical and financial resources; it must also be approved by the Government and revised at least once every five years.

77. For the purposes of section 349.1 of the Act, an integrated health and social services centre or an unamalgamated institution proposes directly to the Minister that it become associated with the operator of one of the places referred to in the second paragraph of that section.

The proposal so made by an institution is considered the proposal of the agency referred to in sections 349.2 and 349.3 of the Act.

The agreement required under section 349.3 of the Act must be signed by the Minister and the integrated health and social services centre, and the amount paid to the clinic under subparagraph 3 of the first paragraph of that section must be paid by the institution.

78. The power conferred on an agency under section 349.8 of the Act is exercised by the Minister.

79. For the purposes of section 349.9 of the Act, the Minister determines, after consulting with the region's institutions, whether access difficulties exist with respect to the services in the area of jurisdiction concerned.

80. Sections 350 and 351 of the Act do not apply to an integrated health and social services centre.

81. An integrated health and social services centre must take the measures necessary to coordinate its activities with those of other institutions, community organizations, and physicians subject to an agreement referred to in section 360 of the Act in order to rationalize the use of resources, ensure that they are equitably distributed, take into account the complementary character of institutions, specialized medical centres, community organizations and private health facilities, eliminate duplication of services and allow joint services to be set up.

82. The Minister may mandate an integrated health and social services centre to take the measures required to coordinate its services with those of the institutions in neighbouring regions.

83. Each public or private institution under agreement must submit its criteria for access to services to the integrated health and social services centre for approval, in particular with respect to the admission and discharge of users and the policies for their transfer. In regions having more than one integrated centre, the one resulting from the amalgamation of the agency and other institutions is responsible for approving access criteria.

The Minister may require a public or private institution under agreement with a special vocation to submit its access criteria directly to the Minister for approval. In such cases, the Minister must obtain the opinion of the integrated centre concerned.

84. An integrated health and social services centre or, in regions having more than one such centre, the one resulting from the amalgamation of the agency and other institutions, must set up and manage a regional access mechanism for the services determined by the Minister.

Each public or private institution under agreement must receive any person referred to its services in accordance with the regional services access mechanism.

85. An integrated health and social services centre exercises the functions set out in paragraphs 1 to 3 of section 359 of the Act, except in regions having more than one such centre, in which case those functions are exercised jointly by all the integrated centres. For each of those regions, the Minister determines which integrated centre is to set up the regional information system described in paragraph 4 of that section.

86. In regions having more than one integrated health and social services centre, the functions assigned to an agency by sections 361 and 361.1 of the Act are exercised by the integrated centre resulting from the amalgamation of the agency and other institutions.

In addition, the physician's application referred to in section 362 of the Act is sent to the integrated centre concerned.

87. Sections 370.1, 370.2, 370.4 to 370.6 and 370.8 of the Act do not apply.

The responsibilities of the regional nursing commission under section 370.3 of the Act and those of the regional multidisciplinary commission under section 370.7 of the Act are assumed, respectively, by the council of nurses and the multidisciplinary council of an integrated health and social services centre. In regions having more than one integrated centre, they are assumed by the one resulting from the amalgamation of the agency and other institutions.

88. Subparagraphs 3 and 4 of the first paragraph of section 371 of the Act do not apply.

In addition, in regions having more than one integrated health and social services centre, the functions assigned to an agency by sections 371 to 372.1 and 374 of the Act are exercised by the integrated centre resulting from the amalgamation of the agency and other institutions.

89. The Minister may, under section 372 of the Act, appoint a single public health director to be responsible for two or more regions determined by the Minister.

90. In addition to the responsibilities set out in section 373 of the Act, the public health director coordinates services and the use of resources for the purposes of the regional public health plan provided for by the Public Health Act (chapter S-2.2).

91. The Minister exercises the functions assigned to agencies by sections 376 and 377 of the Act.

92. For the purposes of section 380 of the Act, the reference to the agency is a reference to the integrated health and social services centre.

93. In addition to the functions the Minister assumes under section 383 of the Act, the Minister may, to the extent the Minister believes such action to be justified by the need to optimize resources and after consulting with the public or private institution under agreement concerned, oblige such an institution to use the services of a joint procurement group or to participate in a call for tenders held by such a group. The institution may be relieved of this obligation if it demonstrates, to the satisfaction of the Minister, that such a decision will not achieve the desired objectives.

94. The second paragraph of section 384 and sections 385, 385.1 to 385.8 and 385.10 of the Act do not apply to an integrated health and social services centre.

95. Section 385.9 of the Act applies to an integrated health and social services centre and to an unamalgamated institution.

96. Sections 386 to 396 of the Act do not apply to an integrated health and social services centre.

97. The recommendations mentioned in subparagraph 1 of the first paragraph of section 417.2 of the Act must be sent to the Minister.

98. Sections 417.10 to 417.16 of the Act do not apply to an integrated health and social services centre.

99. For the purposes of section 436.6 of the Act, a reference to an agency is a reference to an integrated health and social services centre.

100. For the purposes of paragraph 2 of section 436.7 of the Act, a reference to the agency is a reference to the Minister.

101. Subparagraph 7 of the first paragraph of section 436.8 of the Act does not apply to an integrated health and social services centre.

102. An integrated health and social services centre exercises, for its territory and even with regard to private institutions not under agreement, the functions assigned to the agency by the first paragraph of section 454 of the Act. The Minister exercises the functions provided for in the second paragraph of that section.

In addition, for the purposes of sections 457, 459 and 460 of the Act, a reference to the agency is a reference to an integrated health and social services centre.

103. For the purposes of the second paragraph of section 463 of the Act, the reference to the agencies is a reference to the public and private institutions.

The third paragraph of that section does not apply.

104. Each year, after consulting with the institutions, the Minister establishes budgetary rules to determine the amount of operating and capital expenditures that may be covered by subsidies to be allocated to the institutions.

The budgetary rules also govern subsidies to be allocated to other eligible persons, bodies and organizations that fulfil a special obligation arising from the Act respecting health services and social services or an agreement entered into in accordance with that Act.

The budgetary rules must be submitted to the Conseil du trésor for approval and, once approved, are public.

105. Each year, the Minister establishes special budgetary rules for the institutions with respect to their management and the granting of subsidies to community organizations and accredited private resources.

The rules applicable to institutions with respect to their management must provide for separate accounts to be kept for each service program.

106. In sections 466 and 475 of the Act, a reference to sections 464 and 465 of the Act is a reference to sections 104 and 105 of this Act.

In addition, the third paragraph of section 475 of the Act does not apply.

107. For the purposes of section 509 of the Act, the reference to an agency is a reference to a public institution.

108. For the purposes of section 510 of the Act, the references to an agency in the first paragraph are references to a public institution and the reference to an agency in the third paragraph is a reference to an integrated health and social services centre or, for regions having more than one integrated centre, to the one resulting from the amalgamation of the agency and other institutions.

The by-law referred to in the second paragraph of section 510 of the Act must prescribe that a regional committee is to be composed of not fewer than seven nor more than eleven members who are representative of the region's English-speaking population. It must also prescribe that the members of the committee are to be appointed by the board of directors of the integrated centre from a list of names provided by organizations that promote the interests of English speakers and are identified by the provincial committee set up in accordance with section 509 of the Act.

In the Montréal region, the lists of names are provided by organizations that promote the interests of English speakers and are identified by the integrated centres recognized under section 29.1 of the Charter of the French language.

In regions having more than one public institution, the by-law mentioned in the second paragraph is adopted after consultation with those institutions.

109. The second paragraph of section 520.2 of the Act does not apply to an integrated health and social services centre.

110. The first three paragraphs of section 520.3.1 of the Act do not apply to an integrated health and social services centre.

DIVISION IV

OTHER ACTS AND REGULATIONS

ACT TO PROVIDE FOR BALANCED BUDGETS IN THE PUBLIC HEALTH AND SOCIAL SERVICES NETWORK

111. Sections 5 and 6 of the Act to provide for balanced budgets in the public health and social services network (chapter E-12.0001) do not apply.

At the beginning of the fiscal year, the Minister sends each institution the amount of the sums allotted to it. The Minister also informs them of the ministerial policies and priorities to be complied with as regards budgetary balance, budgeting, services and, for integrated health and social services centres, subsidies and the allocation of resources.

112. In section 7 of the Act, a reference to the agency is a reference to the Minister and the reference to section 6 of the Act is a reference to the second paragraph of section 111 of this Act.

113. Section 8 of the Act, and the reference to that section 8 in section 14 of the Act, do not apply to an integrated health and social services centre.

TAXATION ACT

114. For the purposes of the definition of “private seniors’ residence” in section 1029.8.61.1 of the Taxation Act (chapter I-3), the reference to the health and social services agency for the region in which the facility is situated is a reference to the Minister.

ACT RESPECTING THE SHARING OF CERTAIN HEALTH INFORMATION

115. For the purposes of section 13 of the Act respecting the sharing of certain health information (chapter P-9.0001), a reference to an agency is a reference both to an integrated health and social services centre and to an unamalgamated institution.

ACT RESPECTING THE DETERMINATION OF THE CAUSES AND CIRCUMSTANCES OF DEATH

116. For the purposes of the second paragraph of section 33 of the Act respecting the determination of the causes and circumstances of death (chapter R-0.2), the reference to an agency is a reference to the Minister.

ACT RESPECTING THE REPRESENTATION OF FAMILY-TYPE RESOURCES AND CERTAIN INTERMEDIATE RESOURCES AND THE NEGOTIATION PROCESS FOR THEIR GROUP AGREEMENTS

117. The third paragraph of section 55 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) does not apply to an integrated health and social services centre.

ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

118. For the purposes of the Act respecting occupational health and safety (chapter S-2.1), the reference to an agency is, in all cases, a reference to an integrated health and social services centre. For regions having more than one integrated centre, a reference to the agency is, in all cases, a reference to the integrated centre resulting from the amalgamation of the agency and other institutions.

PUBLIC HEALTH ACT

119. For the purposes of the second paragraph of section 10 of the Public Health Act (chapter S-2.2), the parameters concerned must enable, as far as possible, a comparison of the health outcomes obtained throughout Québec with those obtained for each health region and, at the regional level, a

comparison of the health outcomes obtained in the various parts of the territories served by the integrated health and social services centres specified by the Minister.

120. For the purposes of sections 11, 13, 15 and 17 of the Act, a reference to an agency is a reference to the public health director.

For the purposes of sections 11, 12, 13 and 17 of the Act, a reference to the territory, the territory of the agency or the regional board's territory is a reference to the region.

In addition, for the purposes of sections 11 and 13 of the Act, a reference to an institution operating a local community service centre is a reference to an integrated health and social services centre.

121. Section 14 of the Act does not apply.

In addition, the obligation incumbent on institutions operating a local community service centre under section 17 of the Act does not apply.

122. The regional action plan developed by an integrated health and social services centre in accordance with section 11 of the Act must include measures that take into account the specific characteristics of the population living in the region. These measures are developed in collaboration with, in particular, the public institutions in the region and, if applicable, the community organizations concerned.

ACT RESPECTING PRE-HOSPITAL EMERGENCY SERVICES

123. For the purposes of the Act respecting pre-hospital emergency services (chapter S-6.2), a reference to an agency is, in all cases, a reference to an integrated health and social services centre. For the Montérégie and Gaspésie–Îles-de-la-Madeleine regions, a reference to an agency is, in all cases, a reference to an integrated centre resulting from the amalgamation of the agency and other institutions.

However, the functions and responsibilities assigned to an agency by sections 9, 10, 11 and 53 of the Act must be exercised jointly by the integrated centre mentioned in the first paragraph and the Minister.

ACT RESPECTING END-OF-LIFE CARE

124. For the purposes of the second paragraph of section 37 of the Act respecting end-of-life care (chapter S-32.0001), the reference to the health and social services agency territory is a reference to the region.

ACT RESPECTING BARGAINING UNITS IN THE SOCIAL AFFAIRS SECTOR

125. For the purposes of section 9 of the Act respecting bargaining units in the social affairs sector (chapter U-0.1), a bargaining unit may only include employees whose home base is in the same region.

126. For the purposes of section 13 of the Act, an amalgamation or grouping under this Act is deemed to be an amalgamation or integration referred to, respectively, in sections 323 and 330 of the Act respecting health services and social services (chapter S-4.2).

INDIVIDUAL AND FAMILY ASSISTANCE REGULATION

127. For the purposes of the first paragraph of section 88.1 of the Individual and Family Assistance Regulation (chapter A-13.1.1, r. 1), the reference to a health and social services agency is a reference to the Minister.

REGULATION RESPECTING ACCESS AUTHORIZATIONS AND THE DURATION OF USE OF INFORMATION HELD IN A HEALTH INFORMATION BANK IN A CLINICAL DOMAIN

128. For the purposes of section 16 of the Regulation respecting access authorizations and the duration of use of information held in a health information bank in a clinical domain (chapter P-9.0001, r. 1), the reference to an agency is a reference to both an integrated health and social services centre and an unamalgamated institution.

REGULATION RESPECTING THE SUPPLY OF MEDICATIONS TO AMBULANCE TECHNICIANS BY AN INSTITUTION

129. For the purposes of section 1 of the Regulation respecting the supply of medications to ambulance technicians by an institution (chapter P-10, r. 17), the reference to the territory of the health and social services agency responsible for the institution is a reference to the region in which that institution is situated.

REGULATION RESPECTING OCCUPATIONAL HEALTH SERVICES

130. For the purposes of section 3 of the Regulation respecting occupational health services (chapter S-2.1, r. 16), the reference to an agency is a reference to an integrated health and social services centre. For regions having more than one such centre, the reference is to the integrated centre resulting from the amalgamation of the agency and other institutions.

REGULATION RESPECTING THE CONDITIONS FOR OBTAINING A CERTIFICATE OF COMPLIANCE AND THE OPERATING STANDARDS FOR A PRIVATE SENIORS' RESIDENCE

131. For the purposes of the Regulation respecting the conditions for obtaining a certificate of compliance and the operating standards for a private seniors' residence (chapter S-4.2, r. 5.01), a reference to a local authority is a reference to an integrated health and social services centre.

In addition, for the purposes of sections 7, 11, 26, 38, 79, 80 and 82 of the Regulation, a reference to an agency is a reference to the Minister.

REGULATION RESPECTING CERTAIN TERMS OF EMPLOYMENT APPLICABLE TO OFFICERS OF AGENCIES AND HEALTH AND SOCIAL SERVICES INSTITUTIONS

132. Section 11.5 of the Regulation respecting certain terms of employment applicable to officers of agencies and health and social services institutions (chapter S-4.2, r. 5.1) applies only with regard to an officer physician position referred to in section 8.1 of the Regulation.

133. The function assigned to an agency by section 80 of the Regulation is exercised by the Minister.

134. For the purposes of section 80.1 of the Regulation, the reference to agencies is a reference to public institutions and to private institutions under agreement.

135. An officer enjoys the employment stability measures provided for in the Regulation, but the total time period covered by all the measures must not exceed 36 months.

136. If a position is eliminated because of a reorganization carried out pursuant to this Act, the maximum end-of-engagement indemnity provided for in sections 116 and 124 of the Regulation may not exceed 12 months' salary.

REGULATION RESPECTING CERTAIN TERMS OF EMPLOYMENT APPLICABLE TO SENIOR ADMINISTRATORS OF AGENCIES AND OF PUBLIC HEALTH AND SOCIAL SERVICES INSTITUTIONS

137. Division 1 of Chapter 2 of the Regulation respecting certain terms of employment applicable to senior administrators of agencies and of public health and social services institutions (chapter S-4.2, r. 5.2) does not apply.

138. The third paragraph of section 27.1 of the Regulation applies, except with regard to the reference to agencies.

139. The function assigned to an agency by section 91 of the Regulation is exercised by the Minister.

140. For the purposes of section 91.1 of the Regulation, the reference to the agencies is a reference to public institutions and to private institutions under agreement.

141. The copies of the documents mentioned in the third paragraph of section 132.1 of the Regulation must only be sent to the Minister.

The copies of the documents mentioned in the third paragraph of section 153 of the Regulation must only be sent to the arbitrator and the Minister.

REGULATION RESPECTING THE LEASING OF IMMOVABLES BY PUBLIC INSTITUTIONS AND AGENCIES

142. Sections 3 and 23 of the Regulation respecting the leasing of immovables by public institutions and agencies (chapter S-4.2, r. 16) do not apply.

REGULATION RESPECTING THE PROCEDURE TO BE OBSERVED FOR IMMOVABLE CONSTRUCTION PROJECTS OF HEALTH AND SOCIAL SERVICES AGENCIES AND PUBLIC AND PRIVATE INSTITUTIONS UNDER AGREEMENT

143. The third paragraph of section 3 and section 5 of the Regulation respecting the procedure to be observed for immovable construction projects of health and social services agencies and public and private institutions under agreement (chapter S-4.2, r. 18) do not apply.

REGULATION RESPECTING THE CONDITIONS FOR THE REGISTRATION OF AN AMBULANCE TECHNICIAN IN THE NATIONAL WORKFORCE REGISTRY

144. For the purposes of the Regulation respecting the conditions for the registration of an ambulance technician in the national workforce registry (chapter S-6.2, r. 1), a reference to an agency is a reference to an integrated health and social services centre.

CHAPTER V

SPECIAL FUNCTIONS AND POWERS ASSIGNED TO THE MINISTER

145. If of the opinion that the amalgamation of two or more institutions in the same region would improve the continuity of care, the Minister may, in accordance with section 318 of the Act respecting health services and social services and after consulting with the institutions concerned, request that the enterprise registrar issue letters patent of amalgamation in order to amalgamate the institutions.

Under the name attributed to it by the letters patent, the new institution resulting from the amalgamation enjoys all the rights, acquires all the property and assumes all the obligations of the amalgamated institutions, and the proceedings to which they were a party may be continued by the new institution without continuance of suit.

146. The Minister may, if of the opinion that the circumstances justify it and after consulting with the institutions concerned, decide that two or more institutions in the same region are to be administered by the same board of directors, composed in accordance with section 9 or 10 as specified by the Minister. In such cases, the Minister must consider the ethnocultural and linguistic characteristic of the institutions concerned, in particular those of institutions recognized under section 29.1 of the Charter of the French language.

The Minister's decision must be approved by the Government and must specify the date of the designations. Sections 12 and 13 apply to such designations.

Once the members have been designated, the Minister proceeds with appointments.

Thirty days after the date the Minister completes the appointment process, the institutions concerned by the Minister's decision cease to be administered by their respective boards of directors and begin to be administered by the first board of directors formed under this section.

147. The Minister may, by regulation, prescribe rules relating to the organizational structure for managing public institutions.

Similarly, the Minister may prescribe any other measure that a public institution must comply with in the interests of improved organization and sound management of the institution's resources, in particular with regard to the programs to be set up and the provision of services to users.

148. At the request of one or more groups composed of employees or professionals who work at a facility of an integrated health and social services centre or of a grouped institution administered by the board of directors of such a centre, or composed of persons from any sector of the population served by those institutions, the Minister must, for all the institutions indicated on the most recent permit of an amalgamated institution or the permit of a grouped institution, set up a single advisory committee charged with making recommendations to the board of directors of the integrated centre on the measures to be implemented to preserve the cultural, historic, linguistic or local character of the amalgamated or grouped institution, and, if applicable, with establishing the necessary ties with the foundations of the institutions as well as the persons in charge of research activities.

The committee is composed of seven members who are qualified to carry out its mandate and appointed by the integrated centre's board of directors.

The board must invite interested groups to provide it with lists of names from which it selects the committee members.

The committee must establish its operating rules.

149. Within the scope of the Minister's responsibilities with regard to the organization and operation of the health and social services network and the proper use of public funds, the Minister may issue directives to an integrated health and social services centre or an unamalgamated institution concerning its objectives, policies and actions in the performance of its functions. The directives may be addressed to one or more institutions and their content may vary according to the institution concerned.

The directives must be submitted to the Government for approval. Once approved, they are binding on the institution concerned.

Such directives issued must be tabled in the National Assembly within five days of being approved by the Government or, if the Assembly is not sitting, within five days of the opening of the next session or resumption.

150. To ensure sound management of the health and social services network, the Minister may require public institutions to use in common certain goods and services determined by the Minister.

151. To improve management of the information resources used in the health and social services network, any information resource project within the meaning of the Act respecting the governance and management of the information resources of public bodies and government enterprises (chapter G-1.03) must, under pain of nullity of the contracts entered into to carry out the project, be authorized by the Minister in the cases he or she determines.

The Minister authorizes a project only if of the opinion that it conduces to the interoperability of the network's information resources, the uniformity of standards and the similarity of information resource assets.

If such a project must also be authorized under the first paragraph of section 15 of the Act respecting the governance and management of the information resources of public bodies and government enterprises, the Minister may only give his or her authorization if of the opinion that the project meets the conditions set out in the second paragraph.

This section does not apply to a project considered by the Conseil du trésor to be of government-wide interest under the second paragraph of section 15 of that Act.

152. Exceptionally, if the Minister is of the opinion that the general management or the board of directors of a public institution does anything that is incompatible with the rules of sound management applicable to such an

institution, the Minister may, for a period not exceeding 180 days, appoint one or more persons to temporarily replace the president and executive director or assistant president and executive director, or to assume some of the powers of the institution's board of directors.

If deprived of some of its powers, the institution's board of directors continues to exercise only those powers that were not suspended.

153. The period provided for in the first paragraph of section 152 may be extended by the Minister for an additional period not exceeding 180 days.

154. A person appointed by the Minister to replace the president and executive director or assistant president and executive director, or to assume some of the powers of the institution's board of directors, may not be prosecuted for acts performed in good faith in the exercise of his or her functions.

155. On ceasing to assume the general management or the administration of the institution, the Minister may make recommendations in order to prevent a reoccurrence of the situation which gave rise to the decision.

The institution must send to the Minister an action plan to implement the recommendations. The board of directors ensures that it is carried out within the time specified in the plan.

CHAPTER VI

AMENDING PROVISIONS

ACT RESPECTING ADMINISTRATIVE JUSTICE

156. Section 25 of the Act respecting administrative justice (chapter J-3) is amended by striking out "12.0.1," in the second paragraph.

157. Paragraph 12.0.1 of section 3 of Schedule I to the Act is struck out.

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

158. Section 107.1 of the Act respecting health services and social services (chapter S-4.2) is amended by replacing "four" in the second paragraph by "five".

159. Section 131 of the Act is amended

(1) by inserting ", a senior managerial advisor" after "assistant executive director" in subparagraph 2 of the second paragraph;

(2) by striking out ", by an agency" in subparagraph 4 of the second paragraph;

(3) by replacing "of the board of directors of an agency or of the Régie" in subparagraph 4 of the second paragraph by "of the board of directors of the Régie".

160. Section 173 of the Act is amended by replacing "the executive director" in paragraph 1 by "the senior administrators".

161. Section 267 of the Act is replaced by the following section:

"**267.** An institution that is not represented by a joint procurement group referred to in section 383, recognized by the Minister for the negotiation and conclusion of a contract of civil liability insurance in favour of the institutions it represents and the management of the deductible, must enter into such a contract in respect of acts for which it may be held liable."

162. Section 274 of the Act is amended

(1) by replacing "No executive director of a public institution may, under pain of forfeiture of office, and no senior management officer or middle management officer of a public institution may" in the first paragraph by "Officers and senior administrators of a public institution must not";

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

"A dismissed officer or senior administrator becomes, for a period of three years, inapt to occupy either of those positions in any public institution.

On ascertaining that an officer or senior administrator has contravened this section, the board of directors must impose the necessary sanction. It must also, within the next 10 days, inform the Minister of the situation in writing, including the sanctions it has imposed."

163. Section 346.0.10 of the Act is amended by replacing "three years" in the second paragraph by "four years".

164. Section 413.1.1 of the Act is amended by striking out "at the latter's request" in the first paragraph.

165. Section 472.1 of the Act is amended

(1) by replacing everything after "which" in the first sentence of the first paragraph by "a joint procurement group recognized by the Minister under section 267 is required to discharge in connection with the management of a deductible on an insurance contract negotiated and concluded by the joint procurement group in favour of the institutions it represents.";

(2) by replacing "the association" in the second sentence of the first paragraph by "the joint procurement group".

166. Section 487.2 of the Act is amended by replacing "executive directors" in subparagraph 1 of the first paragraph by "senior administrators".

ACT RESPECTING BARGAINING UNITS IN THE SOCIAL AFFAIRS SECTOR

167. Section 36 of the Act respecting bargaining units in the social affairs sector (chapter U-0.1) is replaced by the following section:

"**36.** Except where the certification of an association of employees is revoked under section 24, the clauses negotiated and agreed at the national level of the collective agreement of each certified association of employees referred to in paragraph 1 of section 14, in force on the day before the date on which the new association of employees is certified, and the local arrangements that relate to it continue to apply for employees covered by those clauses until the date that is 30 days after the date on which the new association of employees is certified.

After that period, the clauses negotiated and agreed at the national level of the collective agreement of the newly certified association of employees and the local arrangements that relate to it apply for all employees included in the new bargaining unit. The first, second and third paragraphs of section 37 apply, with the necessary modifications, to those clauses and arrangements. The seniority lists referred to in the third paragraph of that section are posted within 30 days after the date of the end of the pay period that includes the date of coming into force of the clauses and arrangements.

The clauses negotiated and agreed at the local or regional level of a collective agreement of each certified association of employees referred to in paragraph 1 of section 14, in force on the day before the date on which the new association of employees is certified, continue to apply for employees covered by those clauses until the date of coming into force of the new clauses negotiated and agreed at the local or regional level. However, the parties, at the local or regional level, may, for the period between the date on which the new association is certified and the date of coming into force of the new clauses negotiated and agreed at the local or regional level, agree to apply all or some of the clauses negotiated and agreed at the local or regional level that apply to the newly certified association of employees and that were applicable to it on the day before the date on which it was certified. Likewise, if the new association of employees is certified in accordance with paragraph 4 of section 20, the local parties may, for the same period, agree to apply all or some of the clauses negotiated and agreed at the local or regional level that apply to one of the employee associations having agreed to merge into a single association and that were applicable to it on the day before the date on which it was certified. The first three paragraphs of section 37 apply, with the necessary modifications, to the clauses subject to the agreement, and the seniority lists referred to are posted within 30 days after the date of the end of the pay period that includes the date of coming into force of the agreement.

As of the date of coming into force of an agreement relating to a matter negotiated and agreed at the local or regional level, the corresponding replaced clauses cease to apply. The institution and the association of employees certified to represent the employees of a class of personnel governed by this Act may agree to bring the clauses negotiated and agreed at the local or regional level into force on different dates.”

CHAPTER VII

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

168. Order in Council 1823-91 (1992, G.O. 2, 267, French only), which establishes the boundaries of the health region of Montérégie, is amended by the withdrawal from that region of the entire territory of Municipalité régionale de comté de Brome-Missisquoi, the territory of the municipality of Sainte-Brigide-d’Iberville comprised within the territory of Municipalité régionale de comté du Haut-Richelieu, the territories of the municipalities of Ange-Gardien and Saint-Paul-d’Abbotsford comprised within the territory of Municipalité régionale de comté de Rouville, and the territory of Municipalité régionale de comté de La Haute-Yamaska.

Order in Council 1817-91 (1992, G.O. 2, 264, French only), which establishes the boundaries of the health region of Estrie, is amended by adding to that region the entire territory of Municipalité régionale de comté de Brome-Missisquoi, the territory of the municipality of Sainte-Brigide-d’Iberville comprised within the territory of Municipalité régionale de comté du Haut-Richelieu, the territories of the municipalities of Ange-Gardien and Saint-Paul-d’Abbotsford comprised within the territory of Municipalité régionale de comté de Rouville, and the territory of Municipalité régionale de comté de La Haute-Yamaska.

169. The employees of a grouped institution become, without further formality, employees of the integrated health and social services centre referred to in Schedule I.

The employees identified by the integrated centre exercise their functions in the facilities of the grouped institution, for the purpose of carrying out the mission of the centres operated by the institution. The employees are selected in particular on the basis of their knowledge of a language other than French that is spoken by the users of the grouped institution recognized under section 29.1 of the Charter of the French language (chapter C-11).

170. Subject to sections 171 and 172, persons who, on 31 March 2015, are employees of a health and social services agency or the institutions amalgamated with it become, without further formality and as of 1 April 2015, employees of the institution that succeeds the agency and institutions.

171. To ensure that the Minister is able to exercise his or her new functions under this Act, persons who are employees of an agency, public institution or health and social services network employers' association on 9 February 2015 and who are identified by the Conseil du trésor on the recommendation of the Minister become, on 1 April 2015 and without further formality, employees of the Ministère de la Santé et des Services sociaux.

The total number of employees so transferred must not exceed 10% of the total number of persons, excluding those who exercise functions related to public health, who are agency employees on 25 September 2014.

Such employees are deemed to have been appointed in accordance with the Public Service Act (chapter F-3.1.1). For casual employees of health and social services agencies and public institutions, this presumption applies only to the unexpired portion of their contract.

The Conseil du trésor determines their remuneration and their classification and any other condition of employment applicable to them.

172. Where this Act provides that more than one public institution has its head office in the same region, the Minister determines how the agency's staff is to be distributed among the integrated health and social services centres and unamalgamated institutions in the region in proportion to their staff or on the basis of available positions, as applicable.

The provisions of the collective agreements that pertain to the total closure of a particular institution and the creation of a new institution, or the total or partial integration of the particular institution into one or more institutions, apply, with the necessary modifications, to the transfer of employees under the first paragraph, whether or not activities are to be transferred to those institutions.

The employees are informed by the agency of the name of their new employer and become, on 1 April 2015 and without further formality, employees of that institution.

173. Agency employees transferred under section 170 or 172 join the bargaining unit of the employees of the service to which they are transferred, according to the class of personnel that corresponds to that of the bargaining unit of which they were members at the agency. They are subject to the same conditions of employment as the employees in the bargaining unit of the service to which they are transferred.

174. Despite any provision to the contrary under a collective agreement, an integrated health and social services centre employee who is laid off and has employment security is deemed, for re-assignment purposes, to be part of the bargaining unit for the same class of personnel as that of the integrated centre position to be filled.

The first paragraph applies for the period from 1 April 2015 to the date of certification of the new bargaining unit resulting from an amalgamation or transfer under this Act.

175. The Minister may offer an integrated health and social services centre employee benefiting from employment stability or employment security measures a transfer to the Ministère de la Santé et des Services sociaux. An employee who accepts such a transfer is deemed to have been appointed under the Public Service Act. The fourth paragraph of section 171 applies in such a case.

176. The "CHU de Québec" is renamed "CHU de Québec–Université Laval" and the "Institut universitaire de cardiologie et de pneumologie de Québec" is renamed "Institut universitaire de cardiologie et de pneumologie de Québec–Université Laval" and their letters patent are amended accordingly.

177. The activities of a residential and long-term care centre exercised by the CHU de Québec–Université Laval in the Résidence Paul Triquet facility, and the activities exercised by that institution in the Centre de traitement en santé mentale dans la communauté are transferred to the Centre intégré universitaire de santé et de services sociaux de la Capitale-Nationale on the constitution of that integrated centre. The Centre intégré universitaire de santé et de services sociaux de la Capitale-Nationale acquires all the movable property and assumes responsibility for all the activities exercised in those immovables and all the resulting obligations. On the date of the transfer, the staff and budget related to the transferred activities may not be smaller than those established as at 1 April 2014.

The Minister may, by ministerial order published in the *Gazette officielle du Québec*, determine any other particulars or conditions necessary to carry out the transfer.

178. The immovables situated at 789, rue de Belmont and 1212, rue Chanoine-Morel in the city of Québec that are owned by the CHU de Québec–Université Laval, along with all the institution's rights and obligations relating to those immovables, are transferred to the Centre intégré universitaire de santé et de services sociaux de la Capitale-Nationale.

The Centre intégré universitaire de santé et de services sociaux de la Capitale-Nationale must, before 1 July 2015, file with the registrar a statement that announces the transfer, refers to this section and includes a description of the transferred immovables.

179. The Minister must, not later than 1 October 2015, make an order transferring specified activities exercised by the CHU de Québec–Université Laval to the Centre intégré universitaire de santé et de services sociaux de la Capitale-Nationale so that it takes on additional activities inherent in the mission of a general and specialized hospital centre. The transferred activities, mainly primary and secondary care activities, must include part of the physical health

program, the adult and pediatric mental health program, including psychiatric emergency care, and the seniors program. The primary care liaison teams that cover emergency rooms and patient care units must also be transferred.

To allow the Centre intégré universitaire de santé et de services sociaux de la Capitale-Nationale to use all or part of the immovables owned by the CHU de Québec–Université Laval, the ministerial order may set out the terms under which space may be leased in those immovables.

The ministerial order may also provide for the transfer of the immovables in which the transferred activities are exercised. In such a case, the Centre intégré universitaire de santé et de services sociaux de la Capitale-Nationale must, within 90 days after the transfer date, file with the registrar a statement that, among other things, announces the transfer, refers to this section and the ministerial order, and includes a description of the transferred immovables.

On the transfer date specified in the ministerial order, the Centre intégré universitaire de santé et de services sociaux de la Capitale-Nationale acquires all the movable property relating to the transfer and assumes responsibility for all the activities of the CHU de Québec–Université Laval that are transferred to it and all the resulting obligations, including those relating to leases.

The ministerial order made under this section is published in the *Gazette officielle du Québec.*

The decisions of the board of directors of the CHU de Québec–Université Laval made prior to the date of the transfer must be made in the best interests of the transfer of activities provided for in this section.

180. The Minister must, for the same reason as that set out in section 179, make an order to transfer the activities exercised by the Institut universitaire de cardiologie et de pneumologie de Québec–Université Laval and relating to primary care liaison teams to the Centre intégré universitaire de santé et de services sociaux de la Capitale-Nationale. Section 177 applies, with the necessary modifications, to the transfer.

181. The Minister must, not later than 1 April 2020, make an order transferring the activities of a general and specialized hospital centre exercised by the Centre hospitalier de l'Université de Montréal in the Hôpital Notre-Dame du CHUM facility, except the specialized and superspecialized activities, to the Centre intégré universitaire de santé et de services sociaux du Centre-Est-de-l'Île-de-Montréal so that it takes on additional activities inherent in the mission of a general and specialized hospital centre.

On the transfer date specified in the ministerial order, the Centre intégré universitaire de santé et de services sociaux du Centre-Est-de-l'Île-de-Montréal acquires all the movable property relating to the transfer and assumes responsibility for all the activities of the Centre hospitalier de l'Université de Montréal that are transferred to it and all the resulting obligations, including those relating to leases.

To allow the Centre intégré universitaire de santé et de services sociaux du Centre-Est-de-l'Île-de-Montréal to use the immovable situated at 1560, rue Sherbrooke Est in Montréal and owned by the Centre hospitalier de l'Université de Montréal, the ministerial order sets out the terms under which space in that immovable may be leased between the two institutions until the immovable and all the related rights and obligations are transferred to the Centre intégré universitaire de santé et de services sociaux du Centre-Est-de-l'Île-de-Montréal. Following the transfer of the immovable and in order to allow the Centre hospitalier de l'Université de Montréal to use certain facilities it needs to continue exercising its specialized and superspecialized activities, the ministerial order sets out the terms under which space may be leased in that immovable between the two institutions.

Within 90 days after the date of transfer of the immovable, the Centre intégré universitaire de santé et de services sociaux du Centre-Est-de-l'Île-de-Montréal must file with the registrar a statement that, among other things, announces the transfer, refers to this section and the ministerial order, and includes a description of the transferred immovable.

The ministerial order made under this section is published in the *Gazette officielle du Québec*.

The decisions of the board of directors of the Centre hospitalier de l'Université de Montréal made prior to the date of the transfer of activities must be made in the best interests of the transfer.

182. The activities of a rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, visual, motricity or language impairment) and exercised by the Centre de réadaptation en déficience physique Le Bouclier on 31 March 2015 in the following facilities are transferred to the Centre intégré de santé et de services sociaux des Laurentides on the constitution of that integrated centre:

– Centre de réadaptation Le Bouclier, situated at 29, chemin d'Oka in Saint-Eustache;

– Centre de réadaptation Le Bouclier, situated at 225, rue du Palais in Saint-Jérôme;

– Centre de réadaptation Le Bouclier, situated at 1300, boulevard du Curé-Labelle in Blainville;

– Centre de réadaptation Le Bouclier, situated at 51, rue Boyer in Saint-Jérôme;

– Centre de réadaptation Le Bouclier, situated at 11, rue Boyer in Saint-Jérôme;

– Centre de réadaptation Le Bouclier, situated at 144, rue Principale Est in Sainte-Agathe-des-Monts;

– Centre de réadaptation Le Bouclier, situated at 515, rue Hébert in Mont-Laurier;

– Centre de réadaptation du Bouclier-de-Lachute, situated at 145, avenue de la Providence in Lachute;

– Centre de réadaptation du Bouclier-de-Sainte-Agathe, situated at 234, rue Saint-Vincent in Sainte-Agathe-des-Monts.

The Centre intégré de santé et de services sociaux des Laurentides acquires all the movable property related to the transfer and assumes responsibility for all the activities of the Centre de réadaptation en déficience physique Le Bouclier in those immovables and all the resulting obligations, including those relating to leases. On the date of the transfer, the staff and budget related to the transferred activities may not be smaller than those established as at 1 April 2014.

The Minister may, by ministerial order published in the *Gazette officielle du Québec*, determine any other particulars or conditions necessary to carry out the transfer.

183. No transfer duties provided for in the Act respecting duties on transfers of immovables (chapter D-15.1) are payable by an institution for the transfer of an immovable under this Act.

184. For the purposes of section 30 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), the date of the amalgamation or grouping of institutions or of the transfer of activities under this Act is deemed to be the date that is 60 days after the signing of the group agreements which ensure overall that at least 70% of all the resources represented by a recognized association are covered by those agreements.

185. For the purposes of sections 12 to 34 of the Act respecting bargaining units in the social affairs sector (chapter U-0.1), the date of the amalgamation or grouping of institutions or of the transfer of activities under this Act is deemed to be the date that is 60 days after the signing of the agreements concerning the clauses negotiated and agreed at the national level which ensure overall that at least 70% of all the employees of the health and social services network are covered by those clauses.

Until the Commission des relations du travail has rendered a decision under the first paragraph of section 25 of that Act, any parties who have not entered into such agreements must continue negotiating.

186. Despite the second paragraph of section 35 of the Act respecting bargaining units in the social affairs sector, after an amalgamation under this Act, the parties have 18 months from the date on which the new association of

employees of an integrated health and social services centre is certified to agree on matters defined as being the subject of clauses negotiated and agreed at the local level.

187. Each public institution must, no later than six months after the coming into force of the first regulation made under section 147, carry out an administrative reorganization in order to comply with the rules and measures set out in the regulation.

188. The term of office of the members of the boards of directors of amalgamated health and social services agencies and institutions ends on 31 March 2015. This also holds for members of the boards of directors of the Centre de santé et de services sociaux des Îles, of grouped institutions and of unamalgamated institutions.

189. The positions of senior administrator, senior management officer and, if they perform administrative duties, middle management officer of amalgamated or grouped institutions and the positions of executive director of unamalgamated institutions are abolished on 31 March 2015. Persons who occupy such positions are deemed to have received the notices required under, as applicable, sections 86, 92 and 94 of the Regulation respecting certain terms of employment applicable to officers of agencies and health and social services institutions (chapter S-4.2, r. 5.1) or sections 92 and 94 of the Regulation respecting certain terms of employment applicable to senior administrators of agencies and of public health and social services institutions (chapter S-4.2, r. 5.2), and the time limits prescribed by those sections are deemed to be expired.

The contract of the president and executive director of an agency ends on 31 March 2015. He or she is deemed to have received the notices required under the applicable conditions of employment, and the time limits prescribed are deemed to be expired.

Any person referred to in this section whose position has been eliminated is not entitled to indemnities other than those provided under his or her conditions of employment. An executive director of an institution who chooses to maintain his or her employment contract may benefit from this measure for a period of not more than 12 months.

190. For the purpose of appointing the members of the first board of directors of an integrated health and social services centre referred to in section 10, the list of names mentioned in paragraph 7 of that section is to be provided by the universities with which the amalgamated institutions are affiliated.

191. To ensure the smooth operation of integrated health and social services centres and unamalgamated institutions as of 1 April 2015, and despite paragraph 9 of sections 9 and 10, the first president and executive director of each of those institutions is appointed by the Minister after a selection process initiated by the Minister, including an invitation for applications held as determined by the Minister.

The president and executive director may, on his or her appointment, appoint the first director of human resources and the first director of financial resources after a selection process initiated by the Minister, including an invitation for applications held as determined by the Minister. An appointment made before 1 April 2015 takes effect on that date.

192. For the first appointment of members of a board of directors under this Act, the second and third paragraphs of section 17 apply without taking into account the members designated under paragraphs 1 to 6 of sections 9 and 10.

The first regulation made under the first paragraph of section 12 is not subject to the publication requirement or the date of coming into force set out in sections 8 and 17 of the Regulations Act (chapter R-18.1).

193. Despite section 33, the first assistant president and executive director of an integrated health and social services centre or an unamalgamated institution is appointed by the Minister after a selection process initiated by the Minister, including an invitation for applications held as determined by the Minister.

194. Despite section 137 and until the Minister makes a regulation under the second paragraph of section 34, the provisions of the Regulation respecting certain terms of employment applicable to senior administrators of agencies and of public health and social services institutions (chapter S-4.2, r. 5.2) that are applicable to an executive director and are not contrary to the provisions of this Act apply to the assistant president and executive director of the institution.

The selection committee referred to in section 8 of the Regulation is composed of five members, of whom two are designated by the Minister and three by the institution. The recommendations of the selection committee must receive the consent of the majority of the committee members, including that of at least one person designated by the Minister.

195. To ensure the smooth operation of integrated health and social services centres and unamalgamated institutions as of 1 April 2015, the first president and executive director of each institution exercises all the powers of the board of directors until 30 September 2015 or the date of appointment of the majority of members referred to in paragraph 8 of section 9 or 10, as applicable, whichever comes first.

196. The appointments, privileges or status granted, as applicable, by an amalgamated or grouped institution to a physician, dentist or pharmacist who, on 31 March 2015, practises in a centre operated by the institution, are deemed to have been granted by a resolution of the integrated health and social services centre that succeeds the centre or whose board of directors administers the grouped institution under the same conditions and exclusively for the facilities in which the physician, dentist or pharmacist was practising on that date, until

the appointments and privileges are renewed in accordance with the Act respecting health services and social services and this Act.

In addition, the resolution is deemed to provide that, in the event that urgent or semi-urgent problems arise with regard to access to services at another facility of the integrated centre or grouped institution, a physician, dentist or pharmacist must, at the request of the director of professional services, the chair of the council of physicians, dentists and pharmacists, the head of a clinical department or, if these persons are absent or unable to act, the president and executive director of the integrated centre, provide temporary support at the facility indicated to him or her, collectively with the other members of his or her service or department.

In such cases, the professional qualifications of the physician, dentist or pharmacist concerned are taken into account, as are the staffing requirements of their own facilities and the necessity of avoiding significant access problems with regard to the services in those facilities. The provision of temporary support may not have the effect of calling into question the person's primary practice in the facility where he or she works, does not apply with regard to a facility located 70 or more kilometres from that facility, and may not exceed a period of three months, which may be renewed after the situation has been re-evaluated.

197. In regions having more than one public institution, appointments, privileges or status granted, as applicable, by an institution to a physician, dentist or pharmacist who, on 31 March 2015, practises in the public health department of an agency, are deemed to have been granted, by resolution and under the same conditions, by the integrated centre resulting from the amalgamation of the agency and other institutions.

198. Senior administrators and senior management officers in office on 1 April 2015 must file the statement of interests required under section 58 not later than 1 June 2015.

199. Any insurance contract entered into by an association recognized by the Minister under section 267 of the Act respecting health services and social services, as it read before 1 April 2015, is deemed to have been entered into by the joint procurement group recognized by the Minister under section 267 of the Act, as replaced by section 161 of this Act.

Likewise, a performance guarantee in respect of an obligation and, if applicable, an advance granted to an association under section 472.1 of the Act respecting health services and social services, as it read before 1 April 2015, are transferred to the joint procurement group referred to in the first paragraph.

200. Despite the Act to provide for balanced budgets in the public health and social services network (chapter E-12.0001), the Minister makes known the operating budget of the integrated health and social services centres and unamalgamated institutions at the beginning of the 2015–2016 fiscal year.

The sum of the amalgamated institutions' and, if applicable, grouped institutions' operating budgets becomes the operating budget of the integrated health and social services centre that succeeds those institutions and, if applicable, that administers the grouped institutions for the 2015–2016 fiscal year. However, the Minister may send an adjusted operating budget to an institution during that fiscal year to enable it to exercise the new functions resulting from this Act.

201. The Minister is not required to inform each health and social services agency, before 1 April 2015, of the amount the Minister allocates to its operating budget for the following fiscal year, and no operating budget for the fiscal year beginning on that date is sent to the agency.

202. The records and documents of an amalgamated institution and a health and social services agency become, without further formality, those of the integrated health and social services centre that succeeds them.

In addition, the users' records of a grouped institution are deemed to also be those of the integrated centre whose board of directors administers the grouped institution.

203. Any users' committee established under section 209 of the Act respecting health services and social services for an amalgamated or grouped institution continues to exist and to exercise its responsibilities within the integrated health and social services centre resulting from the amalgamation with respect to each of the facilities specified on the most recent permit of the amalgamated institution or the permit of the grouped institution. Such a committee carries out its activities under the responsibility of the integrated centre's users' committee.

The integrated centre must allocate to any users' committee whose existence is so continued the special budget provided for that purpose in its operating budget.

Sections 209 to 212.1 of that Act apply to such a committee. However, any documents that a users' committee is required to send to the institution must be sent to the users' committee of the integrated centre.

204. A people's forum established under section 343.1 of the Act respecting health services and social services, a regional department of general medicine established under section 417.1 of that Act, and a regional pharmaceutical services committee established under section 417.7 of that Act are continued and their members remain in office and continue to exercise their responsibilities in accordance with the relevant provisions of this Act.

Such a forum, department and committee are deemed to be constituted within each integrated health and social services centre. In regions having more than one integrated health and social services centre, they are deemed to be constituted within the integrated centre resulting from the amalgamation of the

agency and other institutions. The president and executive director of the institution, or a person designated by him or her, is a member of those entities.

205. An integrated health and social services centre that succeeds an institution indicated in a program developed under section 348 of the Act respecting health services and social services, in force on 31 March 2015, or whose board of directors administers a grouped institution indicated in such a program must provide access, in the English language for English-speaking persons, to the services mentioned in the program until a new program is approved under the second paragraph of section 76 of this Act. An unamalgamated institution indicated in such a program and an institution to which services mentioned in such a program are transferred are bound by the same obligation.

206. An integrated health and social services centre that succeeds an institution designated under section 508 of the Act respecting health services and social services or whose board of directors administers a grouped institution so designated must continue to ensure that English-speaking persons have access to English-language health and social services in the facilities indicated on the most recent permit of the amalgamated institution or the permit of the grouped institution.

The program referred to in section 76 must include the services provided in any facility referred to in the first paragraph.

207. If all the institutions amalgamated under this Act are recognized under section 29.1 of the Charter of the French language, the integrated health and social services centre resulting from the amalgamation is deemed to have obtained such recognition.

If the majority of the institutions amalgamated under this Act are recognized under section 29.1 of the Charter of the French language, the integrated centre resulting from the amalgamation is deemed to have obtained such recognition, except with respect to the facilities indicated on the most recent permit of the amalgamated institution or institutions that were not recognized.

If one or more institutions amalgamated under this Act are recognized under section 29.1 of the Charter of the French language, the integrated centre resulting from the amalgamation is deemed to have obtained such recognition with respect to the facilities indicated on the most recent permit of the recognized amalgamated institution or institutions.

An institution that retains recognition under the third paragraph with respect to one or more of its facilities is considered to be a recognized institution for the purposes of the first paragraph of section 146.

208. An integrated health and social services centre resulting from an amalgamation under this Act that requests the withdrawal of a recognition under the third paragraph of section 29.1 of the Charter of the French language must, for the request to be admissible, file the request together with a favourable

recommendation by at least two thirds of the members of the regional committee for programs of access to health services and social services in the English language established under section 510 of the Act respecting health services and social services for the region and a favourable recommendation by the provincial committee for the delivery of health and social services in the English language established under section 509 of that Act.

The request for withdrawal of the recognition of a grouped institution must also be accompanied by a favourable recommendation by at least two thirds of the votes cast by the members of that institution.

209. Despite the provisions of section 148 relating to the setting up of the advisory committee and its composition, an advisory committee is set up to advise the board of directors of the Centre intégré universitaire de santé et de services sociaux de la Capitale-Nationale, which administers the grouped institution Saint Brigid's–Jeffery Hale Hospital, on the administration of the health and social services provided in the facilities of the grouped institution.

The committee is composed of the nine following members:

(1) the director of the grouped institution Saint Brigid's–Jeffery Hale Hospital appointed under section 210;

(2) one person designated by and from among the members of the council of physicians, dentists and pharmacists practising in the facilities of the grouped institution;

(3) one person designated by and from among the members of the council of nurses who work in the facilities of the grouped institution;

(4) one person designated by and from among the members of the multidisciplinary council who work in the facilities of the grouped institution;

(5) one person designated by and from among the members of the users' committee of the grouped institution whose existence is continued under section 203;

(6) one person designated by the board of directors of the foundations of the grouped institution;

(7) one person designated by the members of the grouped institution;

(8) two persons co-opted by the members referred to in subparagraphs 1 to 7, to ensure the representation of the region's English-speaking community.

210. The board of directors of the Centre intégré universitaire de santé et de services sociaux de la Capitale-Nationale appoints the director of the grouped institution Saint Brigid's–Jeffery Hale Hospital after consulting with the members of the advisory committee referred to in subparagraphs 2 to 8 of the

second paragraph of section 209. The director, under the authority of the president and executive director of the integrated centre, is responsible for, among other things, the operations of the grouped institution's facilities.

211. In addition to the functions assigned to it by section 148, the advisory committee referred to in section 209 exercises, with respect to the facilities of the grouped institution Saint Brigid's–Jeffery Hale Hospital, the following functions:

(1) ensuring that the integrated centre's board of directors is informed of the English-speaking community's particular needs with respect to health and social services and recommending measures to the board to ensure that the services provided in the grouped institution's facilities meet those needs;

(2) making recommendations to the integrated centre's board of directors on the organization and operation of the grouped institution;

(3) acting as liaison between the integrated centre, the grouped institution, its members and the foundation of the grouped institution, and the region's English-speaking community;

(4) making recommendations to the integrated centre's board of directors to ensure the continuity of English-language services in the grouped institution's facilities, improve the quality of those services and facilitate their development;

(5) giving an opinion on the organization plan prepared under section 183 of the Act respecting health services and social services with respect to the integrated centre's structure, management, services and departments;

(6) assuming any other function the board of directors of the integrated centre entrusts to it.

212. If an institution that operates a centre designated as a university hospital centre, university institute or affiliated university centre under sections 88 to 91 of the Act respecting health services and social services amalgamates with another institution, the designation remains valid but only for the centre and in the facilities indicated on the most recent permit of the amalgamated institution.

213. An integrated health and social services centre resulting from the amalgamation of an institution for which the Minister determines, on 31 March 2015, under section 112 of the Act respecting health services and social services, a supraregional vocation with regard to certain highly specialized services it offers retains that supraregional vocation with regard to the same services and for the facilities where those services were offered on that date.

214. Natural persons who, on 31 March 2015, are members of an institution that is a legal person under section 139 of the Act respecting health services and social services may continue to exercise the powers conferred on them by

the Act on that date with regard to the immovables that are owned by such an institution on that date. The new institution must keep an up-to-date list of these persons for each of the legal persons so designated of which it is composed.

This section does not apply to grouped institutions and their members.

215. A foundation whose purpose, as defined in its constituting act, is essentially to collect contributions made for the benefit of an amalgamated institution may continue to collect contributions that are to be used for a purpose or purposes corresponding to those mentioned in section 272 of the Act respecting health services and social services, for the benefit of the facilities indicated on the institution's most recent permit.

A grouped institution's members may support the foundation in planning fundraising events, collecting contributions and working with the foundation in allocating the contributions collected in accordance with section 272 of that Act.

216. Any designation, recognition, certification, accreditation or other action or decision made or performed by a health and social services agency and that, under this Act, is the responsibility of the Minister or an institution, as applicable, is deemed to have been made or performed by them.

Similarly, any agreement entered into by an agency under section 475 of the Act respecting health services and social services is deemed to have been entered into with the Minister.

217. The Government may, by regulation, take any measure necessary or useful for carrying out this Act and fully achieving its purpose.

A regulation made under this section is not subject to the publication requirement or the date of coming into force set out in sections 8 and 17 of the Regulations Act (chapter R-18.1) and may apply, after publication and if the regulation so provides, from a date not prior to 1 April 2015.

218. If an employers' association in the health and social services network or a group of institutions ceases its activities, the Government may, after consulting with the public institutions concerned, determine, with regard to any text, who is to assume the functions, powers or responsibilities that such a text entrusts to the association or group.

219. Subject to section 220, an integrated health and social services centre or, in the regions having more than one integrated centre, the one resulting from the amalgamation of the agency and other institutions is responsible for the payroll service activities of the region's public institutions and the information assets those institutions use.

The integrated centre acquires all the movable property relating to those activities as well as all resulting obligations, including those relating to leases. The staff and budget transferred in connection with those activities may not be smaller than those established as at 1 April 2014.

If transferring the activities to an integrated centre makes it necessary to transfer an immovable, the transferor institution must agree with the integrated centre on the transfer.

The information assets owned by a public institution are transferred to the integrated centre in the region that is responsible for them, with all the related rights and obligations.

An institution must release the information necessary to implement this section to the integrated centre concerned.

Nothing in this section transfers ownership to the integrated centre of the personal information contained in the information assets or modifies the confidentiality rules that apply to it.

220. The McGill University Health Centre and the Centre hospitalier de l'Université de Montréal remain responsible for their payroll service activities. These institutions, as well as the CHU de Québec–Université Laval, the Institut de cardiologie de Montréal, the Centre hospitalier universitaire Sainte-Justine and the integrated health and social services centres in the Montréal region, continue to own their information assets and remain responsible for the related activities.

In addition, the CHU de Québec–Université Laval is responsible for the activities related to the information assets that the Institut universitaire de cardiologie et de pneumologie de Québec–Université Laval uses.

The information assets owned by the Institut universitaire de cardiologie et de pneumologie de Québec–Université Laval, with all the related rights and obligations, are transferred to the CHU de Québec–Université Laval.

The CHU de Québec–Université Laval acquires all the movable property relating to activities related to the information assets of the Institut universitaire de cardiologie et de pneumologie de Québec–Université Laval and assumes all the resulting obligations, including those relating to leases. The staff and budget transferred in connection with these activities may not be smaller than those established as at 1 April 2014.

The third, fifth and sixth paragraphs of section 219 apply, with the necessary modifications.

221. The names of the facilities indicated on the first permit that the Minister issues to an integrated health and social services centre are those indicated on the most recent permit of each amalgamated institution.

Subsequently, the name of a facility of an integrated health and social services centre can only be amended at the latter's request, filed with the approval of the advisory committee set up under section 148, if applicable.

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

223. This Act comes into force on 1 April 2015, except sections 12 to 17, 34, 159, 160, 162, 163, 166, 171, 172, 188 to 194, 201, 217, 218 and 222, which come into force on 9 February 2015.

SCHEDULE I
(*Sections 4 to 6*)

Health region: Bas-Saint-Laurent (01)

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DU BAS-SAINT-LAURENT
- CENTRE DE RÉADAPTATION EN DÉFICIENCE INTELLECTUELLE ET EN TROUBLES ENVAHISSANTS DU DÉVELOPPEMENT DU BAS-SAINT-LAURENT
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE KAMOURASKA
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA MATAPÉDIA
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA MITIS
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE MATANE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE RIMOUSKI-NEIGETTE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE RIVIÈRE-DU-LOUP
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE TÉMISCOUATA
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DES BASQUES
- CENTRE JEUNESSE DU BAS-ST-LAURENT

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ DE SANTÉ ET DE SERVICES SOCIAUX DU BAS-SAINT-LAURENT

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre
- A residential and long-term care centre

- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder

- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, visual, motricity or language impairment)

- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction

- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

The head office of the institution is located in Rimouski, in the judicial district of Rimouski.

Territory served:

Bas-Saint-Laurent health region

Health region: Saguenay–Lac-Saint-Jean (02)

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DU SAGUENAY–LAC-SAINT-JEAN
- CENTRE DE RÉADAPTATION EN DÉFICIENCE INTELLECTUELLE ET EN TROUBLES ENVAHISSANTS DU DÉVELOPPEMENT DU SAGUENAY–LAC-SAINT-JEAN
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX CLÉOPHAS-CLAVEAU
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE CHICOUTIMI
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE JONQUIÈRE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LAC-SAINT-JEAN-EST
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DOMAINE-DU-ROY
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX MARIA-CHAPDELAINE
- LE CENTRE JEUNESSE DU SAGUENAY–LAC-SAINT-JEAN

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ UNIVERSITAIRE DE SANTÉ ET DE SERVICES SOCIAUX DU SAGUENAY–LAC-SAINT-JEAN

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder

- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, visual, motricity or language impairment)

- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction

- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

The head office of the institution is located in Saguenay, in the judicial district of Chicoutimi.

Territory served:

Saguenay–Lac-Saint-Jean health region

Health region: Capitale-Nationale (03)

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DE LA CAPITALE-NATIONALE
- CENTRE DE RÉADAPTATION EN DÉPENDANCE DE QUÉBEC
- CENTRE DE RÉADAPTATION EN DÉFICIENCE INTELLECTUELLE DE QUÉBEC
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE CHARLEVOIX
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA VIEILLE-CAPITALE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE PORTNEUF
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE QUÉBEC-NORD
- INSTITUT DE RÉADAPTATION EN DÉFICIENCE PHYSIQUE DE QUÉBEC
- INSTITUT UNIVERSITAIRE EN SANTÉ MENTALE DE QUÉBEC
- CENTRE JEUNESSE DE QUÉBEC

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ UNIVERSITAIRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA CAPITALE-NATIONALE

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A hospital centre belonging to the class of psychiatric hospital centres
- A child and youth protection centre
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder

- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, visual or motricity impairment)

- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction

- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

- A rehabilitation centre belonging to the class of rehabilitation centres for mothers with adjustment problems

The head office of the institution is located in Québec, in the judicial district of Québec.

Territory served:

Capitale-Nationale health region

Public institution administered by the board of directors of the public institution resulting from the amalgamation:

SAINT BRIGID'S–JEFFERY HALE HOSPITAL

Health region: Mauricie et Centre-du-Québec (04)

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DE LA MAURICIE ET DU CENTRE-DU-QUÉBEC
- CENTRE DE RÉADAPTATION INTERVAL
- CENTRE DE RÉADAPTATION EN DÉPENDANCE DOMRÉMY-DE-LA-MAURICIE–CENTRE-DU-QUÉBEC
- CENTRE DE RÉADAPTATION EN DÉFICIENCE INTELLECTUELLE ET EN TROUBLES ENVAHISSANTS DU DÉVELOPPEMENT DE LA MAURICIE-ET-DU-CENTRE-DU-QUÉBEC–INSTITUT UNIVERSITAIRE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX D'ARTHABASKA-ET-DE-L'ÉRABLE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE BÉCANCOUR-NICOLET-YAMASKA
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA VALLÉE-DE-LA-BATISCAN
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE L'ÉNERGIE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE MASKINONGÉ
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE TROIS-RIVIÈRES
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DRUMMOND
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DU HAUT-SAINT-MAURICE
- LE CENTRE JEUNESSE DE LA MAURICIE ET DU CENTRE-DU-QUÉBEC

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ UNIVERSITAIRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA MAURICIE-ET-DU-CENTRE-DU-QUÉBEC

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder
- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, visual, motricity or language impairment)
- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction
- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems
- A rehabilitation centre belonging to the class of rehabilitation centres for mothers with adjustment problems

The head office of the institution is located in Trois-Rivières, in the judicial district of Trois-Rivières.

Territory served:

Mauricie et Centre-du-Québec health region

Health region: Estrie (05)

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DE L'ESTRIE
- CENTRE HOSPITALIER UNIVERSITAIRE DE SHERBROOKE
- CENTRE DE RÉADAPTATION EN DÉPENDANCE DE L'ESTRIE
- CENTRE DE RÉADAPTATION ESTRIE INC.
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA MRC-DE-COATICOOK
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE MEMPHRÉMAGOG
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DES SOURCES
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DU GRANIT
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DU HAUT-SAINT-FRANÇOIS
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DU VAL-SAINT-FRANÇOIS
- CENTRE JEUNESSE DE L'ESTRIE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA HAUTE–YAMASKA
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX LA POMMERAIE

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ UNIVERSITAIRE DE SANTÉ ET DE SERVICES SOCIAUX DE L'ESTRIE–CENTRE HOSPITALIER UNIVERSITAIRE DE SHERBROOKE

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre

- A residential and long-term care centre

- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, visual, motricity or language impairment)

- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction

- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

- A rehabilitation centre belonging to the class of rehabilitation centres for mothers with adjustment problems

The head office of the institution is located in Sherbrooke, in the judicial district of Saint-François.

Territory served:

Estrie health region

Public institutions administered by the board of directors of the public institution resulting from the amalgamation:

- CENTRE DE RÉADAPTATION EN DÉFICIENCE INTELLECTUELLE ET EN TROUBLES ENVAHISSANTS DU DÉVELOPPEMENT DE L'ESTRIE

- HEALTH AND SOCIAL SERVICES CENTRE–UNIVERSITY INSTITUTE OF GERIATRICS OF SHERBROOKE

Health region: Montréal (06) – Institution 1

Amalgamated public institutions:

- WEST ISLAND HEALTH AND SOCIAL SERVICES CENTRE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE DORVAL-LACHINE-LASALLE
- WEST MONTRÉAL READAPTATION CENTRE
- LES CENTRES DE LA JEUNESSE ET DE LA FAMILLE BATSHAW

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ UNIVERSITAIRE DE SANTÉ ET DE SERVICES SOCIAUX DE L'OUEST-DE-L'ÎLE-DE-MONTRÉAL

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder
- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

The head office of the institution is located in Pointe-Claire, in the judicial district of Montréal.

Territory served:

- Réseau local de services de Pierrefonds–Lac Saint-Louis
- Réseau local de services de LaSalle–Vieux Lachine

Public institutions administered by the board of directors of the public institution resulting from the amalgamation:

- DOUGLAS MENTAL HEALTH UNIVERSITY INSTITUTE
- GRACE DART EXTENDED CARE CENTRE
- ST. MARY’S HOSPITAL CENTER

Health region: Montréal (06) – Institution 2

Amalgamated public institutions:

- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX CAVENDISH
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA MONTAGNE

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ UNIVERSITAIRE DE SANTÉ ET DE SERVICES SOCIAUX DU CENTRE-OUEST-DE-L'ÎLE-DE-MONTRÉAL

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A residential and long-term care centre

The head office of the institution is located in Montréal, in the judicial district of Montréal.

Territory served:

- Réseau local de services de René-Cassin–NDG/Montréal-Ouest
- Réseau local de services de Côte-des-Neiges–Métro–Parc-Extension

Public institutions administered by the board of directors of the public institution resulting from the amalgamation:

- THE SIR MORTIMER B. DAVIS JEWISH GENERAL HOSPITAL
- MIRIAM HOME AND SERVICES
- CHSLD JUIF DE MONTRÉAL
- MOUNT SINAI HOSPITAL
- MAIMONIDES HOSPITAL GERIATRIC CENTER CORPORATION
- CONSTANCE-LETHBRIDGE REHABILITATION CENTRE

Health region: Montréal (06) – Institution 3

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DE MONTRÉAL
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX JEANNE-MANCE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DU SUD-OUEST-VERDUN
- LA CORPORATION DU CENTRE DE RÉADAPTATION LUCIE-BRUNEAU
- INSTITUT RAYMOND-DEWAR
- INSTITUT UNIVERSITAIRE DE GÉRIATRIE DE MONTRÉAL
- CENTRE DE RÉADAPTATION EN DÉPENDANCE DE MONTRÉAL
- INSTITUT DE RÉADAPTATION GINGRAS-LINDSAY-DE-MONTRÉAL
- LE CENTRE JEUNESSE DE MONTRÉAL
- CENTRE DE RÉADAPTATION EN DÉFICIENCE INTELLECTUELLE ET EN TROUBLES ENVAHISSANTS DU DÉVELOPPEMENT DE MONTRÉAL

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ UNIVERSITAIRE DE SANTÉ ET DE SERVICES SOCIAUX DU CENTRE-EST-DE-L'ÎLE-DE-MONTRÉAL

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, motricity or language impairment)
- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction

- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder

- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

- A rehabilitation centre belonging to the class of rehabilitation centres for mothers with adjustment problems

- A child and youth protection centre

The head office of the institution is located in Montréal, in the judicial district of Montréal.

Territory served:

- Réseau local de services des Faubourgs–Plateau-Mont-Royal–Saint-Louis-du-Parc

- Réseau local de services de Verdun/Côte Saint-Paul–Saint-Henri–Pointe-Saint-Charles

Public institution administered by the board of directors of the public institution resulting from the amalgamation:

THE MONTREAL CHINESE HOSPITAL (1963)

Health region: Montréal (06) – Institution 4

Amalgamated public institutions:

- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX D'AHUNTSIC ET MONTRÉAL-NORD
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE BORDEAUX-CARTIERVILLE-SAINT-LAURENT
- CENTRE DE SANTÉ ET DE SERVICE SOCIAUX DU CŒUR-DE-L'ÎLE
- HÔPITAL DU SACRÉ-COEUR DE MONTRÉAL
- HÔPITAL RIVIÈRE-DES-PRAIRIES

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ UNIVERSITAIRE DE SANTÉ ET DE SERVICES SOCIAUX DU NORD-DE-L'ÎLE-DE-MONTRÉAL

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A hospital centre belonging to the class of psychiatric hospital centres
- A residential and long-term care centre

The head office of the institution is located in Montréal, in the judicial district of Montréal.

Territory served:

- Réseau local de services d'Ahuntsic–Montréal-Nord
- Réseau local de services du Nord de l'Île–Saint-Laurent
- Réseau local de services de la Petite-Patrie–Villeray

Health region: Montréal (06) – Institution 5

Amalgamated public institutions:

- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA POINTE-DE-L'ÎLE
- INSTITUT UNIVERSITAIRE EN SANTÉ MENTALE DE MONTRÉAL
- HÔPITAL MAISONNEUVE-ROSEMONT
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE SAINT-LÉONARD ET SAINT-MICHEL
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX LUCILLE-TEASDALE
- CANADIAN POLISH WELFARE INSTITUTE INC.

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ UNIVERSITAIRE DE SANTÉ ET DE SERVICES SOCIAUX DE L'EST-DE-L'ÎLE-DE-MONTRÉAL

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A hospital centre belonging to the class of psychiatric hospital centres
- A residential and long-term care centre

The head office of the institution is located in Montréal, in the judicial district of Montréal.

Territory served:

- Réseau local de services de Rivière-des-Prairies–Mercier-Est/Anjou–Pointe-aux-Trembles/Montréal-Est
- Réseau local de services de Saint-Léonard–Saint-Michel
- Réseau local de services de Hochelaga-Maisonneuve–Olivier-Guimond–Rosemont

Public institution administered by the board of directors of the public institution resulting from the amalgamation:

SANTA CABRINI HOSPITAL

Health region: Outaouais (07)

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DE L'OUTAOUAIS
- CENTRE DE RÉADAPTATION EN DÉPENDANCE DE L'OUTAOUAIS
- CENTRE RÉGIONAL DE RÉADAPTATION LA RESSOURSE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE GATINEAU
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA VALLÉE-DE-LA-GATINEAU
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE PAPINEAU
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DES COLLINES
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DU PONTIAC
- PAVILLON DU PARC
- LES CENTRES JEUNESSE DE L'OUTAOUAIS

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ DE SANTÉ ET DE SERVICES SOCIAUX DE L'OUTAOUAIS

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder
- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, visual, motricity or language impairment)

- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction

- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

The head office of the institution is located in Gatineau, in the judicial district of Gatineau.

Territory served:

Outaouais health region

Health region: Abitibi-Témiscamingue (08)

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DE L'ABITIBI-TÉMISCAMINGUE
- CENTRE DE RÉADAPTATION LA MAISON
- CENTRE NORMAND
- CLAIR FOYER INC.
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA VALLÉE-DE-L'OR
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE ROUYN-NORANDA
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DES AURORES-BORÉALES
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DU TÉMISCAMINGUE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX LES ESKERS DE L'ABITIBI
- CENTRE JEUNESSE DE L'ABITIBI-TÉMISCAMINGUE (C.J.A.T.)

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ DE SANTÉ ET DE SERVICES SOCIAUX DE L'ABITIBI-TÉMISCAMINGUE

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder

- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, visual, motricity or language impairment)

- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction

- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

The head office of the institution is located in Rouyn-Noranda, in the judicial district of Rouyn-Noranda.

Territory served:

Abitibi-Témiscamingue health region

Health region: Côte-Nord (09)

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DE LA CÔTE-NORD
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA BASSE-CÔTE-NORD
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA HAUTE-CÔTE-NORD – MANICOUAGAN
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA MINGANIE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE L'HÉMATITE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE PORT-CARTIER
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE SEPT-ÎLES
- CENTRE DE PROTECTION ET DE RÉADAPTATION DE LA CÔTE-NORD

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ DE SANTÉ ET DE SERVICES SOCIAUX DE LA CÔTE-NORD

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder
- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, visual, motricity or language impairment)
- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction

- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

The head office of the institution is located in Baie-Comeau, in the judicial district of Baie-Comeau.

Territory served:

Côte-Nord health region

Health region: Gaspésie–Îles-de-la-Madeleine (11) – Institution 1

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DE LA GASPÉSIE–ÎLES-DE-LA-MADELEINE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA BAIE-DES-CHALEURS
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA CÔTE-DE-GASPÉ
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA HAUTE-GASPÉSIE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DU ROCHER-PERCÉ
- LE CENTRE DE RÉADAPTATION DE LA GASPÉSIE
- CENTRE JEUNESSE GASPÉSIE/LES ÎLES

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ DE SANTÉ ET DE SERVICES SOCIAUX DE LA GASPÉSIE

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder
- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, visual, motricity or language impairment)
- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction

- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

The head office of the institution is located in Gaspé, in the judicial district of Gaspé.

Territory served:

- Réseau local de services de la Haute-Gaspésie

- Réseau local de services de la Baie-des-Chaleurs

- Réseau local de services du Rocher-Percé

- Réseau local de services de La Côte-de-Gaspé

Health region: Gaspésie–Îles-de-la-Madeleine (11) – Institution 2

Public institution to become an integrated health and social services centre:

CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DES ÎLES

New name of the integrated health and social services centre:

CENTRE INTÉGRÉ DE SANTÉ ET DE SERVICES SOCIAUX DES ÎLES

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder

The head office of the institution is located in Îles-de-la-Madeleine, in the judicial district of Gaspé.

Territory served:

Réseau local de services des Îles-de-la-Madeleine

Health region: Chaudière-Appalaches (12)

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DE CHAUDIÈRE-APPALACHES
- CENTRE DE RÉADAPTATION EN DÉPENDANCE DE CHAUDIÈRE-APPALACHES
- CENTRE DE RÉADAPTATION EN DÉFICIENCE PHYSIQUE CHAUDIÈRE-APPALACHES
- CENTRE DE RÉADAPTATION EN DÉFICIENCE INTELLECTUELLE ET EN TROUBLES ENVAHISSANTS DU DÉVELOPPEMENT DE CHAUDIÈRE-APPALACHES
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX ALPHONSE-DESJARDINS
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE BEAUCE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LA RÉGION DE THETFORD
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE MONTMAGNY-L'ISLET
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DES ETCHEMINS
- CENTRE JEUNESSE CHAUDIÈRE-APPALACHES

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ DE SANTÉ ET DE SERVICES SOCIAUX DE CHAUDIÈRE-APPALACHES

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre
- A residential and long-term care centre

- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder

- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, visual, motricity or language impairment)

- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction

- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

The head office of the institution is located in Sainte-Marie, in the judicial district of Beauce.

Territory served:

Chaudière-Appalaches health region

Health region: Laval (13)

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DE LAVAL
- CENTRE DE RÉADAPTATION EN DÉFICIENCE INTELLECTUELLE ET EN TROUBLES ENVAHISSANTS DU DÉVELOPPEMENT DE LAVAL
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE LAVAL
- CENTRE JEUNESSE DE LAVAL

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ DE SANTÉ ET DE SERVICES SOCIAUX DE LAVAL

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder
- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction
- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

The head office of the institution is located in Laval, in the judicial district of Laval.

Territory served:

Laval health region

Public institution administered by the board of directors of the public institution resulting from the amalgamation:

JEWISH REHABILITATION HOSPITAL

Health region: Lanaudière (14)

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DE LANAUDIÈRE
- CENTRE DE RÉADAPTATION EN DÉFICIENCE PHYSIQUE LE BOUCLIER
- CENTRE DE RÉADAPTATION LA MYRIADE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DU NORD DE LANAUDIÈRE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DU SUD DE LANAUDIÈRE
- LES CENTRES JEUNESSE DE LANAUDIÈRE

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ DE SANTÉ ET DE SERVICES SOCIAUX DE LANAUDIÈRE

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder
- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, visual, motricity or language impairment)
- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction
- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

The head office of the institution is located in Joliette, in the judicial district of Joliette.

Territory served:

Lanaudière health region

Health region: Laurentides (15)

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DES LAURENTIDES
- CENTRE DE RÉADAPTATION EN DÉPENDANCE DES LAURENTIDES
- CENTRE DU FLORÈS
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX D'ANTOINE-LABELLE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX D'ARGENTEUIL
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE SAINT-JÉRÔME
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE THÉRÈSE-DE BLAINVILLE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DES PAYS-D'EN-HAUT
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DES SOMMETS
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DU LAC-DES-DEUX-MONTAGNES
- CENTRE JEUNESSE DES LAURENTIDES

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ DE SANTÉ ET DE SERVICES SOCIAUX DES LAURENTIDES

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder

- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction

- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, visual, motricity or language impairment)

The head office of the institution is located in Saint-Jérôme, in the judicial district of Terrebonne.

Territory served:

Laurentides health region

Public institution administered by the board of directors of the public institution resulting from the amalgamation:

THE RESIDENCE OF LACHUTE

Health region: Montérégie (16) – Institution 1

Amalgamated agency and public institutions:

- AGENCE DE LA SANTÉ ET DES SERVICES SOCIAUX DE LA MONTÉRÉGIE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX CHAMPLAIN-CHARLES-LE MOYNE
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX HAUT-RICHELIEU-ROUVILLE
- INSTITUT NAZARETH ET LOUIS-BRAILLE

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ DE SANTÉ ET DE SERVICES SOCIAUX DE LA MONTÉRÉGIE-CENTRE

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (visual impairment)

The head office of the institution is located in Longueuil, in the judicial district of Longueuil.

Territory served:

- Réseau local de services de Samuel-de-Champlain et Saint-Hubert
- Réseau local de services de Champagnat de la Vallée des Forts et du Richelieu

Health region: Montérégie (16) – Institution 2

Amalgamated public institutions:

- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX PIERRE-BOUCHER
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX PIERRE-DE SAUREL
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX RICHELIEU-YAMASKA
- CENTRE JEUNESSE DE LA MONTÉRÉGIE

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ DE SANTÉ ET DE SERVICES SOCIAUX DE LA MONTÉRÉGIE-EST

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A child and youth protection centre
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for young persons with adjustment problems

The head office of the institution is located in Saint-Hyacinthe, in the judicial district of Saint-Hyacinthe.

Territory served:

- Réseau local de services des Maskoutains, de la MRC d'Acton et des Patriotes
- Réseau local de services de Simonne-Monet-Chartrand, Longueuil-Ouest et des Seigneuries
- Réseau local de services du Havre

Health region: Montérégie (16) – Institution 3

Amalgamated public institutions:

- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DE VAUDREUIL–SOULANGES
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DU SUROÎT
- CENTRE DE SANTÉ ET DE SERVICES SOCIAUX JARDINS–ROUSSILLON
- CENTRE DE RÉADAPTATION EN DÉFICIENCE INTELLECTUELLE ET EN TROUBLES ENVAHISSANTS DU DÉVELOPPEMENT DE LA MONTÉRÉGIE-EST
- LES SERVICES DE RÉADAPTATION DU SUD-OUEST ET DU RENFORT
- CENTRE MONTÉRÉGIEN DE RÉADAPTATION
- CENTRE DE RÉADAPTATION EN DÉPENDANCE LE VIRAGE
- CENTRE DE RÉADAPTATION FOSTER

Name of the public institution resulting from the amalgamation:

CENTRE INTÉGRÉ DE SANTÉ ET DE SERVICES SOCIAUX DE LA MONTÉRÉGIE-OUEST

The purpose of the institution is to operate:

- A local community service centre
- A hospital centre belonging to the class of general and specialized hospital centres
- A residential and long-term care centre
- A rehabilitation centre belonging to the class of rehabilitation centres for mentally impaired persons or persons with a pervasive developmental disorder
- A rehabilitation centre belonging to the class of rehabilitation centres for physically impaired persons (hearing, motricity or language impairment)
- A rehabilitation centre belonging to the class of rehabilitation centres for persons with an addiction

The head office of the institution is located in Châteauguay, in the judicial district of Beauharnois.

Territory served:

- Réseau local de services de Kateri, Châteauguay et Jardins du Québec
- Réseau local de services de Huntingdon
- Réseau local de services de la Seigneurie de Beauharnois
- Réseau local de services de la Presqu'île

Public institution administered by the board of directors of the public institution resulting from the amalgamation:

CENTRE DE SANTÉ ET DE SERVICES SOCIAUX DU HAUT-SAINT-LAURENT

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 2
AN ACT RESPECTING MAINLY THE SUSPENSION OF PAYMENT OF BONUSES IN THE CONTEXT OF BUDGET-BALANCING MEASURES

Bill 30
Introduced by Mr. Martin Coiteux, Minister responsible for Government Administration and Ongoing Program Review and Chair of the Conseil du trésor
Introduced 5 December 2014
Passed in principle 10 February 2015
Passed 18 March 2015
Assented to 20 March 2015

Coming into force: 20 March 2015

Legislation amended:
Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013–2014 (2010, chapter 20)

Explanatory notes

This Act amends the Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013–2014 to prevent, beginning in the fiscal year 2009–2010 and for the five subsequent fiscal years, the payment of performance-based bonuses to persons holding senior positions and other persons appointed by the Government or by the National Assembly. In addition, it also prevents salary scale progression for such persons for the fiscal years 2009–2010 and 2010–2011.

Lastly, the Act states its declaratory nature and specifies that it has effect despite two judicial decisions.

Chapter 2

AN ACT RESPECTING MAINLY THE SUSPENSION OF PAYMENT OF BONUSES IN THE CONTEXT OF BUDGET-BALANCING MEASURES

[*Assented to 20 March 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013–2014 (2010, chapter 20), amended by Chapter IX of the Act respecting mainly the implementation of certain provisions of the Budget Speech of 17 March 2011 and the enactment of the Act to establish the Northern Plan Fund (2011, chapter 18), section 129 of the Act respecting mainly the implementation of certain provisions of the Budget Speech of 20 November 2012 (2013, chapter 16) and section 42 of the Act to amend the Public Service Act mainly with respect to staffing (2013, chapter 25), is again amended by inserting the following section after section 10:

"**10.1.** No performance-based bonus or lump-sum remuneration adjustment may be granted to a person appointed by the Government or the National Assembly and subject to the Règles concernant la rémunération et les autres conditions de travail des titulaires d'un emploi supérieur à temps plein (Order in Council 450-2007 (2007, G.O. 2, 2723, French only)) for the fiscal years beginning in 2009, 2010, 2011, 2012, 2013 and 2014. The same applies to any person appointed by the Government or the National Assembly if either the person's instrument of appointment or the conditions annexed to it or a regulation concerning the person's remuneration and other conditions of employment make those rules applicable, in whole or in part, to the person.

In addition, no salary scale progression is granted to a person described in the first paragraph for the fiscal years beginning in 2009 and 2010."

2. Section 20 of the Act is amended by adding the following sentence at the end of the second paragraph: "In addition, it does not restrict the application of a legislative provision whose purpose is to prevent the reduction of the remuneration or salary of a person referred to in section 10.1."

3. Section 22 of the Act is amended by replacing "of section 8" in the first paragraph by "of sections 8 and 10.1".

MISCELLANEOUS AND FINAL PROVISIONS

4. This Act is declaratory.

In addition, it has effect despite the judgment of the Court of Appeal rendered on 25 November 2014 (500-09-023429-137) and the judgment of the Superior Court rendered on 18 February 2013 (500-17-067983-117) involving the Attorney General of Québec.

5. This Act comes into force on 20 March 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 3
AN ACT TO AMEND THE COOPERATIVES ACT AND OTHER LEGISLATIVE PROVISIONS

Bill 19

Introduced by Mr. Jacques Daoust, Minister of the Economy, Innovation and Exports

Introduced 12 November 2014
Passed in principle 11 February 2015
Passed 25 March 2015
Assented to 30 March 2015

Coming into force: **29 April 2015, except sections 1 to 4, 8 to 10, 17 to 25, 32, 40 and 47 to 54, which come into force on the date or dates to be set by the Government**

– 2015-10-01: s. 32
O.C. 663-2015
G.O., 2015, Part 2, p. 1573

Legislation amended:

Cooperatives Act (chapter C-67.2)
Act respecting the Régie du logement (chapter R-8.1)
Act to amend the Cooperatives Act (2003, chapter 18)

Explanatory notes

This Act amends the Cooperatives Act as regards the administrative requirements involved in filing the applications and articles of a cooperative with the Minister responsible for the Act. It establishes rules concerning the correction of errors in articles and gives the Minister the power to determine what qualifies as a signature on technology-based documents required to be filed with the Minister and to correct documents that the Minister has drawn up.

The Act specifies that sums devolved to a cooperative must be allocated to the cooperative's reserve and that the reserve may not be drawn upon in any manner.

Measures are introduced to protect the patrimony of housing cooperatives a building of which has been built, acquired, restored or renovated under a government housing assistance program. These measures include requiring such cooperatives to maintain the destination, in particular the social or community vocation, of the building; making the alienation of the building or a change in its destination subject to the Minister's prior authorization; and requiring, when a cooperative is being wound up, that the balance of its assets be devolved to a cooperative of the same nature.

The rules applicable to work cooperatives are amended to give their general managers or managers the power to impose administrative or disciplinary measures, other than dismissal, on members.

(*cont'd on next page*)

Explanatory notes (*cont'd*)

The penal provisions of the Act are revised to provide for higher fines when a contravention of the Act affects a cooperative's patrimony or reserve.

Lastly, the Act makes other technical amendments to the Cooperatives Act and contains consequential amendments.

Chapter 3

AN ACT TO AMEND THE COOPERATIVES ACT AND OTHER LEGISLATIVE PROVISIONS

[*Assented to 30 March 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

COOPERATIVES ACT

1. Section 7 of the Cooperatives Act (chapter C-67.2) is amended by replacing the first paragraph by the following paragraph:

"**7.** A minimum of five founders is required to request the constitution of a cooperative. The request is made by means of an application for constitution addressed to the Minister."

2. Section 11 of the Act is replaced by the following section:

"**11.** The application, signed by the founders, and the articles must be sent to the Minister."

3. Section 12 of the Act is amended

(1) by replacing "the articles" in the introductory clause by "the application and the articles";

(2) by striking out paragraph 1.

4. Section 13 of the Act is amended,

(1) in the first paragraph,

(*a*) by inserting "the application," after "receiving";

(*b*) by replacing "of the articles and of the application" by "of the application and of the articles";

(2) by inserting "the application and" after "registers" in subparagraph 2 of the second paragraph;

(3) by replacing "a certified copy" in subparagraph 3 of the second paragraph by "a copy".

5. Section 28 of the Act is amended by adding “, provided the assistance is for a maximum period of 12 months” at the end of subparagraph 2 of the first paragraph.

6. Section 57 of the Act is amended by striking out “suspend or” in the second paragraph.

7. Section 76 of the Act is amended by replacing “four” in the first sentence of the first paragraph by “six”.

8. Section 119 of the Act is amended by replacing “the articles of amendment” in the second paragraph by “an application for the amendment of the articles addressed to the Minister”.

9. Section 120 of the Act is amended

(1) by replacing “The articles of amendment shall be accompanied with an application for the amendment of the articles, signed by the director authorized to sign the articles of amendment, with an attestation of the secretary” in the first paragraph by “The application and the articles of amendment must be accompanied with an attestation from a director”;

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

“The application, signed by the authorized director, and the articles of amendment must be sent to the Minister.”

10. Section 121 of the Act is amended by inserting “the application,” after “receiving” in the first paragraph.

11. The Act is amended by inserting the following after section 121:

“**CHAPTER XV.1**

“CORRECTION OF ARTICLES

“**121.1.** The board of directors may, without the authorization of a meeting of the members, correct obvious reference, typographical, transcription and similar errors in the articles.

The Minister may, of the Minister’s own motion or at the request of any interested person, ask a cooperative to correct an obvious error in the articles.

In all cases, a correction request must be addressed to the Minister.

“**121.2.** The board of directors shall authorize one of the directors to sign the correction request.

“**121.3.** The correction request and the corrected articles must be accompanied with a copy of the articles containing errors and, if applicable, with any other documents or information required by the Minister.

The correction request, signed by the authorized director, and the corrected articles must be sent to the Minister.

“**121.4.** On receiving the correction request, the corrected articles, the accompanying documents, the fees prescribed by government regulation and any other required documents or information, the Minister shall replace the articles containing an error by the corrected articles.

The Minister shall send a certified copy of the corrected articles to the enterprise registrar, who shall replace the articles in the register by the corrected articles.

“**121.5.** The articles of the cooperative as corrected are deemed correct since their origin. However, in the case of the correction of a date, the correction prevails if it is later than the date being corrected.”

12. Section 132 of the Act is amended by replacing “four” in the introductory clause by “six”.

13. The heading of Chapter XX of Title I of the Act is replaced by the following heading:

“OPERATING SURPLUS, SURPLUS EARNINGS AND RESERVE”.

14. Section 145 of the Act is amended by adding “and any devolved sums” at the end.

15. The Act is amended by inserting the following section after section 146:

“**146.1.** Any sum devolved to a cooperative under section 185, 210 or 221.2.10 must be allocated to the reserve.

The Conseil québécois de la coopération et de la mutualité is not subject to that requirement if the sum devolved to it is redistributed to a cooperative, a federation or a confederation in accordance with a redistribution policy adopted by its board of directors.”

16. Section 147 of the Act is amended by replacing “drawn on for” by “drawn upon in any manner, including by”.

17. Section 156 of the Act is amended by replacing “the articles of amalgamation” in subparagraph 1 of the first paragraph by “an application for amalgamation addressed to the Minister”.

18. Section 160 of the Act is amended

(1) by replacing “The articles” in the introductory clause by “The application and the articles”;

(2) by striking out paragraph 1;

(3) by replacing “petition” in paragraph 7 by “application”.

19. Section 161 of the Act is replaced by the following section:

“**161.** The application, signed by the authorized director of each of the cooperatives, and the articles of amalgamation must be sent to the Minister.”

20. Section 162 of the Act is amended by inserting “the application,” after “receiving” in the first paragraph.

21. Section 166 of the Act is amended by replacing “the articles” in the first paragraph by “an application for the amalgamation of the cooperatives addressed to the Minister”.

22. Section 168 of the Act is amended by replacing “must, by resolution, approve the agreement and authorize one among them to sign the articles” by “shall approve the agreement and authorize, by resolution, one among them to sign the application”.

23. Section 170 of the Act is amended

(1) by replacing “The articles” in the introductory clause by “The application and the articles of absorption”;

(2) by striking out paragraph 1;

(3) by replacing “petition” in paragraph 7 by “application”.

24. Section 173 of the Act is amended by adding the following paragraph at the end:

“In such a case, an application for amalgamation must be addressed to the Minister.”

25. Section 174 of the Act is amended by replacing “The articles must be accompanied with the documents referred to in paragraphs 1, 3 and 7” in the introductory clause of the second paragraph by “The application and the articles of amalgamation must be accompanied with the documents referred to in paragraphs 3 and 7”.

26. Section 185 of the Act is amended by replacing “shall be transferred” in the sixth paragraph by “is devolved”.

27. Section 185.1 of the Act is amended by replacing "it shall be transferred" by "that balance devolves".

28. Section 192 of the Act is amended by replacing "are transferred" by "devolves".

29. Sections 208 and 210 of the Act are amended by replacing "the Coopérative fédérée de Québec" by "La Coop fédérée".

30. The Act is amended by inserting the following heading after the heading of Division I of Chapter IV of Title II:

"§1.—*General provisions*".

31. The Act is amended by inserting the following heading after section 221.2.2:

"§2.—*Cooperative owning a building built, acquired, restored or renovated under a housing assistance program*".

32. Section 221.2.3 of the Act is amended

(1) by replacing "government housing assistance program" in the introductory clause by "housing assistance program of the Government, the federal government or one of their departments, agencies or bodies";

(2) by replacing "report on the maintenance and preservation work done on the building," in paragraph 5 by "give the date of the last inspection of the building, and report on the maintenance and preservation work done".

33. The Act is amended by inserting the following sections after section 221.2.3:

"**221.2.4.** The cooperative must maintain the destination, in particular the social or community vocation, of the building.

"**221.2.5.** The alienation of the building, other than by expropriation or forced sale, the establishment of emphyteusis on it or a change in its destination by any cooperative, other than a cooperative whose principal object is to assist its members in acquiring the ownership of a house or dwelling, must be authorized by the Minister, who may subject such authorization to the conditions the Minister determines.

The first paragraph does not apply if the building is taken in payment or another hypothecary right relating to the building is exercised

(1) by a hypothecary creditor whose business is making loans on real security;

(2) by the Government, the federal government or one of their departments, agencies or bodies, or by a legal person established in the public interest.

"**221.2.6.** The application for authorization must contain the name and domicile of the cooperative, a description of the building, the total amount obtained under any assistance program referred to in section 221.2.3 and a certified statement from the Land Registrar of the charges encumbering it. In the case of an alienation or the establishment of emphyteusis, it must also state the nature and conditions of the juridical act contemplated, the name of the acquirer, assignee or future beneficiary, and the sale price of the building; in the case of a change in destination, it must specify the proposed destination.

On receiving an application for authorization, the Minister shall inform the Confédération québécoise des coopératives d'habitation and, if applicable, the federation of housing cooperatives operating in the region where the building is located, which have 30 days to submit their observations.

In analyzing the application, in addition to the elements specified in the first paragraph, the Minister takes into account the impact of the act contemplated on the destination, in particular the social or community vocation, of the building and the observations submitted by the cooperative sector.

Before denying an authorization, the Minister must notify the applicant as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and give the applicant the opportunity to submit observations.

"**221.2.7.** The Minister may require the registration in the land register of a statement specifying that the building is subject to the provisions of section 221.2.5. The registration is required by way of a notice sent to the registry office.

"**221.2.8.** Any act done in contravention of this division is absolutely null.

"**221.2.9.** The Attorney General may obtain from the Superior Court an order to stop any act or transaction undertaken or continued without the Minister's authorization.

The motion of the Attorney General is heard and decided by preference.

"**221.2.10.** In the case of a winding-up, the balance of the assets is devolved to a housing cooperative, a federation of housing cooperatives, a confederation of such federations or the Conseil québécois de la coopération et de la mutualité by the meeting of the members by means of a resolution adopted by a majority of the votes cast.

If the members do not make a decision with regard to the balance of the cooperative's assets, that balance devolves to the Conseil québécois de la coopération et de la mutualité."

34. The Act is amended by inserting the following section after section 224.4:

"**224.4.0.1.** The general manager or the manager may impose administrative or disciplinary measures, other than dismissal, on members and auxiliary members.

However, the board of directors may, by resolution, assign itself those powers or entrust them to another person or group of persons it designates. Such a decision must be made available to the members and auxiliary members."

35. Section 226.1 of the Act is amended by adding "as producers or consumers" at the end of paragraph 1.

36. Section 226.6 of the Act is amended by replacing "users," in the first paragraph by "user producers, the user consumers,".

37. Section 226.7 of the Act is amended by replacing "who are users of the services provided by the cooperative, the number who are workers of the cooperative" by "of the cooperative who are user producers, the number who are user consumers, the number who are workers".

38. Section 226.14 of the Act is amended by replacing "221.2.3" by "221.2.10".

39. Section 229 of the Act is amended

(1) by adding "or of the general meeting" at the end of the first sentence;

(2) by striking out the second sentence.

40. Section 230.1 of the Act is amended

(1) by replacing "the articles must" by "the application and the articles must";

(2) by replacing "the persons authorized to sign the articles" by "a director authorized to sign the application".

41. The Act is amended by inserting the following section after section 232:

"**232.1.** To resign from a federation, the member cooperative must be so authorized by a resolution of its board of directors. The resolution must be ratified by the general meeting of the cooperative before the resignation."

42. Section 246 of the Act is amended

(1) by replacing the introductory clause by "Whoever";

(2) by replacing both occurrences of "elle" in paragraph 1 in the French text by "il";

(3) by striking out paragraph 4;

(4) by replacing paragraph 5 by the following:

"(5) contravenes the second paragraph of section 16 or 20, paragraph 8 of section 90, any of the provisions of sections 33, 48, 124, 127, 127.1, 131, 132, 133, 135, 138, 140, 141 and 221.2.3, the second paragraph of section 221.6.1, the third paragraph of section 221.7 or the second paragraph of section 226.2

is guilty of an offence."

43. The Act is amended by inserting the following section after section 246:

"**246.1.** Whoever

(1) contravenes section 146 or 146.1, the third paragraph of section 188 or section 221.2.4;

(2) contravenes section 147, 149 or 149.3 or makes any other unlawful apportionment of sums belonging to a cooperative;

(3) transfers the balance of the assets of a cooperative being wound up to a person other than a person referred to in any of sections 185 and 185.1, the second paragraph of section 208 and sections 210 and 221.2.10;

(4) alienates a building that was built, acquired, restored or renovated under a housing assistance program without the authorization of the Minister required under section 221.2.5; or

(5) is able, through one or more transactions which resulted in evasion of the obligation to obtain the Minister's authorization required under section 221.2.5, to take in payment a building built, acquired, restored or renovated under a housing assistance program or to exercise another hypothecary right on such a building

is guilty of an offence."

44. Section 247 of the Act is replaced by the following section:

"**247.** Whoever, by an act or omission, aids, abets, counsels, allows, authorizes or orders a person to commit an offence under this Act is guilty of the offence."

45. Section 248 of the Act is amended

(1) by replacing "Every person who" in the first paragraph by "Whoever";

(2) by striking out the second paragraph.

46. The Act is amended by inserting the following sections after section 248:

"**248.1.** Whoever is guilty of an offence under section 246.1 is liable to a fine of not less than $2,500 nor more than $10,000 for each offence, and to a fine of not less than $5,000 nor more than $20,000 for each subsequent conviction.

On a finding of guilty for an offence under section 246.1, a judge may, in addition to imposing any other penalty and on an application by the prosecutor filed with the statement of offence, impose an additional fine equal to the value of the property involved in the offence even if the maximum fine under the first paragraph has been imposed on the offender.

"**248.2.** Penal proceedings for an offence under this Title are prescribed three years from the date on which the offence was committed."

47. Section 260 of the Act is amended by inserting the following paragraph after the first paragraph:

"The request is made by means of an application for continuance addressed to the Minister."

48. Section 265.1 of the Act is amended

(1) by replacing "The articles" in the introductory clause by "The application and the articles";

(2) by striking out paragraph 1;

(3) by replacing "petition" in paragraph 6 by "application".

49. The Act is amended by inserting the following section after section 265.1:

"**265.2.** The application, signed by the authorized director, and the articles of continuance must be sent to the Minister."

50. Section 266 of the Act is amended

(1) by replacing "Upon receipt of the articles" in the first paragraph by "On receiving the application, the articles";

(2) by replacing "the articles" in subparagraph 2 of the second paragraph by "the application and the articles";

(3) by replacing "a certified copy" in subparagraph 3 of the second paragraph by "a copy".

51. Section 269.1.1 of the Act is amended by replacing “the articles of continuance, and must adopt” by “the application for continuance, and must adopt”.

52. Section 269.1.3 of the Act is amended by replacing “The articles” by “The application and the articles”.

53. The Act is amended by inserting the following Title after section 269.2:

“**TITLE VII.1**

“POWERS OF THE MINISTER AND ADMINISTRATION

“**CHAPTER I**

“DOCUMENTS RECEIVED OR ESTABLISHED BY THE MINISTER

“**DIVISION I**

“GENERAL PROVISIONS

“**269.3.** The form of the documents that must be filed with the Minister and the manner in which they are to be sent are determined by the Minister according to the medium or technology used.

“**269.4.** Where the law requires that a document accompany another, the documents are deemed to have been received by the Minister when the last is received.

“**269.5.** The Minister must, in particular, refuse to issue any articles or documents that

(1) do not contain the statements required by this Act;

(2) are not accompanied with the prescribed fees and required documents; or

(3) propose a name that is not in conformity with section 16, 221.6.1, 221.7, 226.2 or 231 or any of subparagraphs 1 to 6 of the first paragraph of section 17 of the Act respecting the legal publicity of enterprises (chapter P-44.1).

“**269.6.** The Minister shall register, in the manner determined by government regulation, all documents required to be registered under this Act.

The Minister may issue a certified copy of the documents to any person or partnership that so requests.

“**269.7.** The documents issued by the Minister under this Act are authentic.

Any copy of a document that is required to be registered under this Act and that has been certified by the Minister or a person designated by the Minister has the same value as the original and is proof of its registration.

“**269.8.** The Minister may, on request, issue a certificate attesting that a cooperative is governed by this Act and that no dissolution proceedings have been brought against the cooperative under this Act.

“**DIVISION II**

“FILING TECHNOLOGY-BASED DOCUMENTS

“**269.9.** If a technology-based document within the meaning of the Act to establish a legal framework for information technology (chapter C-1.1) must be filed with the Minister, the signature requirements for the document, including what may stand in lieu of a signature, are determined by the Minister.

“**269.10.** A person who sends to the Minister, by means of a technology-based medium, a document on behalf of a person required by law to sign and file the document, provided the person verifies the identity and consent of that person before sending the document, is presumed to be authorized to draw up, sign and send that document in that person’s name.

If a representative of the person required to sign and file a document entrusts the sending of the document to a third person in the circumstances described in the first paragraph, it is the responsibility of the representative to verify the person’s identity and consent in accordance with that paragraph.

“**269.11.** The time as of which a technology-based document is considered received is determined by the Minister, according to the medium and the method of transmission used.

“**CHAPTER II**

“CORRECTION OF DOCUMENTS

“**269.12.** The Minister may, of the Minister’s own motion or at the request of an interested person, correct a document drawn up by the Minister if it is incomplete or contains an error.

If such a document has been sent to the enterprise registrar for the purposes of this Act, the Minister shall inform the cooperative concerned. In such a case, the Minister shall register a copy of the corrected document and send another copy to the enterprise registrar, who shall deposit it in the register. If the correction is substantial, the Minister shall send an additional copy to the cooperative.

“**269.13.** The document as corrected is deemed correct since its origin.”

54. Sections 270, 272 and 280 to 281.1 of the Act are repealed.

55. The Act is amended by replacing "Conseil de la coopération du Québec" wherever it appears by "Conseil québécois de la coopération et de la mutualité".

ACT RESPECTING THE RÉGIE DU LOGEMENT

56. Section 49 of the Act respecting the Régie du logement (chapter R-8.1) is amended by replacing "government program" by "program of the Government, the federal government or any of their departments or agencies".

57. Section 51 of the Act is amended by replacing "government housing-assistance program" in the second paragraph by "housing assistance program of the Government, the federal government or any of their departments or agencies".

ACT TO AMEND THE COOPERATIVES ACT

58. Section 179 of the Act to amend the Cooperatives Act (2003, chapter 18) is amended by replacing both occurrences of "(*insert the date of coming into force of this section*)" by "(*insert the date of coming into force of that section*)".

FINAL PROVISION

59. This Act comes into force on 29 April 2015, except sections 1 to 4, 8 to 10, 17 to 25, 32, 40 and 47 to 54, which come into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 4
AN ACT TO TRANSFER THE RESPONSIBILITY FOR ISSUING ROAD VEHICLE DEALER'S AND RECYCLER'S LICENCES TO THE PRESIDENT OF THE OFFICE DE LA PROTECTION DU CONSOMMATEUR

Bill 25
Introduced by Mr. Robert Poëti, Minister of Transport
Introduced 28 November 2014
Passed in principle 19 February 2015
Passed 24 March 2015
Assented to 30 March 2015

Coming into force: **19 October 2015, unless the Government sets an earlier date or earlier dates for their coming into force**

Legislation amended:

Highway Safety Code (chapter C-24.2)
Consumer Protection Act (chapter P-40.1)

Explanatory notes

This Act transfers the responsibility for issuing road vehicle dealer's and recycler's licences, which is currently conferred on the Société de l'assurance automobile du Québec, to the president of the Office de la protection du consommateur.

It also makes consequential amendments and contains transitional provisions.

Chapter 4

AN ACT TO TRANSFER THE RESPONSIBILITY FOR ISSUING ROAD VEHICLE DEALER'S AND RECYCLER'S LICENCES TO THE PRESIDENT OF THE OFFICE DE LA PROTECTION DU CONSOMMATEUR

[*Assented to 30 March 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CONSUMER PROTECTION ACT

1. Section 1 of the Consumer Protection Act (chapter P-40.1) is amended by inserting the following subparagraph after subparagraph *o* of the first paragraph:

"(*o*.1) "road vehicle" means a road vehicle within the meaning of the Highway Safety Code (chapter C-24.2);".

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

"**2.1.** Despite section 2, the provisions of this Title, those of Title III.3, except section 260.28, and those of sections 261 and 263 to 267, Chapter III of Title IV and Title V, except subparagraph *a* of the first paragraph of section 338.1, also apply, with the necessary modifications, in the case where a road vehicle dealer or recycler enters into contracts with other merchants."

3. Section 158 of the Act is amended by replacing "of the licence issued to the merchant under of the Highway Safety Code (chapter C-24.2)" in paragraph *a* by "of the road vehicle dealer's permit".

4. The Act is amended by inserting the following after section 260.24:

"**TITLE III.3**

"SPECIAL PROVISIONS RESPECTING ROAD VEHICLE DEALERS AND RECYCLERS

"**260.25.** A road vehicle dealer is a merchant who acquires road vehicles for trading purposes.

"**260.26.** A road vehicle recycler is a merchant who dismantles or sells discarded road vehicles, vehicle carcasses or parts taken from road vehicles

that have been dismantled or are destined for dismantling or destruction or for sale for parts only.

For the purposes of the first paragraph, a carcass may consist of a complete road vehicle.

"**260.27.** Road vehicle dealers and recyclers must indicate the number of their permit on all contracts of sale or long-term contracts of lease, within the meaning of section 150.2, of a road vehicle and contracts of sale of a major component.

For the purposes of the first paragraph, "major component" has the meaning assigned by a regulation made under section 155 of the Highway Safety Code (chapter C-24.2).

"**260.28.** If a road vehicle must undergo a mechanical inspection under the Highway Safety Code (chapter C-24.2) before being authorized to travel on a public highway, the road vehicle dealer or recycler selling the vehicle or leasing it under a long-term contract of lease, within the meaning of section 150.2, must give the consumer a certificate of mechanical inspection attesting that the vehicle meets the requirements of that Code.

"**260.29.** Holders of a road vehicle dealer's or recycler's permit may sell road vehicles, or lease road vehicles under long-term contracts of lease, within the meaning of section 150.2, at their establishment only.

"**260.30.** Holders of a road vehicle dealer's or recycler's permit must keep it posted in public view in their establishment.

"**260.31.** A person who, by onerous title, acts as an intermediary between consumers in the sale of road vehicles is subject to the obligations imposed on road vehicle dealers under Title III.3 and paragraph *e* of section 321.

"**260.32.** A member of the Sûreté du Québec or of a municipal police force may enforce sections 260.27 to 260.31 and paragraphs *e* and *f* of section 321 in any territory in which that member provides police services."

5. Section 277 of the Act is amended by adding the following paragraph after paragraph *f*:

"(*g*) does not hold a permit although required to hold one under any of the paragraphs of section 321."

6. Section 278 of the Act is amended by replacing "paragraph *b*, *c*, *d*, *e* or *f*" in the introductory clause in the first paragraph by "any of paragraphs *b* to *g*".

7. Section 279 of the Act is amended by replacing "a fine of $300 to $6,000" in subparagraph *a* of the first paragraph by "a fine of $600 to $6,000".

8. The Act is amended by inserting the following section after section 290.1:

"**290.2.** Penal proceedings for an offence under any of sections 260.27 to 260.31 or paragraph *e* or *f* of section 321 may be instituted by a municipality if the offence was committed in its territory, excluding any part of the territory covered by an agreement entered into under the second paragraph.

Likewise, where an agreement has been entered into for that purpose with the Government, penal proceedings for such an offence may be instituted

(*a*) by a Native community, represented by its band council, if the offence is committed in the territory assigned to that community and in respect of which a police service agreement has been entered into under section 90 of the Police Act (chapter P-13.1);

(*b*) by a Cree community, represented by its band council, if the offence is committed in a part of the territory described in section 102.6 of that Act and specified in the agreement;

(*c*) by the Naskapi Village, if the offence is committed in the territory described in section 99 of that Act;

(*d*) by the Cree Nation Government, if the offence is committed in the territory described in section 102.6 of that Act, excluding any part of the territory covered by an agreement entered into with a Cree community under this paragraph; and

(*e*) by the Kativik Regional Government, if the offence is committed in the territory referred to in section 369 of the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1).

Fines collected under this section belong to the prosecutor.

Proceedings in respect of such an offence committed in the territory of a municipality may be instituted before the competent municipal court.

The costs relating to proceedings instituted before a municipal court belong to the municipality under the jurisdiction of that court, except the part of the costs remitted to another prosecutor by the collector under article 345.2 of the Code of Penal Procedure (chapter C-25.1), and the costs remitted to the defendant or imposed on the municipality under article 223 of that Code."

9. Section 321 of the Act is amended by adding the following paragraphs at the end:

"(*e*) every road vehicle dealer; and

"(*f*) every road vehicle recycler."

10. Section 322 of the Act is amended by striking out "or, as the case may be, the licence required under the Highway Safety Code (chapter C-24.2)" in the first paragraph.

11. The Act is amended by inserting the following section after section 323:

"**323.1.** Despite the second paragraph of section 323, an application for a road vehicle dealer's or recycler's licence must be accompanied by security, in the amount and form prescribed by regulation.

An association of road vehicle dealers or an association of road vehicle recyclers may act as surety for its members, in the form, on the conditions and in the manner prescribed by regulation. In such a case, the association must deposit an amount with a trust company. The amount is fixed by the president."

12. The Act is amended by inserting the following sections after section 327:

"**327.1.** The president may refuse to issue a permit to any applicant for a road vehicle dealer's or recycler's permit who, during the five years preceding the application, was found guilty of a criminal offence relating to possession of stolen goods, fraud or theft involving a road vehicle or its parts and for which the applicant has not obtained a pardon.

"**327.2.** Without limiting the powers conferred on the president by sections 325 to 327.1, the president may, on the recommendation of the Société de l'assurance automobile du Québec, refuse to issue a permit to any applicant for a road vehicle dealer's or recycler's permit who was found guilty of an offence under the Highway Safety Code (chapter C-24.2) in connection with the occupation of road vehicle dealer or recycler, as the case may be, and for which the applicant has not obtained a pardon."

13. The Act is amended by inserting the following sections after section 329:

"**329.1.** Without limiting the powers conferred on the president by sections 328 and 329, the president may, on the recommendation of the Société de l'assurance automobile du Québec, suspend or cancel the permit of any holder of a road vehicle dealer's or recycler's permit who was found guilty of an offence under the Highway Safety Code (chapter C-24.2) in connection with the occupation of road vehicle dealer or recycler, as the case may be, and for which the holder has not obtained a pardon.

The terms and conditions as well as the duration of the suspension are determined after consultation with the Société.

"**329.2.** If the president renders a decision to suspend or cancel a road vehicle dealer's or recycler's permit, the president may maintain the permit subject to certain conditions for a period the president determines.

"**329.3.** A road vehicle dealer or recycler whose permit has been suspended or cancelled must, on the president's request, return the permit to the president immediately.

If the permit is not returned, the president may seize and confiscate or destroy it.

The president may request a peace officer to seize and confiscate or destroy the cancelled or suspended permit. The peace officer is authorized to seize and confiscate or destroy any suspended or cancelled permit. The person in possession of the permit must surrender it immediately to a peace officer on the officer's request. When confiscating a permit, the peace officer issues a receipt to the person in possession of the permit and then remits the permit to the president; when the peace officer destroys a permit, the officer informs the president of that fact."

14. Section 335 of the Act is amended by adding the following paragraph at the end:

"A permit whose renewal is applied for remains in force until the president's decision on the renewal application."

15. The Act is amended by inserting the following section after section 338:

"**338.1.** Section 338 does not apply to security given by a road vehicle dealer or recycler. In both cases and on the terms and conditions prescribed by regulation, the security is to be used

(*a*) to indemnify any consumer who has a claim against the person who gave the security or that person's representative;

(*b*) to reimburse to the true owner of a road vehicle an amount equal to the price the true owner was required to pay to the purchaser as a condition for revendicating the road vehicle from the purchaser, in the case of the sale of the property of another by the road vehicle dealer or recycler;

(*c*) to reimburse to the owner of a stolen road vehicle that was dismantled or sold for parts by the road vehicle recycler an amount equal to the value of the vehicle at the time of the theft; and

(*d*) to pay the fine imposed on the person who gave the security or that person's representative.

For the purposes of subparagraph *b* of the first paragraph, the following persons have no recourse against the surety in respect of a road vehicle that has been sold or leased:

(*a*) the transferee of a contract of sale of a road vehicle if the contract has a reserve of ownership or the transferee of a long-term contract of lease, within the meaning of section 150.2, of a road vehicle; and

(*b*) a road vehicle dealer who has reserved the ownership of a road vehicle that the dealer has sold or a dealer who has leased a road vehicle under a long-term contract of lease within the meaning of section 150.2."

16. Section 350 of the Act is amended by inserting the following paragraphs after paragraph *l*:

"(*l*.1) fixing the amount of the security required under section 323.1 and establishing its form and terms and the manner of disposing of it in case of cancellation or confiscation or for the indemnification of a consumer, the reimbursement of the owner of a road vehicle or the execution of a judgment in a penal matter;

"(*l*.2) establishing the form, the conditions and the manner in or on which an association of road vehicle dealers or an association of road vehicle recyclers may act as surety for its members;".

HIGHWAY SAFETY CODE

17. Section 1 of the Highway Safety Code (chapter C-24.2) is amended by striking out "et licences" in the second paragraph in the French text.

18. Section 4 of the Code is amended by striking out the definition of "dealer".

19. Section 15 of the Code is amended

(1) by inserting "road vehicle" in paragraph 1 before "dealer";

(2) by inserting "road vehicle" in paragraph 2 before "dealer";

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

"The exemption provided for in the first paragraph applies to vehicles referred to in subparagraphs 1 and 2, other than a trailer or semi-trailer with a net mass of less than 1,300 kg, only if the road vehicle dealer holds a permit issued under the Consumer Protection Act (chapter P-40.1)."

20. Section 35 of the Code is amended by inserting "road vehicle" in the third paragraph before "dealer".

21. Section 40 of the Code is amended by inserting "road vehicle" before "dealer".

22. Section 41 of the Code is amended by inserting "road vehicle" before "dealer".

23. Section 42 of the Code is amended by replacing "a dealer" by "a road vehicle dealer".

24. Section 43 of the Code is amended by replacing "a dealer" by "a road vehicle dealer".

25. The heading of Title III of the Code is amended by inserting "ROAD VEHICLE" before "DEALERS AND RECYCLERS".

26. The Code is amended by inserting the following section before section 151:

"**150.1.** For the purposes of this Title, "recycler" has the meaning assigned by section 260.26 of the Consumer Protection Act (chapter P-40.1)."

27. Sections 151 to 154 of the Code are repealed.

28. Section 156 of the Code is amended

(1) by striking out "or an employee of the Société specially designated for that purpose" in the first paragraph;

(2) by striking out the second paragraph.

29. Sections 157 to 161 of the Code are repealed.

30. Section 161.1 of the Code is amended by replacing "Every holder of a dealer's licence who is authorized" by "Every road vehicle dealer holding a permit issued under the Consumer Protection Act (chapter P-40.1) and authorized by the Société".

31. Sections 162 to 164.1 of the Code are repealed.

32. Section 166 of the Code is amended by replacing "Every person who contravenes any of sections 151, 153, 157, 161 and" by "A road vehicle dealer who contravenes section".

33. The heading of Chapter II of Title V of the Code is amended by replacing ", SUSPENSION DES PERMIS ET DES LICENCES" in the French text by "ET SUSPENSION DES PERMIS".

34. Division III of Chapter II of Title V of the Code, comprising sections 207 to 209, is repealed.

35. Section 550 of the Code is amended, in the first paragraph,

(1) by replacing “any of sections 162, 185, 187.1” by “section 185 or 187.1”;

(2) by replacing “, 207 and 538.0.1” by “and 538.0.1”.

36. Section 560 of the Code is amended by replacing “or under any of sections 162, 207 and” in paragraph 2 by “, section”.

37. Section 587 of the Code is amended, in the first paragraph,

(1) by replacing “ class thereof of a dealer’s or recycler’s licence” by “a class thereof”;

(2) by inserting “under section 165 or 166 of this Code or” after “offence”.

38. Section 609 of the Code is amended by replacing “ou d’une licence délivrés” in the first paragraph in the French text by “délivré”.

39. The Code is amended by inserting the following section after section 611.2:

“**611.3.** The president of the Office de la protection du consommateur must, for the purpose of enforcing the provisions of this Code, send the Société any information enabling it to identify road vehicle dealers and recyclers who hold a permit issued under the Consumer Protection Act (chapter P-40.1) or whose permit is suspended or cancelled, including, in the case of dealers and recyclers who are natural persons, their name, residential address, date of birth and any other information determined by government regulation.”

40. Section 620 of the Code is amended by striking out paragraphs 1 to 4.

41. Section 624 of the Code is amended by striking out “of a licence or permit under Title III or” in subparagraph 7 of the first paragraph.

42. Section 637.1 of the Code is amended

(1) by replacing “et licence lorsque le permis, une classe de celui-ci ou la licence” in the first paragraph in the French text by “lorsque celui-ci ou une classe de celui-ci”;

(2) by replacing “where the permit, class thereof or the licence” in the first paragraph by “where the permit or licence or a class thereof”;

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

“Lorsqu’il confisque un permis, l’agent de la paix délivre un reçu à la personne en possession du permis et remet ensuite le permis à la Société.”

43. Section 648 of the Code is amended

(1) by replacing "the duties" in paragraph 6 by "the fees";

(2) by replacing ", aux permis et aux licences" in paragraph 6 in the French text by "et aux permis".

TRANSITIONAL AND FINAL PROVISIONS

44. Road vehicle dealer's or recycler's licences issued under the Highway Safety Code (chapter C-24.2) before the date of coming into force of this section and in force on that date are deemed to be road vehicle dealer's or recycler's permits, as applicable, issued under the Consumer Protection Act (chapter P-40.1).

However, if a dealer or recycler holds more than one licence issued under that Code, the dealer or recycler is deemed, for the purposes of the Consumer Protection Act, to hold a single permit issued under that Act.

On the expiry of the licence having the earliest expiry date, the holder must apply for a single permit. The duties chargeable for such a permit are then, to take into account the fact that one or more licences are not expired, reduced to the amount obtained

(1) by dividing the number of months remaining in the term of validity of each licence by 24 and multiplying the quotient so obtained by the fee charged to issue the licence; and

(2) if there is more than one unexpired licence, by adding the results obtained for each licence after the provisions of subparagraph 1 are applied.

Any application for the issue of a licence being processed at the Société de l'assurance automobile du Québec on the date this section comes into force is transferred to the president of the Office de la protection du consommateur for processing in accordance with the new provisions applicable.

45. Any security given to the Société de l'assurance automobile du Québec by a dealer or recycler in accordance with the Highway Safety Code before the date of coming into force of this section and in force on that date is deemed to be security given to the president of the Office de la protection du consommateur in accordance with the Consumer Protection Act.

46. The provisions of this Act come into force on 19 October 2015, unless the Government sets an earlier date or earlier dates for their coming into force.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 5
APPROPRIATION ACT NO. 1, 2015-2016

Bill 40

Introduced by Mr. Martin Coiteux, Minister responsible for Government Administration and Ongoing Program Review and Chair of the Conseil du trésor

Introduced 31 March 2015
Passed in principle 31 March 2015
Passed 31 March 2015
Assented to 31 March 2015

Coming into force: 31 March 2015

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the general fund of the Consolidated Revenue Fund, for the 2015-2016 fiscal year, a sum not exceeding $15,287,511,030.00, representing some 30.2% of the appropriations to be voted 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.

Lastly, the Act also approves expenditure estimates for a total of $2,713,962,181.00 and investment estimates for a total of $642,939,125.00, representing some 25.8% of the expenditure estimates and some 25.2% of the investment estimates for the special funds listed in Schedule 2.

Éditeur officiel
Québec

Chapter 5

APPROPRIATION ACT NO. 1, 2015-2016

[*Assented to 31 March 2015*]

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 $15,287,511,030.00 to defray a part of the Expenditure Budget of Québec tabled in the National Assembly for the 2015-2016 fiscal year. The sum is constituted as follows:

(1) a first portion of $12,639,862,625.00, in appropriations allocated according to the programs listed in Schedule 1, representing 25.0% of the appropriations to be voted in the 2015-2016 Expenditure Budget;

(2) an additionnal portion of $2,647,648,405.00, in appropriations allocated according to the programs listed in Schedule 1, representing some 5.2% of the appropriations to be voted in the 2015-2016 Expenditure Budget.

2. The Conseil du trésor may authorize the transfer between programs or portfolios of the portion of an appropriation for which provision has been made to this end, for the purposes of and, where applicable, according to the conditions described in the Expenditure Budget.

Furthermore, it may, in cases other than the transfer of a portion of an appropriation referred to in the first paragraph, authorize the transfer of a portion of an appropriation between programs in the same portfolio, provided such a transfer does not increase or decrease the amount of the appropriation authorized by law by more than 10%, excluding, where applicable, the portion of the appropriation for which provision has been made.

3. The expenditure and investment estimates for the special funds listed in Schedule 2 are approved for the 2015-2016 fiscal year. These sums are constituted as follows:

(1) a first portion of $2,631,162,150.00, representing some 25.0% of the expenditure estimates in the 2015-2016 Special Funds Budget and an additional portion of $82,800,031.00, representing some 0.8% of the expenditure estimates in the 2015-2016 Special Funds Budget;

(2) a first portion of $636,902,125.00, representing some 25.0% of the investment estimates in the 2015-2016 Special Funds Budget and an additionnal portion of $6,037,000.00, representing some 0.2% of the investment estimates in the 2015-2016 Special Funds Budget.

4. This Act comes into force on 31 March 2015.

SCHEDULE 1

GENERAL FUND

AFFAIRES MUNICIPALES ET OCCUPATION DU TERRITOIRE

	First portion	**Additional portion**
PROGRAM 1		
Territorial Development	28,505,900.00	408,000.00
PROGRAM 2		
Municipal Infrastructure Modernization	107,742,875.00	23,672,000.00
PROGRAM 3		
Compensation in Lieu of Taxes and Financial Assistance to Municipalities	137,898,450.00	274,851,221.00
PROGRAM 4		
General Administration	15,633,575.00	
PROGRAM 5		
Promotion and Development of the Metropolitan Region	29,882,700.00	49,167,284.00
PROGRAM 6		
Commission municipale du Québec	779,000.00	
PROGRAM 7		
Housing	111,814,500.00	
PROGRAM 8		
Régie du logement	5,149,525.00	
	437,406,525.00	348,098,505.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

	First portion	Additional portion
PROGRAM 1		
Bio-food Business Development, Training and Food Quality	107,207,750.00	96,572,400.00
PROGRAM 2		
Government Bodies	115,149,400.00	37,661,850.00
	222,357,150.00	134,234,250.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

	First portion	**Additional portion**
PROGRAM 1		
Secrétariat du Conseil du trésor	21,556,075.00	
PROGRAM 2		
Government Operations	52,864,200.00	
PROGRAM 3		
Commission de la fonction publique	1,041,775.00	
PROGRAM 4		
Retirement and Insurance Plans	1,104,450.00	
PROGRAM 5		
Contingency Fund	293,959,950.00	
	370,526,450.00	

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	22,523,225.00	500,000.00
PROGRAM 3		
Canadian Intergovernmental Affairs	3,190,000.00	
PROGRAM 4		
Aboriginal Affairs	63,166,225.00	18,200,000.00
PROGRAM 5		
Youth	9,649,875.00	
PROGRAM 6		
Access to Information and Reform of Democratic Institutions	1,942,325.00	
PROGRAM 7		
Implementation of the Maritime Strategy	250,025.00	
	100,908,900.00	18,700,000.00

CULTURE ET COMMUNICATIONS

	First portion	**Additional portion**
PROGRAM 1		
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	14,153,125.00	
PROGRAM 2		
Support for Culture, Communications and Government Corporations	147,205,950.00	11,645,855.00
PROGRAM 3		
Charter of the French Language	6,835,025.00	
	168,194,100.00	11,645,855.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

	First portion	**Additional portion**
PROGRAM 1		
Environmental Protection	43,590,675.00	4,277,500.00
PROGRAM 2		
Bureau d'audiences publiques sur l'environnement	1,264,100.00	
	44,854,775.00	4,277,500.00

ÉCONOMIE, INNOVATION ET EXPORTATIONS

	First portion	**Additional portion**
PROGRAM 1		
Economic Development and Development of Innovation and Exports	89,185,125.00	3,087,500.00
PROGRAM 2		
Economic Development Fund Interventions	58,623,750.00	
	147,808,875.00	3,087,500.00

ÉDUCATION, ENSEIGNEMENT SUPÉRIEUR ET RECHERCHE

	First portion	**Additional portion**
PROGRAM 1		
Administration	41,584,875.00	
PROGRAM 2		
Bodies reporting to the Minister	8,195,275.00	
PROGRAM 3		
Financial Assistance for Education	209,551,175.00	
PROGRAM 4		
Preschool, Primary and Secondary Education	2,314,492,150.00	1,034,833,900.00
PROGRAM 5		
Higher Education	1,320,568,700.00	350,000,000.00
PROGRAM 6		
Development of Recreation and Sports	17,439,075.00	5,500,000.00
PROGRAM 7		
Research Bodies	43,590,800.00	
	3,955,422,050.00	1,390,333,900.00

ÉNERGIE ET RESSOURCES NATURELLES

	First portion	Additional portion
PROGRAM 1		
Management of Natural Resources	19,632,125.00	3,000,000.00
	19,632,125.00	3,000,000.00

FAMILLE

	First portion	Additional portion
PROGRAM 1		
Planning, Research and Administration	14,086,475.00	
PROGRAM 2		
Assistance Measures for Families	540,288,400.00	249,021,820.00
PROGRAM 3		
Condition of Seniors	6,161,475.00	
PROGRAM 4		
Public Curator	12,991,025.00	
	573,527,375.00	249,021,820.00

FINANCES

	First portion	**Additional portion**
PROGRAM 1		
Department Administration	9,699,525.00	
PROGRAM 2		
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	25,856,000.00	
PROGRAM 3		
Debt Service	1,750,000.00	
	37,305,525.00	

FORÊTS, FAUNE ET PARCS

	First portion	Additional portion
PROGRAM 1		
Forests	75,950,225.00	80,000,000.00
PROGRAM 2		
Wildlife and Parks	32,949,975.00	22,000,000.00
	108,900,200.00	102,000,000.00

IMMIGRATION, DIVERSITÉ ET INCLUSION

	First portion	**Additional portion**
PROGRAM 1		
Immigration, Diversity and Inclusion	73,300,200.00	
	73,300,200.00	

JUSTICE

	First portion	Additional portion
PROGRAM 1		
Judicial Activity	8,148,350.00	169,400.00
PROGRAM 2		
Administration of Justice	72,086,050.00	12,926,300.00
PROGRAM 3		
Administrative Justice	3,558,050.00	3,444,300.00
PROGRAM 4		
Justice Accessibility	44,076,350.00	14,570,400.00
PROGRAM 5		
Bodies Reporting to the Minister	5,776,100.00	575,200.00
PROGRAM 6		
Criminal and Penal Prosecutions	31,500,525.00	2,400,000.00
PROGRAM 8		
Status of Women	1,926,675.00	187,000.00
	167,072,100.00	34,272,600.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

	First portion	**Additional portion**
PROGRAM 1		
The Public Protector	4,212,925.00	
PROGRAM 2		
The Auditor General	7,222,250.00	861,000.00
PROGRAM 4		
The Lobbyists Commissioner	813,625.00	
	12,248,800.00	861,000.00

RELATIONS INTERNATIONALES ET FRANCOPHONIE

	First portion	Additional portion
PROGRAM 1		
International Affairs	25,678,550.00	
	25,678,550.00	

SANTÉ ET SERVICES SOCIAUX

	First portion	**Additional portion**
PROGRAM 1		
Coordination Functions	34,605,050.00	
PROGRAM 2		
Services to the Public	4,540,092,950.00	
PROGRAM 3		
Office des personnes handicapées du Québec	3,138,975.00	
	4,577,836,975.00	

SÉCURITÉ PUBLIQUE

	First portion	**Additional portion**
PROGRAM 1		
Security, Prevention and Internal Management	160,476,025.00	10,564,300.00
PROGRAM 2		
Sûreté du Québec	156,426,175.00	169,766,175.00
PROGRAM 3		
Bodies Reporting to the Minister	11,390,625.00	515,000.00
	328,292,825.00	180,845,475.00

TOURISME

	First portion	**Additional portion**
PROGRAM 1		
Promotion and Development of Tourism	30,869,550.00	
	30,869,550.00	

TRANSPORTS

	First portion	**Additional portion**
PROGRAM 1		
Infrastructures and Transportation Systems	156,521,225.00	
PROGRAM 2		
Administration and Corporate Services	14,887,300.00	
	171,408,525.00	

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

	First portion	**Additional portion**
PROGRAM 1		
Employment Assistance Measures	196,923,075.00	63,000,000.00
PROGRAM 2		
Financial Assistance Measures	735,344,800.00	75,000,000.00
PROGRAM 3		
Administration	113,672,025.00	15,000,000.00
PROGRAM 4		
Labour	7,676,150.00	
PROGRAM 5		
Promotion and Development of the Capitale-Nationale	12,695,000.00	14,270,000.00
	1,066,311,050.00	167,270,000.00

SCHEDULE 2

SPECIAL FUNDS

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

	First portion	**Additional portion**
NATURAL DISASTER ASSISTANCE FUND		
Expenditure budget	416,275.00	
Investment budget	810,775.00	
TOTALS		
Expenditure budget	416,275.00	
Investment budget	810,775.00	

CULTURE ET COMMUNICATIONS

	First portion	**Additional portion**
QUÉBEC CULTURAL HERITAGE FUND		
Expenditure budget	4,469,175.00	
TOTAL		
Expenditure budget	4,469,175.00	

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

	First portion	**Additional portion**
GREEN FUND		
Expenditure budget	198,966,900.00	
Investment budget	3,634,675.00	
TOTALS		
Expenditure budget	198,966,900.00	
Investment budget	3,634,675.00	

ÉCONOMIE, INNOVATION ET EXPORTATIONS

	First portion	**Additional portion**
ECONOMIC DEVELOPMENT FUND		
Expenditure budget	89,995,250.00	
TOTAL		
Expenditure budget	89,995,250.00	

ÉDUCATION, ENSEIGNEMENT SUPÉRIEUR ET RECHERCHE

	First portion	**Additional portion**
SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND		
Expenditure budget	16,760,425.00	
UNIVERSITY EXCELLENCE AND PERFORMANCE FUND		
Expenditure budget	7,372,250.00	
TOTAL		
Expenditure budget	24,132,675.00	

ÉNERGIE ET RESSOURCES NATURELLES

	First portion	**Additional portion**
NATURAL RESOURCES FUND		
Expenditure budget	62,822,275.00	28,000,000.00
Investment budget	222,900.00	
TERRITORIAL INFORMATION FUND		
Expenditure budget	29,905,500.00	
Investment budget	11,844,325.00	
TOTALS		
Expenditure budget	92,727,775.00	28,000,000.00
Investment budget	12,067,225.00	

FAMILLE

	First portion	**Additional portion**
EARLY CHILDHOOD DEVELOPMENT FUND		
Expenditure budget	5,312,500.00	6,250,000.00
TOTAL		
Expenditure budget	5,312,500.00	6,250,000.00

FINANCES

	First portion	**Additional portion**
FINANCING FUND		
Expenditure budget	545,225.00	
FUND OF THE BUREAU DE DÉCISION ET DE RÉVISION		
Expenditure budget	610,325.00	95,000.00
Investment budget	18,500.00	37,000.00
IFC MONTRÉAL FUND		
Expenditure budget	327,375.00	
NORTHERN PLAN FUND		
Expenditure budget	20,384,150.00	
TAX ADMINISTRATION FUND		
Expenditure budget	222,945,475.00	
TOTALS		
Expenditure budget	244,812,550.00	95,000.00
Investment budget	18,500.00	37,000.00

FORÊTS, FAUNE ET PARCS

	First portion	Additional portion
NATURAL RESOURCES FUND – SUSTAINABLE FOREST DEVELOPMENT SECTION		
Expenditure budget	114,987,425.00	35,000,000.00
Investment budget	2,500,000.00	2,500,000.00
TOTALS		
Expenditure budget	114,987,425.00	35,000,000.00
Investment budget	2,500,000.00	2,500,000.00

JUSTICE

	First portion	**Additional portion**
ACCESS TO JUSTICE FUND		
Expenditure budget	2,599,175.00	
Investment budget	625.00	
FONDS D'AIDE AUX VICTIMES D'ACTES CRIMINELS		
Expenditure budget	5,692,750.00	
Investment budget	1,250.00	
REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE		
Expenditure budget	8,422,600.00	
Investment budget	1,223,700.00	
FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC		
Expenditure budget	10,001,775.00	
Investment budget	291,425.00	
TOTALS		
Expenditure budget	26,716,300.00	
Investment budget	1,517,000.00	

SANTÉ ET SERVICES SOCIAUX

	First portion	Additional portion
FUND TO FINANCE HEALTH AND SOCIAL SERVICES INSTITUTIONS		
Expenditure budget	384,250,000.00	
HEALTH AND SOCIAL SERVICES INFORMATION RESOURCES FUND		
Expenditure budget	53,854,650.00	
Investment budget	449,075.00	
FUND FOR THE PROMOTION OF A HEALTHY LIFESTYLE		
Expenditure budget	5,000,000.00	
TOTALS		
Expenditure budget	443,104,650.00	
Investment budget	449,075.00	

SÉCURITÉ PUBLIQUE

	First portion	**Additional portion**
POLICE SERVICES FUND		
Expenditure budget	146,174,350.00	
Investment budget	4,787,500.00	
TOTALS		
Expenditure budget	146,174,350.00	
Investment budget	4,787,500.00	

TOURISME

	First portion	Additional portion
TOURISM PARTNERSHIP FUND		
Expenditure budget	33,443,450.00	
Investment budget	657,725.00	
TOTALS		
Expenditure budget	33,443,450.00	
Investment budget	657,725.00	

TRANSPORTS

	First portion	Additional portion
ROLLING STOCK MANAGEMENT FUND		
Expenditure budget	29,279,575.00	
Investment budget	11,247,200.00	3,500,000.00
HIGHWAY SAFETY FUND		
Expenditure budget	8,154,175.00	
Investment budget	3,219,625.00	
LAND TRANSPORTATION NETWORK FUND		
Expenditure budget	848,991,675.00	
Investment budget	589,857,825.00	
TOTALS		
Expenditure budget	886,425,425.00	
Investment budget	604,324,650.00	3,500,000.00

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

	First portion	**Additional portion**
ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION		
Expenditure budget	5,829,650.00	4,274,131.00
LABOUR MARKET DEVELOPMENT FUND		
Expenditure budget	259,830,400.00	
FUND OF THE COMMISSION DES LÉSIONS PROFESSIONNELLES		
Expenditure budget	16,238,675.00	
Investment budget	435,000.00	
FUND OF THE COMMISSION DES RELATIONS DU TRAVAIL		
Expenditure budget	4,894,375.00	
Investment budget	200,000.00	
GOODS AND SERVICES FUND		
Expenditure budget	20,869,175.00	
INFORMATION TECHNOLOGY FUND OF THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE		
Expenditure budget	6,213,425.00	
Investment budget	5,500,000.00	
FONDS QUÉBÉCOIS D'INITIATIVES SOCIALES		
Expenditure budget	5,601,750.00	9,180,900.00
TOTALS		
Expenditure budget	319,477,450.00	13,455,031.00
Investment budget	6,135,000.00	

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 6
AN ACT TO ENSURE MAINLY THE RECOVERY OF AMOUNTS IMPROPERLY PAID AS A RESULT OF FRAUD OR FRAUDULENT TACTICS IN CONNECTION WITH PUBLIC CONTRACTS

Bill 26
Introduced by Madam Stéphanie Vallée, Minister of Justice
Introduced 3 December 2014
Passed in principle 17 February 2015
Passed 24 March 2015
Assented to 1 April 2015

Coming into force: **1 April 2015, except Chapter III, which comes into force on the date to be set by the Government.**

This Act, except Chapters V and VI, ceases to have effect on (*insert the date that is five years after the date of coming into force of Chapter III*), except with regard to any action brought prior to that date. Chapter V ceases to have effect on the date to be set by the Government.

Legislation amended:
Building Act (chapter B-1.1)
Act respecting contracting by public bodies (chapter C-65.1)
Act respecting elections and referendums in municipalities (chapter E-2.2)
Act respecting school elections (chapter E-2.3)
Election Act (chapter E-3.3)

Explanatory notes

This Act provides for exceptional measures to make possible the recovery of amounts improperly paid due to fraud or fraudulent tactics in the course of the tendering, awarding or management of public contracts.

The Act provides that the Minister of Justice must publish in the *Gazette officielle du Québec* a voluntary, fixed-term reimbursement program to allow the reimbursement of such amounts in relation to which there may have been fraud or fraudulent tactics.

The Minister is authorized to act on behalf of a public body within the scope of this program, and may transact and grant a discharge in that capacity on behalf of a public body.

Within the scope of the program, the Government designates a person to act as director. One of the director's duties is to attempt to bring the parties to an agreement.

(*cont'd on next page*)

Explanatory notes (*cont'd*)

Moreover, the Act establishes certain special rules applicable to judicial proceedings to recover such amounts that may be instituted by a public body. It establishes certain presumptions, authorizes, on certain conditions, the reinstitution of actions previously dismissed on the grounds that the right to recover was prescribed, and extends the prescription period applicable to the right to institute proceedings.

A fund dedicated to financing activities carried out for the purposes of the Act is established.

Amendments are also made to the Act respecting contracting by public bodies so that an application for authorization to enter into a contract filed by an enterprise found guilty of certain offences will not be automatically refused by the Autorité des marchés financiers.

In addition, the Act integrates election law offences that currently result in ineligibility for public contracts under such laws to the public contract ineligibility regime set out in the Act respecting contracting by public bodies.

Lastly, the Act includes transitional and final provisions, in particular as regards the cessation of effect of certain provisions.

Chapter 6

AN ACT TO ENSURE MAINLY THE RECOVERY OF AMOUNTS IMPROPERLY PAID AS A RESULT OF FRAUD OR FRAUDULENT TACTICS IN CONNECTION WITH PUBLIC CONTRACTS

[*Assented to 1 April 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

PURPOSE AND DEFINITIONS

1. This Act provides for exceptional measures for the reimbursement and recovery of amounts improperly paid as a result of fraud or fraudulent tactics in the course of the tendering, awarding or management of public contracts.

2. For the purposes of this Act,

(*a*) "**public contract**" means a contract between a public body and an enterprise;

(*b*) "**enterprise**" means a legal person established for a private interest, a general, limited or undeclared partnership, an association or a natural person who operates a sole proprietorship;

(*c*) "**public body**" means a body described in section 4, 7 or 7.1 of the Act respecting contracting by public bodies (chapter C-65.1) as well as a municipal body within the meaning of section 5 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

CHAPTER II

REIMBURSEMENT PROGRAM

3. The Minister publishes in the *Gazette officielle du Québec* a voluntary, fixed-term reimbursement program to make it possible for an enterprise or a natural person mentioned in section 10 to reimburse certain amounts improperly paid in the course of the tendering, awarding or management of a public contract in relation to which there may have been fraud or fraudulent tactics.

4. The reimbursement program the Minister intends to establish must be published as a draft program in the *Gazette officielle du Québec*, together with a notice stating the period that must elapse before the program may be

established and during which an interested person may send comments to the person specified in the notice.

5. Within the scope of the reimbursement program, the Minister acts on behalf of a public body. For that purpose, the Minister may transact and validly grant a discharge regarding the contracts concerned.

A public body may, however, in the cases, on the conditions and in the manner determined by the Minister, intervene within the scope of the program, in particular by participating in a vote of all the public bodies covered by a settlement proposal made by an enterprise or natural person mentioned in section 10.

6. The Government designates a person to act as program director. The person must exercise the functions of office in an impartial manner.

One of the director's duties is to attempt to bring the Minister and an enterprise or natural person mentioned in section 10 to an agreement.

For that purpose, the director must inform them of the scope of sections 7 and 8 and make recommendations to the Minister with regard to any reimbursement proposals received.

7. Anything said or written within the framework of the program is confidential and may not be admitted in evidence unless the Minister and the enterprise or natural person mentioned in section 10 agree otherwise.

8. The program director, the Minister and the enterprise or natural person mentioned in section 10 cannot be compelled to disclose anything they hear or learn within the framework of the program. Nor can they be compelled to produce a document prepared or obtained within that framework before a court of justice, before a person or body of the administrative branch exercising adjudicative functions or before any other person or body having the power to summon witnesses, gather evidence and require the production of documents.

Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information, no person may have access to such a document.

9. The program director cannot be prosecuted for acts performed in good faith in the exercise of the functions of office.

CHAPTER III

SPECIAL RULES APPLICABLE TO JUDICIAL PROCEEDINGS

10. Any enterprise or natural person who has, in any capacity, participated in fraud or fraudulent tactics in the course of the tendering, awarding or

management of a public contract is presumed to have caused injury to the public body concerned.

In such a case, the officers of the enterprise in office at the time the fraud or fraudulent tactics occurred are held liable unless they prove that they acted with the care, diligence and skill that a prudent person would have exercised in similar circumstances.

The directors of the enterprise in office at the time the fraud or fraudulent tactics occurred are also held liable if it is established that they knew or ought to have known that fraud or fraudulent tactics were committed in relation to the contract concerned, unless they prove that they acted with the care, diligence and skill that a prudent person would have exercised in similar circumstances.

The enterprises and natural persons referred to in this section are solidarily liable for the injury caused, unless such liability is waived by the public body.

11. The injury is presumed to correspond to the amount claimed by the public body concerned for the contract concerned if the amount does not exceed 20% of the total amount paid for that contract.

The public body may, subject to providing proof, claim an amount greater than that determined under the first paragraph.

Any amount granted by the court under this section bears interest from the date the work is accepted by the public body concerned for the contract concerned, at the rate determined under section 28 of the Tax Administration Act (chapter A-6.002).

12. The Minister may, on behalf of a public body, bring an action against an enterprise or natural person referred to in section 10 after informing the public body of its intention and giving the public body reasonable time to bring an action itself.

In such a case, the Minister may transact on an amount the Minister claims under the first paragraph and validly grant a discharge regarding the contracts concerned.

13. The public body's claim in an action brought under this chapter confers on the public body a legal hypothec which may, on authorization, be registered on the property of any enterprise or natural person referred to in section 10.

The application for authorization is made to a judge in chambers. In urgent cases, it may be made without notice to the adverse party. If the authorization is granted, it must be served without delay on the enterprise or the natural person concerned.

The judge grants the authorization if the body's claim appears to be well-founded and if there is reason to fear that recovery of the claim might be jeopardized without such authorization.

14. A court that allows an action to be brought under this chapter must add a lump sum equal to 20% of any amount granted for injury, to cover expenses incurred for the purposes of this Act. The amount bears interest from the time the action is brought.

15. An application addressed to a court or to a judge in chambers under this chapter is heard and decided by preference.

16. An action to repair injury caused after (*insert the date that is 20 years before the date of coming into force of Chapter III*) to a public body by fraud or fraudulent tactics in the course of the tendering, awarding or management of a public contract may not, if in progress on (*insert the date of coming into force of Chapter III*) or instituted within five years after that date, be dismissed on the grounds that the right is prescribed.

Any such actions dismissed on those grounds before (*insert the date of coming into force of Chapter III*) may be instituted again within five years after that date.

In addition, during a proceeding, no measure necessary or useful to preserve the public body's rights, including an unenforceability action, may be dismissed on the grounds that the right is prescribed or extinguished.

In such cases, this Act has the retroactive effect necessary to ensure its application.

17. A court of justice has exclusive jurisdiction to hear applications brought under this chapter. However, persons or bodies exercising adjudicative functions retain their authority with respect to any such application made by a public body exclusively against one of its employees. In such a case, this Act applies with the necessary modifications.

CHAPTER IV

MISCELLANEOUS PROVISIONS

18. This Act is public policy.

19. The Minister must, within six months after the end of the reimbursement program described in Chapter II, report to the Government on the implementation of the program. The report must include the names of the enterprises or natural persons mentioned in section 10 who participated in the program, the names of the public bodies involved, and the total amount reimbursed.

The report is tabled within the next 30 days in the National Assembly or, if the Assembly is not sitting, within 30 days of resumption.

20. The Government may determine rules for the apportionment between the Minister and a public body of any amount recovered under Chapter II and section 12, in proportion to the amounts paid by the public body for a particular contract.

21. A public body is required to cooperate with the Minister in achieving the purpose of this Act. To that end, it must, in particular, provide any document or information requested by the Minister in relation to a public contract.

22. No recourse in warranty or recursory action may be brought against an enterprise or natural person mentioned in section 10 who has been granted a discharge for a claim arising from a contract described in section 3.

23. Despite any inconsistent provision of an Act, any value accrued or any benefit paid or granted to an employee of a public body or to an elected officer under a pension plan is seizable for the execution of a final judgment in an action brought under Chapter III, in the cases, on the conditions and in the manner determined by government regulation.

24. The Government may, by regulation, take any measure necessary or useful for carrying out this Act and fully achieving its purpose.

CHAPTER V

PUBLIC CONTRACTS FUND

25. The Public Contracts Fund is established at the Ministère de la Justice.

The Fund is dedicated to financing activities carried out by the Minister for the purposes of this Act.

26. The following are credited to the Fund:

(1) the amounts paid to the Minister under this Act;

(2) the amounts transferred to it by a minister out of the appropriations granted for that purpose by Parliament;

(3) the amounts transferred to it by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);

(4) the gifts, legacies and other contributions paid into it to further the achievement of its purpose; and

(5) the revenue generated by the amounts credited to it.

27. The amounts required to pay any expense, including the expenses incurred by the Minister for the purposes of this Act, and any cost related to an investment, and that are necessary to achieve the purpose to which the Fund is dedicated are debited from the Fund.

28. Any surplus accumulated by the Fund is transferred to the general fund on the dates and to the extent determined by the Government.

CHAPTER VI

AMENDING PROVISIONS

BUILDING ACT

29. The Building Act (chapter B-1.1) is amended by inserting the following sections after section 65.1:

"**65.1.0.1.** Section 65.1 does not apply if

(1) the offence or indictable offence that led to the conviction has already been considered by the Autorité des marchés financiers (the Authority) under Chapter V.2 of the Act respecting contracting by public bodies (chapter C-65.1) and, when it was considered, an authorization was granted to the licence holder or the authorization held by the licence holder was not revoked or was renewed; or

(2) the conviction and the offence or indictable offence that led to it have not yet been considered by the Authority in connection with an application submitted to it under Chapter V.2 of the Act respecting contracting by public bodies and currently under examination, or following an advisory opinion provided under section 21.32 of that Act.

The Authority must send the Board the information required for the purposes of the first paragraph.

"**65.1.0.2.** The holder of a restricted licence may at any time file an application for authorization with the Authority as provided for in Chapter V.2 of the Act respecting contracting by public bodies (chapter C-65.1).

The granting by the Authority of such an authorization entails, despite any inconsistent provision, the removal of the restriction on the licence."

ACT RESPECTING CONTRACTING BY PUBLIC BODIES

30. The Act respecting contracting by public bodies (chapter C-65.1) is amended by inserting the following section after section 21.2:

"**21.2.0.1.** No entry may be made under section 21.1 or the first paragraph of section 21.2 in the register provided for in section 21.6 if

(1) the offence that led to the finding of guilty has already been considered by the Autorité des marchés financiers (the Authority) under Chapter V.2 and, when it was considered, an authorization was granted to the contractor or the authorization held by the contractor was not revoked or was renewed; or

(2) the finding of guilty and the offence that led to it have not yet been considered by the Authority in connection with an application submitted to it under Chapter V.2 and currently under examination, or following an advisory opinion provided under section 21.32.

The Authority must send the Chair of the Conseil du trésor the information required for the purposes of the first paragraph."

31. Section 21.26 of the Act is amended, in the first paragraph,

(1) by striking out subparagraph 1;

(2) by replacing "holding 50% or more of the voting rights attached to the shares that may be exercised under any circumstances" in subparagraph 2 by "is a natural person who holds 50% or more of the voting rights attached to the shares that may be exercised under any circumstances and who";

(3) by striking out subparagraphs 4 to 7.

32. Section 21.28 of the Act is amended by inserting the following subparagraphs before subparagraph 1 of the second paragraph:

"(0.1) whether the enterprise has, in the preceding five years, been found guilty of an offence listed in Schedule I;

"(0.2) whether 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;

"(0.3) whether 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);

"(0.4) whether 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;".

33. The Act is amended by adding the following section after section 58.1, enacted by section 23 of chapter 25 of the statutes of 2012:

"**58.2.** A contractor named in the register of enterprises ineligible for public contracts kept under Division II of Chapter V.1 for a reason other than

those provided for in section 88 of the Integrity in Public Contracts Act (2012, chapter 25) may at any time file an application for authorization with the Authority as provided for in Chapter V.2.

The granting by the Authority of such an authorization entails, despite any inconsistent provision, the removal of the contractor's name from the register.

The Authority must send the Chair of the Conseil du trésor the information required for the purposes of this section."

34. Schedule I to the Act is amended by inserting the following in the alphanumerical order of the Acts and regulations concerned:

"

Act respecting elections and referendums in municipalities (chapter E-2.2)	610 (2)	Making an illegal contribution referred to in paragraph 1 of section 610
	610 (3)	Inciting an elector to make a contribution by using threats or coercion or by promising compensation, consideration or a reimbursement
	610 (4)	Making a false declaration concerning a contribution
	610.1 (2)	Making an illegal gift of money referred to in paragraph 1 of section 610.1
Act respecting school elections (chapter E-2.3)	219.8 (2)	Making an illegal contribution referred to in paragraph 1 of section 219.8
	219.8 (3)	Inciting an elector to make a contribution by using threats or coercion or by promising compensation, consideration or a reimbursement
	219.8 (4)	Making a false declaration concerning a contribution

Election Act (chapter E-3.3)	564.1 (1)	Making a false declaration concerning a contribution
	564.1 (2)	Inciting an elector to make a contribution by using threats or coercion or by promising compensation, consideration or a reimbursement
	564.2	Contravening section 87 – contribution made by a person who is not an elector, contribution made in favour of an unauthorized entity or contribution not in accordance with Division II of Chapter II of Title III
		Contravening section 90 – involuntary contribution of an elector, contribution not made out of the elector's property or contribution made with compensation or for consideration or a reimbursement
		Contravening section 91 – contribution exceeding the maximum amount allowed
		Contravening the first paragraph of section 127.7 – contribution made by a person who is not an elector
		Contravening the third paragraph of section 127.7 – contribution exceeding the maximum amount allowed

	Contravening the first paragraph of section 127.8 with regard to section 90 – involuntary contribution of an elector, contribution not made out of the elector's property or contribution made with compensation or for consideration or a reimbursement

”.

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

35. Sections 641.2 to 641.5 of the Act respecting elections and referendums in municipalities (chapter E-2.2) are repealed.

36. The Act is amended by inserting the following section after section 648:

"**648.1.** The Chief Electoral Officer shall transmit to the Associate Commissioners for Audits appointed under section 8 of the Anti-Corruption Act (chapter L-6.1) who exercise the function described in paragraph 1.1 of section 10 of that Act the information relating to any penal proceeding brought under this Title and any resulting finding of guilty for an offence listed in Schedule I to the Act respecting contracting by public bodies (chapter C-65.1).

The Chief Electoral Officer shall also transmit to the Chair of the Conseil du trésor, in the manner determined in an agreement, the information required under paragraphs 1 to 3 of section 21.7 of the Act respecting contracting by public bodies concerning findings of guilty for offences described in this Title and listed in Schedule I to that Act."

ACT RESPECTING SCHOOL ELECTIONS

37. Sections 221.1.2 to 221.1.5 of the Act respecting school elections (chapter E-2.3) are repealed.

38. The Act is amended by inserting the following section after section 223.4:

"**223.5.** The Chief Electoral Officer shall transmit to the Associate Commissioners for Audits appointed under section 8 of the Anti-Corruption Act (chapter L-6.1) who exercise the function described in paragraph 1.1 of section 10 of that Act the information relating to any penal proceeding brought under this chapter and any resulting finding of guilty for an offence listed in Schedule I to the Act respecting contracting by public bodies (chapter C-65.1).

The Chief Electoral Officer shall also transmit to the Chair of the Conseil du trésor, in the manner determined in an agreement, the information required under paragraphs 1 to 3 of section 21.7 of the Act respecting contracting by

public bodies concerning findings of guilty for offences under this chapter that are listed in Schedule I to that Act."

ELECTION ACT

39. Sections 564.3 to 564.6 of the Election Act (chapter E-3.3) are repealed.

40. The Act is amended by inserting the following section after section 569:

"**569.1.** The Chief Electoral Officer shall transmit to the Associate Commissioners for Audits appointed under section 8 of the Anti-Corruption Act (chapter L-6.1) who exercise the function described in paragraph 1.1 of section 10 of that Act the information relating to any penal proceeding brought under this Title and any resulting finding of guilty for an offence listed in Schedule I to the Act respecting contracting by public bodies (chapter C-65.1).

The Chief Electoral Officer shall also transmit to the Chair of the Conseil du trésor, in the manner determined in an agreement, the information required under paragraphs 1 to 3 of section 21.7 of the Act respecting contracting by public bodies concerning findings of guilty for offences under this Title that are listed in Schedule I to that Act."

CHAPTER VII

TRANSITIONAL PROVISIONS

41. The expenditure and investment estimates for the Public Contracts Fund, set out in Schedule I, are approved for the 2014-2015 fiscal year.

42. Out of the amounts credited to the general fund, the Minister may transfer to the Public Contracts Fund the required appropriations allocated by Parliament for Program 2, "Administration of Justice", of the "Justice" portfolio in the Expenditure Budget for the 2014-2015 fiscal year.

43. Expenditures and investments made after 31 March 2014 by the Minister out of the appropriations allocated by Parliament and corresponding, on the date they were made, to the type of expenditures and costs that may be debited from the Public Contracts Fund are debited from the Fund.

44. A proceeding, pending before a civil court on 1 April 2015, to repair injury caused to a public body by fraud or fraudulent tactics in the course of the tendering, awarding or management of a public contract may, on a party's application, be stayed.

The application to stay the proceeding is made to a judge in chambers, who grants the stay if the enterprise or natural person mentioned in section 10 undertakes to participate in the reimbursement program described in Chapter II or if the public body states that it intends to continue the matter under the rules set out in Chapter III when they come into force.

45. From 1 April 2015 to the end date of the program described in Chapter II, a public body must obtain the Minister's authorization to institute an action to repair injury caused to it by fraud or fraudulent tactics in the course of the tendering, awarding or management of a public contract. The Minister grants the authorization if of the opinion that it does not hinder the achievement of the objectives of the reimbursement program.

46. From 1 April 2015 to the end date of the program described in Chapter II, a public body may not, without the Minister's authorization, transact on an amount improperly paid as a result of fraud or fraudulent tactics in the course of the tendering, awarding or management of a public contract. In the absence of an authorization from the Minister, such a transaction is null.

47. Persons and partnerships who are contractors within the meaning of section 1 of the Act respecting contracting by public bodies (chapter C-65.1) and are entered in the register kept by the Chief Electoral Officer with respect to persons and partnerships referred to in the first and second paragraphs of section 641.2 of the Act respecting elections and referendums in municipalities (chapter E-2.2), of section 221.1.2 of the Act respecting school elections (chapter E-2.3) or of section 564.3 of the Election Act (chapter E-3.3) are, despite any provision to the contrary and for the remaining period of ineligibility applicable under those Acts, named in the register of enterprises ineligible for public contracts established under section 21.6 of the Act respecting contracting by public bodies.

For the purposes of the first paragraph, the Chair of the Conseil du trésor enters in the register of enterprises ineligible for public contracts for each person and partnership concerned the relevant information from among that required under the first paragraph of section 641.4 of the Act respecting elections and referendums in municipalities, of section 221.1.4 of the Act respecting school elections or of section 564.5 of the Election Act, as applicable.

CHAPTER VIII

FINAL PROVISIONS

48. The Minister of Justice is responsible for the administration of this Act, except Chapter VI.

49. This Act comes into force on 1 April 2015, except Chapter III, which comes into force on the date to be set by the Government.

This Act, except Chapters V and VI, ceases to have effect on (*insert the date that is five years after the date of coming into force of Chapter III*), except with regard to any action brought prior to that date. Chapter V ceases to have effect on the date to be set by the Government.

SCHEDULE I
(*Section 41*)

PUBLIC CONTRACTS FUND

2014-2015 EXPENDITURE AND INVESTMENT ESTIMATES
(in thousands of dollars)

Revenues	
Expenditures	**72.4**
Surplus or deficit for the fiscal year	(72.4)
Balance of loans or advances	(72.4)

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 7
AN ACT TO AMEND THE SUPPLEMENTAL PENSION PLANS ACT WITH RESPECT TO THE FUNDING AND RESTRUCTURING OF CERTAIN MULTI-EMPLOYER PENSION PLANS

Bill 34

Introduced by Mr. François Blais, Minister of Employment and Social Solidarity
Introduced 18 February 2015
Passed in principle 25 February 2015
Passed 2 April 2015
Assented to 2 April 2015

Coming into force: 2 April 2015. However, except for section 2, it has effect from 31 December 2014.

Legislation amended:

Supplemental Pension Plans Act (chapter R-15.1)
Act to foster the financial health and sustainability of municipal defined benefit pension plans (chapter S-2.1.1)

Explanatory notes

This Act amends the Supplemental Pension Plans Act to introduce special measures for the funding of certain multi-employer pension plans as well as rules applicable to the restructuring of those plans when contributions are found to be insufficient.

The Act applies to multi-employer defined benefit-defined contribution pension plans that may not be amended unilaterally by any of the employers that are a party to those plans and regarding which the sole obligation of the employer is the contribution stipulated in the plan.

Such plans will be funded solely on a funding basis, the amortization period for funding deficiencies will be 12 years instead of 15, and solvency deficiencies will no longer be funded. Members' benefits will be paid in proportion to the degree of solvency of the plan.

(*cont'd on next page*)

Explanatory notes (*cont'd*)

The plans will need to be restructured if an actuarial valuation report indicates that contributions are insufficient. A recovery plan will then be required to set out measures to ensure that the funding of the pension plan complies with the law. These measures could include an increase in employer contributions or in member contributions or an amendment reducing benefits that is applicable to service completed before or after the effective date of the amendment.

Lastly, the necessary transitional measures are introduced into the Supplemental Pension Plans Act.

Chapter 7

AN ACT TO AMEND THE SUPPLEMENTAL PENSION PLANS ACT WITH RESPECT TO THE FUNDING AND RESTRUCTURING OF CERTAIN MULTI-EMPLOYER PENSION PLANS

[*Assented to 2 April 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

SUPPLEMENTAL PENSION PLANS ACT

1. The Supplemental Pension Plans Act (chapter R-15.1) is amended by inserting the following chapter after section 146.9:

"**CHAPTER X.2**

"SPECIAL PROVISIONS RELATING TO CERTAIN MULTI-EMPLOYER PENSION PLANS

"**DIVISION I**

"SCOPE

"**146.10.** This chapter applies to multi-employer defined benefit-defined contribution pension plans, in force on 18 February 2015, that may not be amended unilaterally by a participating employer. Such plans are called "negotiated contribution plans".

This chapter does not apply to multi-employer pension plans governed by a regulation under the second paragraph of section 2, other than the Regulation providing new relief measures for the funding of solvency deficiencies of pension plans in the private sector (chapter R-15.1, r. 4.1), but does apply to pension plans subject to Division III.3 of the Regulation respecting the exemption of certain pension plans from the application of provisions of the Supplemental Pension Plans Act (chapter R-15.1, r. 8).

"**DIVISION II**

"CONTRIBUTIONS AND BENEFITS

"**146.11.** Despite the first paragraph of section 39, the employer is only required to pay, in each fiscal year of the plan, the employer contribution stipulated in the plan.

Despite the third paragraph of section 41, the employer contribution may not be adjusted unless the adjustment has been negotiated with the employer.

"**146.12.** The sum of the employer contribution and the member contributions payable in each fiscal year of the pension plan must be equal to or greater than the sum of the following amounts:

(1) the current service contribution determined in accordance with sections 138 and 139;

(2) the estimated amount of the administration costs to be paid out of the pension fund during the fiscal year; and

(3) the sum of the amortization payment determined in respect of the funding deficiency and the special amortization payments payable during the fiscal year.

"**146.13.** No employer may appropriate the surplus assets of the pension plan to the payment of the employer contribution unless a fiscal rule so requires, nor may an employer, despite section 42.1, be relieved of paying the employer contribution by a letter of credit.

"**146.14.** No amortization payments may be determined in respect of the solvency deficiencies of the plan.

"**146.15.** Sections 60 and 60.1 do not apply to negotiated contribution plans.

"**DIVISION III**

"FUNDING RULES

"§1.—*Special provisions*

"**146.16.** The report on the actuarial valuation required under subparagraph 2 of the first paragraph of section 118 must, despite subparagraph 1 of the first paragraph of section 119, be sent to the Régie within six months after the date of the actuarial valuation.

"**146.17.** Any amendment to a negotiated contribution plan having an impact on the obligations arising from the plan must be considered for the first time according to the rules set out in section 121.

"**146.18.** The provisions of section 128, concerning the establishment of a reserve, do not apply to negotiated contribution plans.

"**146.19.** Despite paragraph 2 of section 142, the maximum amortization period of a funding deficiency is 12 years.

"§2.—*Conditions governing payment of benefits*

"**146.20.** The value of the benefits accrued to a member or a beneficiary and referred to in the third paragraph of section 143 must be paid in proportion to the degree of solvency of the plan as established in the last actuarial valuation that precedes the date of the application for transfer and for which the report has been sent to the Régie.

Sections 145 and 146 do not apply to negotiated contribution plans. An employer may however, before the date of payment, pay an additional amount into the pension fund for the payment of all or part of the value of the benefits that cannot be paid under the first paragraph.

Despite sections 20 and 21, a pension plan may be amended to provide that, in cases when the degree of solvency of the plan exceeds 100%, the value of the benefits must be paid in a proportion that is less than the degree of solvency of the plan but equal to or greater than 100%. Such an amendment may only be made in the circumstances described in section 146.35, which applies with the necessary modifications.

"**146.21.** A payment made in accordance with section 146.20 constitutes a final payment of the benefits accrued to a member or beneficiary.

"**146.22.** For the purposes of the assignment of a member's benefits or the seizure of such benefits for non-payment of support, the degree of solvency of the plan as established in the last actuarial valuation that precedes the date of their valuation and for which the report has been sent to the Régie must be taken into account in determining the value of the member's benefits.

"**DIVISION IV**

"RESTRUCTURING

"§1.—*Recovery plan*

"**146.23.** When the report on an actuarial valuation of a negotiated contribution plan indicates that the contributions provided for in the pension plan are insufficient, a recovery plan must be prepared by the person or body who may amend the plan.

"**146.24.** The recovery plan must set out the measures to be taken to ensure that the funding of the pension plan is in conformity with the law.

These measures may include an increase in the employer contribution, an increase in member contributions, or the establishment of such contributions in the case of a non-contributory plan, or an amendment reducing benefits that is applicable to service completed before or after the effective date of the amendment.

"**146.25.** No measure set out in a recovery plan may reduce, on a funding basis, the value of the benefits in payment in a proportion greater than that applicable to the value of the benefits of active members.

"**146.26.** The measures in the recovery plan must not reduce the pension plan's liabilities below the value of its assets either on a solvency basis or on a funding basis.

"**146.27.** The recovery plan must include certification by an actuary that implementing the measures set out in the plan, as of the date of the actuarial valuation showing insufficient contributions, would result in sufficient contributions being made to the plan.

"**146.28.** The recovery plan must be sent to the Régie by the pension committee within 18 months after the date of the actuarial valuation.

"§2.—*Amendment reducing benefits*

"**146.29.** An amendment reducing pension benefits set out in a recovery plan may, without being agreed to as required under section 20, become effective before the date set under the first paragraph of that section or apply to service completed before the effective date of the amendment.

"**146.30.** The effective date of an amendment reducing benefits set out in a recovery plan may not precede the date following that of the actuarial valuation showing insufficient contributions.

"**146.31.** Despite section 21, an amendment set out in a recovery plan may reduce a pension benefit the payment of which began before the effective date of the amendment.

"**146.32.** No amendment reducing benefits may have an effect on amounts or benefits already paid at the date of its registration.

"§3.—*Adoption of recovery plan*

"**146.33.** The recovery plan is adopted if, at the end of the consultation process set out in this section, less than 30% of the members and beneficiaries of the pension plan are opposed to it.

The pension committee must send every member and beneficiary a written notice informing them of the purpose and effective date of the amendments set out in the recovery plan, and the consequences set out in sections 146.39 and 146.40 for failure to adopt a recovery plan. The notice must also inform them that they may notify the pension committee of their opposition to the recovery plan within 60 days after the notice is sent or after the notice required under the third paragraph is published, whichever is later.

Unless all members and beneficiaries of the pension plan have been personally notified, the pension committee must publish a notice containing the information required under the second paragraph. The rules set out in the third paragraph of section 146.3.1 apply with the necessary modifications.

"**146.34.** The consultation set out in section 146.33 is not required in the following circumstances:

(1) the text of the pension plan or an ancillary document registered with a body similar to the Régie includes, as of 18 February 2015, a provision allowing the reduction of benefits accrued to members and beneficiaries;

(2) the pension plan was amended in accordance with section 146.35 after 2 April 2015 to allow, within the scope of a recovery plan, the reduction of benefits accrued to members and beneficiaries.

"**146.35.** A pension plan may only be amended as described in paragraph 2 of section 146.34 if, at the end of the consultation process set out in this section, less than 30% of the members and beneficiaries are opposed to it.

The pension committee must send every member and beneficiary of the pension plan a written notice, separate from the notice required under section 146.33, that states, in addition to the information required under subparagraph 1 of the first paragraph of section 26, the consultation process required in the absence of a pension plan provision allowing the reduction of benefits when contributions are insufficient. The notice must also inform them that they may notify the pension committee of their opposition to the proposed amendment within 60 days after the notice is sent or after the notice required under the third paragraph is published, whichever is later.

Unless all members and beneficiaries of the pension plan have been personally notified, the pension committee must publish a notice containing the information required under the second paragraph. The rules set out in the third paragraph of section 146.3.1 apply with the necessary modifications.

"**146.36.** A notice given under section 146.33 or 146.35 is considered to be the notice required under section 26.

Section 113.1 applies to such a notice.

"**146.37.** An application for the registration of amendments set out in the recovery plan must be filed with the Régie not later than 24 months after the date of the actuarial valuation showing insufficient contributions.

Registration of such amendments is not subject to the authorization of the Régie required under subparagraph 2 of the second paragraph of section 20.

"§4. — *Failure to produce a recovery plan*

"**146.38.** In a case of failure to produce a recovery plan or a required accompanying document, fees equal to those payable in a case of failure to produce the report on the actuarial valuation showing insufficient contributions must be paid to the Régie for each full month of delay.

"**146.39.** In a case of failure to produce an application for the registration of an amendment to the pension plan for the purpose of implementing a recovery plan or a required accompanying document, active members cease to accumulate benefits on the date of default.

Such termination does not constitute termination of active membership.

The plan must be amended to specify the period during which benefits are not accumulated under the first paragraph.

Restoring these benefits constitutes an amendment to the plan.

"**146.40.** If no recovery plan or amendment for the purpose of increasing contributions or reducing member and beneficiary benefits under such a plan is filed with the Régie within 60 months after the date of the actuarial valuation showing insufficient contributions, the person or body who may amend the pension plan must terminate it.

The date of termination is the date of expiry of that 60-month time limit.

"**DIVISION V**

"RIGHTS OF MEMBERS AND BENEFICIARIES ON WINDING-UP

"**146.41.** The benefits accrued under a pension plan to a member or beneficiary affected by the withdrawal of an employer from a negotiated contribution plan shall be paid in accordance with sections 236 and 237, which apply with the necessary modifications.

The notice referred to in section 200 must, instead of containing the information required under paragraphs 2 to 4 of that section, inform the members and beneficiaries of the terms and conditions for payment of their benefits.

Despite sections 20 and 21, the pension plan may provide for a cap on the degree of solvency applicable to the payment of the value of the benefits, such as the cap permitted by section 146.20, in the circumstances described in that section, which applies with the necessary modifications.

"**146.42.** Sections 240.2 and 308.3 do not apply to negotiated contribution plans.

However, the members and beneficiaries of the plan whose benefits were paid under the third paragraph of section 146.20 are considered, in the event of the withdrawal of the employer or the termination of the plan within three years of the date of payment of their benefits, to be members for the sole purpose of the distribution of surplus assets with respect to the value of their accrued benefits that is equal to the difference between the degree of solvency of the plan on the date of withdrawal or termination and the degree of solvency of the plan applied on the payment of their benefits.

The same applies if the plan is terminated within three years after the date of a payment made under the third paragraph of section 146.41.

“**146.43.** Surplus assets determined on the withdrawal of an employer or the termination of the plan may only be allocated to the members and beneficiaries and shall be distributed among them proportionately to the value of their accrued benefits.

“**146.44.** The provisions of subdivision 4 of Division II of Chapter XIII, concerning the debts of an employer in the event of the withdrawal of the employer or the termination of the plan, apply to negotiated contribution plans only with respect to contributions provided for in the plan that are unpaid at the date of the withdrawal or termination.

However, an employer may, before the date of payment, pay into the pension fund an additional amount to cover all or part of the amount to be funded to ensure full payment of the benefits of the members or beneficiaries affected by the withdrawal of an employer or the termination of a pension plan.

The amounts paid by an employer under the second paragraph must be applied to paying the benefits of the members or beneficiaries which relate to that employer.

“**146.45.** When an employer no longer has active members in its employ, the plan must be amended to allow for the withdrawal of the employer from the plan, effective on or before the end date of the fiscal year in which the last member ceases to accumulate benefits.

In the case of an employer all of whose employees covered by the plan are hired on an ad hoc, fixed term basis, the plan need only be amended if 12 months have elapsed since the employer ceased to have active members in its employ.”

2. Section 249 of the Act is amended

(1) by replacing “The Régie” in the first paragraph by “The Minister or the Régie”;

(2) by replacing “elle a conclu l’entente” in the fourth paragraph in the French text by “est conclue l’entente”.

3. The Act is amended by inserting the following sections after section 319.1:

"**319.2.** The time limit set by section 146.16 for sending the Régie the report on the actuarial valuation as at 31 December 2014 of a plan subject to Chapter X.2 runs from 30 April 2015 instead of from 31 December 2014.

The same applies to the time limit for sending the recovery plan and the time limit for filing an application for registration of an amendment to the plan for the purpose of implementing the recovery plan, which time limits are set by sections 146.28 and 146.37, respectively.

"**319.3.** The payment made in accordance with section 143 and, if applicable, section 145.1 before 31 December 2014 in respect of a plan subject to Chapter X.2 constitutes the final payment of the benefits accrued to the member or beneficiary concerned.

The employer may however pay an additional amount into the pension fund for the payment of all or part of any amount that is no longer required to be paid under the first paragraph.

A pension plan may also be amended to provide for the payment, in any fiscal year of the plan ending before 1 January 2020, of amounts whose payability is extinguished under the first paragraph. The amount of such a payment, added to the sum of the amounts referred to in section 146.12, must not result in insufficient contributions being made to the plan.

"**319.4.** All amounts due, at 31 December 2014, by an employer that is a party to a pension plan subject to Chapter X.2 as contributions receivable, under the applicable legal provisions in force on 30 December 2014, in excess of the contributions provided for in the pension plan that have not been paid at that date are eliminated.

"**319.5.** No amount required to be paid by an employer that is a party to a pension plan subject to Chapter X.2 pursuant to a judgment that has become final before 18 February 2015 or in connection with a case pending before a court of justice or an administrative tribunal on that date may, in any way, be recovered by the administrator of the pension plan or by an employer that is a party to the pension plan.

"**319.6.** A pension plan subject to Chapter X.2 must be amended to allow for the withdrawal from the plan of any employer that no longer has active members in its employ on 31 December 2014. The date of withdrawal must be 31 December 2014.

The benefits accrued to the members or beneficiaries affected by the withdrawal must, not later than 2 April 2016, be paid in accordance with the first paragraph of section 146.41.

The value of the members' or beneficiaries' benefits shall be established as at 31 December 2014.

The members or beneficiaries referred to in the second paragraph may request that their benefits be maintained in the plan.

The pension committee must inform the members or beneficiaries of the measures set out in this section so as to give them at least three months to exercise their rights. The notice must mention that the benefits of members and beneficiaries who remain with the plan might later be reduced.

This section only applies, with respect to an employer all of whose employees covered by the plan are hired on an ad hoc, fixed term basis, if, on 31 December 2014, at least 12 months have elapsed since the employer ceased to have active members in its employ.

"**319.7.** The benefits accrued to members and beneficiaries who, on 31 December 2014, work for none of the employers who are a party to the plan must, not later than 2 April 2016, be paid in accordance with the first paragraph of section 146.41.

For that purpose, the third, fourth and fifth paragraphs of section 319.6 apply.

"**319.8.** Despite sections 20 and 21, the pension plan may provide for a cap on the degree of solvency applicable to the payments made under sections 319.6 and 319.7, such as the cap permitted by section 146.20, in the circumstances described in that section, which applies with the necessary modifications.

Section 146.42 applies to such payments.

"**319.9.** On the withdrawal of an employer that is a party to a pension plan subject to Chapter X.2 or on the termination of such a plan before 2 April 2020, the following rules apply:

(1) any reduction after 31 December 2014 of benefits accrued to members or beneficiaries shall be annulled;

(2) the debt of each employer concerned by the withdrawal or termination shall be established as if Chapter X.2 and section 319.4 did not apply; and

(3) any such employer debt extinguished under section 319.3 shall become payable once again.

The first paragraph does not apply, however, if the employer's withdrawal from the pension plan or the termination of the pension plan results from the impossibility of adopting a recovery plan, the alienation or closing down of all or part of the enterprise, the insolvency of the employer or a change in union affiliation.

"**319.10.** When a negotiated contribution plan ceases to be governed by a regulation giving rise to exclusion from the application of the provisions of Chapter X.2 in accordance with the second paragraph of section 146.10, those provisions apply from the date that follows that on which the regulation ceases to apply. Sections 319.3 to 319.9 apply to such a plan, and in applying those sections, the date of 31 December 2014 is replaced by the date on which those provisions begin to apply and the other dates mentioned in those sections are replaced accordingly.

However, section 319.9 does not apply to such a plan if the regulation described in the first paragraph included a provision exempting the negotiated contribution plan from the application of the provisions of this Act that relate to employer debts."

ACT TO FOSTER THE FINANCIAL HEALTH AND SUSTAINABILITY OF MUNICIPAL DEFINED BENEFIT PENSION PLANS

4. Section 62 of the Act to foster the financial health and sustainability of municipal defined benefit pension plans (chapter S-2.1.1) is amended by adding the following paragraphs at the end:

"Any person who ceases to be a member of a pension plan during the same period is entitled to the transfer or reimbursement, as applicable, of the benefits accumulated by the member under the plan, established without reference to the amendments to be made to any pension plan under Chapter II of this Act.

Furthermore, the death benefits provided for in section 86 of the Supplemental Pension Plans Act (chapter R-15.1) to which the spouse or successors of a person who dies during the same period are entitled are established without reference to those amendments."

MISCELLANEOUS AND FINAL PROVISIONS

5. A multi-employer pension plan restructuring agreement that became effective during the year 2014 and was submitted to a body similar to the Régie before 18 February 2015 is considered, with effect from the effective date of the agreement, to be a recovery plan for the purposes of the resulting amendments, provided the agreement was authorized by the body.

6. Chapter X.2 and sections 319.3, 319.4 and 319.6 to 319.9 of the Supplemental Pension Plans Act (chapter R-15.1), enacted by sections 1 and 3, do not apply to matters pending on 18 February 2015 before a court of justice or an administrative tribunal.

7. This Act does not apply to a pension plan all of whose members ceased to accumulate benefits before 31 December 2014.

Nor does it apply with respect to the withdrawal of an employer if all members who work for that employer ceased to accumulate benefits before

31 December 2014 and the plan was, before 18 February 2015, the subject of a notice of amendment under section 26 of the Supplemental Pension Plans Act concerning the withdrawal of the employer from the plan.

8. This Act comes into force on 2 April 2015. However, except for section 2, it has effect from 31 December 2014.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 8
AN ACT MAINLY TO IMPLEMENT CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 4 JUNE 2014 AND RETURN TO A BALANCED BUDGET IN 2015-2016

Bill 28
Introduced by Mr. Carlos Leitão, Minister of Finance
Introduced 26 November 2014
Passed in principle 18 March 2015
Passed 20 April 2015
Assented to 21 April 2015

Coming into force: 21 April 2015, except:

(1) section 183, section 184 where it enacts section 8.1 of the Act respecting prescription drug insurance (chapter A-29.01), and sections 185, 186, 188, 192 and 193, which come into force on 20 June 2015;

(2) sections 34 to 73 and 76 to 84, which come into force on 1 September 2015;

(3) section 184 where it enacts section 8.2 of the Act respecting prescription drug insurance, section 187 and paragraphs 2 and 3 of section 189, which come into force on 1 October 2015;

(4) sections 344 to 346, which come into force on 21 October 2015;

(5) sections 355, 359 to 362, 366 to 368 and 370, which come into force on 1 January 2016;

(6) section 89 where it enacts sections 1079.8.19 and 1079.8.29 of the Taxation Act (chapter I-3), which comes into force on 1 February 2016;

(7) sections 140 and 141, section 142 where it amends section 60.4 of the Tax Administration Act (chapter A-6.002) to refer to section 350.51.1 of the Act respecting the Québec sales tax (chapter T-0.1), sections 143, 145 and 146, section 147 where it enacts section 350.51.1 of the Act respecting the Québec sales tax, sections 148 to 151, section 155 except where it amends sections 350.58 and 350.59 of the Act respecting the Québec sales tax to refer to section 350.56.1 of that Act, section 156 and paragraphs 1 and 2 of section 157, which come into force on 1 February 2016 or on the date, if before 1 February 2016 but after 1 September 2015, on which an operator or person referred to in section 350.52.1, enacted by section 148, activates in an establishment a device referred to in section 350.52 of the Act respecting the Québec sales tax with regard to that establishment;

(*cont'd on next page*)

Coming into force: (*cont'd*)

(8) sections 85 and 86, paragraph 2 of section 88, section 89 except where it enacts sections 1079.8.19 to 1079.8.24, 1079.8.29 to 1079.8.37 and 1079.8.39 to 1079.8.42 of the Taxation Act, and sections 90 to 100 and 106 to 139, which come into force on 1 March 2016;

(9) section 6, which comes into force on 1 April 2016;

(10) section 87, paragraph 1 of section 88, section 89 where it enacts sections 1079.8.20 to 1079.8.24, 1079.8.30 to 1079.8.37 and 1079.8.39 to 1079.8.42 of the Taxation Act, and sections 101 to 105, which come into force on 1 September 2016;

(11) section 307, except paragraph 4, which comes into force at the close of the first general meeting of holders of class "A" and class "B" Fondaction shares held after 21 April 2015, and section 321, which comes into force at the close of the first general meeting of holders of Fonds de solidarité des travailleurs du Québec (F.T.Q.) shares held after that date; and

(12) sections 25 to 33, which come into force on the date or dates to be set by the Government.

– 2015-07-14: ss. 25-33
O.C. 671-2015
G.O., 2015, Part 2, p. 1573

Legislation amended:

Civil Code of Québec
Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1)
Financial Administration Act (chapter A-6.001)
Tax Administration Act (chapter A-6.002)
Act respecting assistance for victims of crime (chapter A-13.2)
Sustainable Forest Development Act (chapter A-18.1)
Act respecting land use planning and development (chapter A-19.1)
Health Insurance Act (chapter A-29)
Act respecting prescription drug insurance (chapter A-29.01)
Charter of Ville de Longueuil (chapter C-11.3)
Cities and Towns Act (chapter C-19)
Code of ethics and conduct of the Members of the National Assembly (chapter C-23.1)
Code of Penal Procedure (chapter C-25.1)
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)
Municipal Powers Act (chapter C-47.1)
Act respecting contracting by public bodies (chapter C-65.1)
Act respecting financial services cooperatives (chapter C-67.3)
Balanced Budget Act (chapter E-12.00001)
Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001)
Act respecting Financement-Québec (chapter F-2.01)

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Legislation amended: (*cont'd*)

Act to establish Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (chapter F-3.1.2)
Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1)
Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003)
Act respecting the Cree Nation Government (chapter G-1.031)
Act establishing the Eeyou Istchee James Bay Regional Government (chapter G-1.04)
Act respecting immigration to Québec (chapter I-0.2)
Mining Tax Act (chapter I-0.4)
Taxation Act (chapter I-3)
Act respecting the Institut national d'excellence en santé et en services sociaux (chapter I-13.03)
Derivatives Act (chapter I-14.01)
Act respecting Investissement Québec (chapter I-16.0.1)
Anti-Corruption Act (chapter L-6.1)
Act respecting stuffing and upholstered and stuffed articles (chapter M-5)
Mining Act (chapter M-13.1)
Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001)
Act respecting the Ministère de la Culture et des Communications (chapter M-17.1)
Act respecting the Ministère de la Justice (chapter M-19)
Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2)
Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1)
Act respecting the Ministère des Finances (chapter M-24.01)
Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (chapter M-30.01)
Act to ensure the occupancy and vitality of territories (chapter O-1.3)
Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1)
Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1)
Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)
Act respecting the Régie de l'énergie (chapter R-6.01)
Educational Childcare Act (chapter S-4.1.1)
Act respecting health services and social services (chapter S-4.2)
Act respecting public transit authorities (chapter S-30.01)
Act respecting the Québec sales tax (chapter T-0.1)
Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002)
Securities Act (chapter V-1.1)
Act respecting off-highway vehicles (chapter V-1.2)
Auditor General Act (chapter V-5.01)
Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013-2014 (2010, chapter 20)
Integrity in Public Contracts Act (2012, chapter 25)

Regulations amended:

Regulation respecting construction contracts of municipal bodies (chapter C-19, r. 3)
Regulation of the Autorité des marchés financiers under an Act respecting contracting by public bodies (chapter C-65.1, r. 0.1)
Regulation respecting supply contracts, service contracts and construction contracts of bodies referred to in section 7 of the Act respecting contracting by public bodies (chapter C-65.1, r. 1.1)
Regulation respecting supply contracts of public bodies (chapter C-65.1, r. 2)
Regulation respecting service contracts of public bodies (chapter C-65.1, r. 4)
Regulation respecting construction contracts of public bodies (chapter C-65.1, r. 5)
Regulation respecting stuffing and upholstered and stuffed articles (chapter M-5, r. 1)
Reduced Contribution Regulation (chapter S-4.1.1, r. 1)

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Explanatory notes

This Act amends or enacts various legislative provisions mainly to implement certain provisions of the Budget Speech of 4 June 2014 as well as measures aimed at putting the State's finances in order.

Accordingly, the Act amends the Balanced Budget Act in order to provide for a return to a balanced budget for the 2015-2016 fiscal year and to set the budget deficit threshold that may not be exceeded for the 2014-2015 fiscal year, and the Act to reduce the debt and establish the Generations Fund so that, as of 1 April 2016, the specific tax on alcoholic beverages credited annually to the Fund will increase to $500,000,000.

The freeze on performance-based additional remuneration for the senior executives and management personnel of certain government departments and bodies, and the members of Ministers' office staff, is extended for one year. Moreover, any additional performance-based remuneration paid by certain State-owned enterprises to senior executives and management personnel is conditional on the enterprise's having achieved net profit targets.

The Minister of Finance is given the responsibility of preparing and publishing a pre-election report on the Government's financial situation, and the Auditor General must prepare a report on the plausibility of the forecasts and assumptions presented in the pre-election report.

With regard to energy, the Act respecting the Régie de l'énergie is amended to suspend implementation of any mechanism allowing the Régie to distribute a performance shortfall, until a balanced budget has been achieved; to ensure that Hydro-Québec retains any performance shortfall; and to ensure that the electric power supply is reserved for the needs of Québec markets.

With regard to natural resources, the Act respecting Investissement Québec is amended to establish the Mining and Hydrocarbon Capital Fund, a special fund that allows mainly for the acquisition of participations in enterprises that mine mineral substances in the domain of the State and, under certain conditions, in enterprises that process such substances. In addition, responsibilities relating to the administration of the Mining Tax Act are transferred to the Agence du revenu du Québec.

As part of the fight against tax evasion and undeclared work, the Taxation Act is amended so that service suppliers that enter into a construction contract or a personnel placement or temporary help contract must, under certain conditions, obtain a certificate from Revenu Québec. In addition, the Act respecting the Québec sales tax is amended to provide for the introduction of recording modules in bars and restaurant-bars.

The Act amends the Educational Childcare Act in order to change the rules for determining the contribution required from a parent whose child is receiving childcare from a subsidized childcare provider.

In the field of health, the Act

(1) stipulates that, if a service provided by a health professional ceases to be an insured service, the amounts set aside to finance the remuneration of the health professional remain in the Consolidated Revenue Fund and are subject to Parliament's power to allocate funds;

(2) allows the Minister of Health and Social Services, before entering a medication on the list of the medications whose cost is covered by the basic prescription drug insurance plan, to make a listing agreement with its manufacturer, authorizes the Government to extend coverage under the basic plan to include the pharmaceutical services determined by regulation, makes the lowest price method

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Explanatory notes (*cont'd*)

applicable to the private sector for the reimbursement of the cost of medications, and empowers the Minister, for a limited period of time and under certain circumstances, to determine or modify the terms and methods of remuneration that are applicable to pharmacists.

Various amendments are made concerning municipal governance with regard to local and regional development.

Under the Act, changes are made that affect the following special funds:

(1) the Avenir Mécénat Culture Fund is established at the Ministère de la Culture et des Communications: the Fund is dedicated to measures taken to encourage certain organizations to develop ways of diversifying their funding sources and to capitalize a portion of their revenues derived from fund-raising;

(2) the Sports and Physical Activity Development Fund: the portion of the proceeds of the tobacco tax credited annually to this Fund is increased;

(3) the Fund to Finance Health and Social Services Institutions: among other changes, the portion of the Canada Health Transfer specified in the Act is credited to the Fund for the 2014-2015 to 2016-2017 fiscal years.

The Act changes the governance rules applicable to Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi, and the Fonds de solidarité des travailleurs du Québec (F.T.Q.). It also makes it possible for the composition of the board of directors of Financement-Québec to be modified without legislative intervention when the functions of the ministers responsible for the bodies that receive Financement-Québec's services change or when the bodies receiving those services change.

The Act amends certain other legislative provisions in order to

(1) integrate, into the Act respecting stuffing and upholstered and stuffed articles, the duties, formerly set by regulation, payable for permits issued under the Act;

(2) increase the penal contribution provided for under the Code of Penal Procedure;

(3) confer on the Minister responsible for the Act respecting immigration to Québec the power to determine the conditions governing security deposits by immigrant entrepreneurs to ensure the availability of the sums required to develop a business project in Québec, to grant the Government the powers necessary for determining a mechanism for distributing immigrant investor files among financial intermediaries and, lastly, to increase from $10,000 to $15,000 the fees payable for processing an application for a selection certificate filed by a foreign national belonging to the economic class as an investor;

(4) allow the Minister of Finance to encumber certain monetary claims with a hypothec and to transfer and receive amounts as security incidentally to certain financial transactions, and, in this context, to allow for compensation from the State;

(5) introduce amendments to the Civil Code with regard to hypothecs, in particular hypothecs granted in favour of a hypothecary representative and movable hypothecs with delivery on certain pecuniary claims; and

(6) stipulate that, on certain conditions, a holding company controlled by a financial services cooperative may be subject to the supervision of the Autorité des marchés financiers as if it were a financial institution.

Finally, the Act contains consequential provisions for a number of Acts, as well as transitional provisions.

Chapter 8

AN ACT MAINLY TO IMPLEMENT CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 4 JUNE 2014 AND RETURN TO A BALANCED BUDGET IN 2015-2016

[*Assented to 21 April 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

RETURN TO A BALANCED BUDGET AND REDUCTION OF THE DEBT

BALANCED BUDGET ACT

1. Section 7.1 of the Balanced Budget Act (chapter E-12.00001) is amended

(1) by replacing "from 19 March 2009 until the end of the period determined by the Minister under section 7.2" in the first paragraph by "to the 2013-2014 and 2014-2015 fiscal years";

(2) by replacing "from 19 March 2009 until the first day of the period determined by the Minister under section 7.2" in the second paragraph by "to the budgetary deficit for the 2012-2013 and 2013-2014 fiscal years, nor to the portion of the budgetary deficit which, for the 2014-2015 fiscal year, does not exceed $2,350,000,000".

2. Sections 7.2 and 7.3 of the Act are repealed.

3. Section 7.4 of the Act is repealed.

4. Section 7.5 of the Act is amended by replacing "budgetary deficit objective for a fiscal year in the period determined by the Minister under section 7.2" in the first paragraph by "objective established by section 7.1 for the 2014-2015 fiscal year".

5. Section 8 of the Act is amended by striking out the second paragraph.

ACT TO REDUCE THE DEBT AND ESTABLISH THE GENERATIONS FUND

6. Section 4.2 of the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1) is amended by replacing "$100,000,000" in paragraph 1 by "$500,000,000".

CHAPTER II

VARIABLE PAY

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

7. Section 8 of the Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013-2014 (2010, chapter 20), amended by section 129 of the Act respecting mainly the implementation of certain provisions of the Budget Speech of 20 November 2012 (2013, chapter 16) and section 42 of the Act to amend the Public Service Act mainly with respect to staffing (2013, chapter 25), is again amended by replacing "and 2013" in the introductory clause of the first paragraph by ", 2013 and 2014".

8. Section 9 of the Act is amended

(1) by inserting "or implement, to the satisfaction of the Minister of Finance, other measures" after "performance-based additional remuneration" in the first paragraph;

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

"For each fiscal period beginning in 2014 and 2015, a premium, allocation, bonus, compensation or other additional remuneration based on personal performance or the performance of a State-owned enterprise may be granted to senior executives and management personnel of a State-owned enterprise mentioned in paragraph 1 or a State-owned enterprise that is a subsidiary of such an enterprise only if,

(1) for the Government's fiscal year beginning in 2014, the net profit of the State-owned enterprise concerned equals or exceeds the following amounts:

(*a*) $3,050,000,000 for Hydro-Québec;

(*b*) $1,154,000,000 for the Société des loteries du Québec;

(*c*) $1,021,000,000 for the Société des alcools du Québec; and

(*d*) $42,000,000 for Investissement Québec;

(2) for the Government's fiscal year beginning in 2015, the net profit of a State-owned enterprise mentioned in paragraph 1 achieves or exceeds that presented in the Budget Speech for the 2015-2016 fiscal year."

(3) by replacing "results sought in the first paragraph" in the second paragraph by "results referred to in the first and second paragraphs".

9. Section 18 of the Act is amended by adding the following paragraph at the end:

"State-owned enterprises mentioned in the second paragraph of section 9 must give an account of the implementation of that section in the annual report they are required to prepare for each fiscal period ending in 2015 and 2016."

10. Section 19 of the Act is amended by adding the following sentence at the end of the first paragraph: "However, for the purposes of section 9, the information is provided and the documents prepared at the request of the Minister of Finance."

11. Section 22 of the Act, amended by section 3 of chapter 2 of the statutes of 2015, is again amended by replacing "of sections 8 and 10.1" by "of section 8, the second paragraph of section 9 or section 10.1".

SPECIAL TRANSITIONAL PROVISIONS

12. Sections 7 to 11 have effect from 26 November 2014.

CHAPTER III

PRE-ELECTION REPORT

ACT RESPECTING THE MINISTÈRE DES FINANCES

13. Section 4 of the Act respecting the Ministère des Finances (chapter M-24.01) is amended by inserting the following paragraph after paragraph 6:

"(6.1) prepare and publish, prior to the general election that follows the expiry of a Legislature, a pre-election report on the state of public finances;".

14. The Act is amended by inserting the following chapter after section 23:

"**CHAPTER III.1**

"PRE-ELECTION REPORT

"**23.1.** The Minister shall publish a pre-election report on the third Monday of August preceding the expiry of a Legislature as provided for in section 6 of the Act respecting the National Assembly (chapter A-23.1).

If a Legislature expires in February, the Minister shall publish a new pre-election report on the Monday immediately preceding the expiry.

The opinion of the Auditor General, presented in the report required under section 40.1 of the Auditor General Act (chapter V-5.01), must be attached to the pre-election report.

"**23.2.** The Minister shall include the following in the pre-election report, with any necessary revisions:

(1) the economic forecasts and assumptions appearing in the Budget Plan presented in the most recent Budget Speech;

(2) the projected components of the Government's financial framework appearing in the Budget Plan;

(3) the estimated expenditures, established in collaboration with the Chair of the Conseil du trésor and broken down by field of State activity; and

(4) the reports required under section 15 of the Balanced Budget Act (chapter E-12.00001) and section 11 of the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1).

"**23.3.** The projected components of the Government's financial framework must be presented for a period of five consecutive fiscal years, and the estimated expenditures, broken down by field of State activity, for a period of three consecutive fiscal years, beginning, in both cases, with the fiscal year that includes the date on which the report was published.

"**23.4.** The Minister shall send the draft report to the Auditor General not later than the first working day of the ninth week preceding its publication date to enable the Auditor General to prepare the report required under section 40.1 of the Auditor General Act (chapter V-5.01).

The Minister shall inform the Auditor General of any changes the Minister makes to the report up to the time the Minister receives the Auditor General's opinion in accordance with the second paragraph of section 40.3 of the Auditor General Act.

"**23.5.** On the date the pre-election report is published, the Minister shall send it, with the Auditor General's opinion attached, to the President of the National Assembly, who shall table them before the National Assembly within three days after receiving it or, if the Assembly is not sitting, within three days of the opening of the next session or resumption.

As soon as the pre-election report and attached opinion are sent to the President of the National Assembly, the Minister shall publish them by any means the Minister considers appropriate, without waiting for the President to table them."

AUDITOR GENERAL ACT

15. The Auditor General Act (chapter V-5.01) is amended by inserting the following subdivision after section 40:

"§2.1.—*Report on the pre-election report*

"**40.1.** The Auditor General shall prepare a report giving his opinion on the plausibility of the forecasts and assumptions presented in the pre-election report published by the Minister of Finance on the date specified in section 23.1 of the Act respecting the Ministère des Finances (chapter M-24.01). The Auditor General may include in the report any comments he considers appropriate in connection with his work involving the pre-election report.

In his report, the Auditor General shall also indicate whether he received all requested information and documents for the preparation of the report.

"**40.2.** The opinion on the plausibility of the forecasts must cover at least the first three fiscal years reported on.

However, with regard to the forecasts presented in a pre-election report published in February, the opinion must cover at least the three fiscal years following the fiscal year that includes the date on which the report was published.

"**40.3.** The report prepared by the Auditor General must be sent to the President of the National Assembly, who tables it in the manner established for the Auditor General's annual report under section 44. The Auditor General shall publish his report, by any means he considers appropriate, at the same time as the pre-election report is published.

The Auditor General shall send his opinion to the Minister of Finance not later than the Monday preceding the publication date of the pre-election report required under section 23.1 of the Act respecting the Ministère des Finances (chapter M-24.01)."

CHAPTER IV

ENERGY AND NATURAL RESOURCES

DIVISION I

MEASURES CONCERNING ENERGY

ACT RESPECTING THE RÉGIE DE L'ÉNERGIE

16. Section 52.2 of the Act respecting the Régie de l'énergie (chapter R-6.01) is amended

(1) by replacing "by the Government under the first paragraph of section 74.1.1 or subparagraph 2.1 of the first paragraph of section 112" in the first paragraph by "by government regulation under subparagraph 2.1 of the first paragraph of section 112";

(2) by replacing "the Government" in subparagraph 1 of the second paragraph by "government regulation".

17. The Act is amended by inserting the following sections after the heading of Division II of Chapter VI:

"**71.1.** The electric power supply is intended exclusively to meet the needs of Québec markets.

These needs are met first and foremost by the electric power supply, other than that of the heritage electricity pool, sold to the electric power distributor and, when that supply has been exhausted, by the heritage electricity pool.

"**71.2.** As of 1 January 2014, the electric power supply to meet the needs of Québec markets may not be deferred; the supply deferred before that date must be purchased before 28 February 2027 by Hydro-Québec as electric power distributor."

18. Section 74.1.1 of the Act is repealed.

19. Section 74.2 of the Act is amended

(1) by replacing "Except in the case of a contract for which an exemption has been granted under the first paragraph of section 74.1.1, the" in the second paragraph by "The";

(2) by striking out the third paragraph.

SPECIAL TRANSITIONAL PROVISIONS

20. From 1 January 2014 to the beginning of the rate year following the return to a balanced budget,

(1) the Government may not exercise the power conferred on it by section 7 of chapter 16 of the statutes of 2013 to determine the amount of Hydro-Québec's net operating costs as electric power carrier and the amount of its operating costs as electric power distributor;

(2) the performance-based regulation established under section 48.1 of the Act respecting the Régie de l'énergie (chapter R-6.01) does not apply.

21. The revenues presented in the reports submitted by Hydro-Québec as electric power carrier and distributor in accordance with section 75 of that Act, for a rate year that begins during the period specified in section 20, belong to Hydro-Québec, even if they exceed the required revenues established by the Régie. The surplus, if any, may not be taken into account to set or modify the rates for any subsequent rate year.

22. For the purposes of sections 20 and 21, the return to a balanced budget occurs when the public accounts tabled in the National Assembly under section 87 of the Financial Administration Act (chapter A-6.001) show a budgetary balance that is zero or positive as determined in accordance with the Balanced Budget Act (chapter E-12.00001).

23. Sections 20 to 22 have effect despite any provision of the Act respecting the Régie de l'énergie or any decision of the Régie.

24. Sections 52.2 and 74.2 of the Act respecting the Régie de l'énergie, as they read before being amended by, respectively, sections 16 and 19 of this Act, continue to apply to a supply contract under Order in Council 191-2014 dated 26 February 2014 (2014, G.O. 2, 1181, French only).

DIVISION II

MINING AND HYDROCARBON CAPITAL FUND

ACT RESPECTING INVESTISSEMENT QUÉBEC

25. Section 5 of the Act respecting Investissement Québec (chapter I-16.0.1) is amended by inserting "this Act or" after "given by" in paragraph 3.

26. The Act is amended by inserting the following section after section 12:

"**12.1.** Subject to the second paragraph of section 12, government authorization is also required for any provision of financial services in the sector of mineral substances in the domain of the State by the Company or its subsidiaries that causes the total of the sums paid for those services out of the assets of the Company or one of its subsidiaries and those debited from the Mining and Hydrocarbon Capital Fund or, if applicable, the Economic Development Fund, to exceed the limit determined by the Government."

27. The heading of Division III of Chapter II of the Act is amended by replacing "THE ECONOMIC DEVELOPMENT FUND" by "SPECIAL FUNDS".

28. The Act is amended by inserting the following subdivision before the heading of Chapter III:

"§3. — *Mining and Hydrocarbon Capital Fund*

"**35.1.** The Mining and Hydrocarbon Capital Fund is established within the Ministère du Développement économique, de l'Innovation et de l'Exportation.

The purpose of the Fund is to expand and grow the endowment credited to it through investments in participations in enterprises that mine mineral substances forming part of the domain of the State or that process such

substances in Québec, provided that, in the latter case, the substances so processed were first mined in Québec by an affiliated enterprise.

"**35.2.** For the purposes of this subdivision,

(1) a participation includes the acquisition of a right of ownership in the assets of an enterprise, but excludes claims that can be converted into participations;

(2) the mining of a mineral substance includes conducting work to prove the existence of economically workable mineral substances with a view to beginning mining operations;

(3) an enterprise is affiliated with another enterprise if one is the subsidiary of the other or if both are controlled by the same person. The meanings assigned to "subsidiary" and "control" by section 7 apply, with the necessary modifications.

"**35.3.** The following are credited to the Fund:

(1) the endowment transferred to the Fund by the Minister of Finance under section 35.4;

(2) the sums transferred to the Fund by a minister out of the appropriations granted for that purpose by Parliament;

(3) the gifts, legacies and other contributions paid into the Fund to further the achievement of its objects;

(4) the income and growth resulting from the investment of the sums credited to the Fund; and

(5) the other revenues generated by the sums credited to the Fund.

"**35.4.** The Minister of Finance transfers to the Fund, out of the sums credited to the general fund and to the extent and on the dates determined by the Government, an endowment of $1,000,000,000.

"**35.5.** By the time the endowment referred to in section 35.4 has been entirely transferred to the Fund, at least $500,000,000 must have been invested in participations in enterprises that mine or process mineral substances found in the area covered by the Northern Plan, defined by section 1 of the Act to establish the Northern Plan Fund (chapter F-3.2.1.1.1).

"**35.6.** The mandate of the Company or one of its subsidiaries designated by it is to propose and analyze projects for the investment of sums credited to the Fund, invest those sums if so authorized under section 35.7, and ensure the management of those investments.

The first and second paragraphs of section 23 apply, with the necessary modifications, to this mandate and the Fund.

“**35.7.** Each proposed investment of sums credited to the Fund is subject to authorization by the Minister and to a favourable opinion from the Minister of Natural Resources and Wildlife, the Minister of Finance and any other Minister designated by the Government, acting in concert on the recommendation of each of their respective departments.

Apart from the proposed investment of such sums referred to in section 12.1, a proposed investment that would result in an acquisition of control or cause the sums taken out of the Fund and invested in the same enterprise or in affiliated enterprises to exceed $50,000,000 may not be authorized by those Ministers and requires the authorization of the Government.

“**35.8.** The ministers mentioned in the first paragraph of section 35.7, acting in concert on the recommendation of each of their respective departments, develop a policy and directives applicable to the investment of sums credited to the Fund.

The investment policy is subject to government approval; the Company must comply with the policy and the other directives issued to it.

“**35.9.** The Government may request the Company to invest sums credited to the Fund without the Company having proposed the investment.

This also applies to the Ministers mentioned in the first paragraph of section 35.7 acting in concert on the recommendation of their respective departments. However, they may not request the Company to make an investment requiring government authorization.

The Company draws up a list, for each of its fiscal years, of the investments it has made in compliance with a request that was not published in the *Gazette officielle du Québec* and whose publication was not deferred under section 11.1 of the Executive Power Act (chapter E-18); the Company makes the list public when its activity report for the fiscal year is tabled in the National Assembly.

“**35.10.** The Government may place the conditions it determines on any proposed investment it authorizes or any investment it requests.

This also applies to the Ministers mentioned in the first paragraph of section 35.7.

“**35.11.** After consulting with the Company, the Government sets, with regard to the Company or, if applicable, its subsidiary, a remuneration the Government considers reasonable for the performance of the mandate conferred by section 35.6.

“**35.12.** The following are debited from the Fund:

(1) the sums required to acquire a participation; and

(2) the remuneration set under section 35.11.

The remuneration debited from the Fund for a fiscal year may not exceed the net revenues credited to the Fund before that remuneration for that fiscal year. The portion of the remuneration that exceeds the net revenues must be debited from the Economic Development Fund.

“**35.13.** The Company and its subsidiaries may not, out of their assets, alone or jointly in groups of two or more, provide a financial service to an enterprise that mines mineral substances forming part of the domain of the State without presenting to that enterprise the possibility of an investment of sums taken out of the Fund that could be substituted for some or all of that provision of a financial service.

If warranted by the interest expressed by the enterprise, the Company analyzes the proposed investment and proposes it to the ministers mentioned in the first paragraph of section 35.7.

“**35.14.** The Minister is responsible for the Fund.

“**35.15.** The Government may determine the dates on which and the extent to which the surplus accumulated by the Fund is transferred to the general fund.

“**35.16.** The books and accounts of the Fund are audited by the Auditor General every year.

“**35.17.** Section 31 applies, with the necessary modifications, to the Fund.

Sections 15 and 53, the first paragraph of section 54 and section 55 of the Financial Administration Act (chapter A-6.001) do not apply.”

29. Section 65 of the Act is amended by inserting “this Act or” after “given it by” in the third paragraph.

SPECIAL TRANSITIONAL PROVISIONS

30. Order in Council 1207-2011 (2011, G.O. 2, 5659, French only), concerning an advance paid by the Minister of Finance into the Economic Development Fund for the purpose of purchasing participations within the scope of the Northern Plan, is repealed.

31. The mandates given by the Government under section 21 of the Act respecting Investissement Québec by the following Orders in Council:

(1) Order in Council 597-2013 (2013, G.O. 2, 3025, French only), amended by Order in Council 139-2014 (2014, G.O. 2, 1119, French only),

(2) Order in Council 122-2014 (2014, G.O. 2, 916, French only),

(3) Order in Council 177-2014 (2014, G.O. 2, 1212, French only),

(4) Order in Council 203-2014 (2014, G.O. 2, 1217, French only),

(5) Order in Council 232-2014 (2014, G.O. 2, 1301, French only),

(6) Order in Council 799-2014 (2014, G.O. 2, 3757, French only), and

(7) Order in Council 36-2015 (2015, G.O. 2, 244, French only)

are deemed to be mandates referred to in section 35.6 of the Act respecting Investissement Québec (chapter I-16.0.1), enacted by section 28 of this Act.

The assets and liabilities of the Economic Development Fund with regard to those mandates are transferred to the Mining and Hydrocarbon Capital Fund, established by section 35.1 of the Act respecting Investissement Québec enacted by section 28 of this Act. This also applies to advances authorized by those Orders in Council; the Minister holds back, from the endowment transferred to the Fund by the Minister, the sums required under section 35.4 of the Act respecting Investissement Québec, enacted by section 28 of this Act, to reimburse such advances.

32. The participations described in the Orders in Council listed in the first paragraph of section 31 are deemed to be acquired in enterprises that mine mineral resources in the domain of the State.

33. The expenditure and investment estimates of the Mining and Hydrocarbon Capital Fund, presented in Schedule I, are approved for the 2015-2016 fiscal year.

DIVISION III

TRANSFER TO REVENU QUÉBEC OF RESPONSIBILITIES RELATING TO THE ADMINISTRATION OF THE MINING TAX ACT

TAX ADMINISTRATION ACT

34. Section 12.0.2 of the Tax Administration Act (chapter A-6.002) is amended by inserting “an assessment issued pursuant to the Mining Tax Act (chapter I-0.4),” after “(chapter F-2.1),” in the portion of the first paragraph before subparagraph *a*.

35. Section 21 of the Act is amended by replacing "or the Act respecting municipal taxation (chapter F-2.1)" in the first paragraph by ", the Act respecting municipal taxation (chapter F-2.1) or the Mining Tax Act (chapter I-0.4)".

36. Section 35.3 of the Act is amended

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

"**35.3.** A person referred to in this division who fails to file a return in the prescribed form and within the time provided for in section 36 of the Mining Tax Act (chapter I-0.4) for a fiscal year, or a fiscal return in the prescribed form and within the time provided for in section 1000 or 1159.8 of the Taxation Act (chapter I-3) for a taxation year, shall, for six years after the date on which the person files a return for that fiscal or taxation year, as applicable,";

(2) by replacing "that year" in paragraphs *a* and *b* by "that fiscal or taxation year".

37. Section 69.1 of the Act is amended by replacing subparagraph *f* of the second paragraph by the following subparagraph:

"(*f*) the Minister of Natural Resources and Wildlife, in respect of information held for the purposes of the Mining Tax Act (chapter I-0.4), to the extent that the information is required

(1) to audit the report made under section 72 or 120 of the Mining Act (chapter M-13.1);

(2) for the purposes of paragraph 5 of section 281 of the Mining Act; or

(3) to conduct research and analyses allowing the Minister to devise and implement plans and programs for the enhancement, development and transformation of mineral resources in Québec, in accordance with paragraph 3 of section 12 of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2);".

38. Section 93.1.7 of the Act is replaced by the following section:

"**93.1.7.** Section 93.1.1 does not apply in respect of a reassessment under section 93.1.6 or in respect of an assessment issued in consequence of a waiver filed under subparagraph *b* of the second paragraph of section 14.0.0.1 or 14.5 or paragraph *b* of section 25.1, a waiver filed under subparagraph *b* of paragraph 1 of section 43 of the Mining Tax Act (chapter I-0.4) or a waiver filed under subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Taxation Act (chapter I-3), unless the waiver was filed within the period during which the Minister may make an assessment or reassessment under the first paragraph of section 14.0.0.1 or 14.5 or under section 25, under paragraph 3 of section 43 of the Mining Tax Act, or under any of paragraphs *a*, *a*.0.1 and *a*.1 of subsection 2 of that section 1010, as the case may be."

39. Section 93.1.9 of the Act is amended by inserting ", under paragraph 3 of section 43 of the Mining Tax Act (chapter I-0.4)" after "section 25".

40. Section 93.1.11 of the Act is replaced by the following section:

"**93.1.11.** Section 93.1.10 does not apply in respect of an assessment issued in consequence of a waiver filed under subparagraph *b* of the second paragraph of section 14.0.0.1 or 14.5 or under paragraph *b* of section 25.1, a waiver filed under subparagraph *b* of paragraph 1 of section 43 of the Mining Tax Act (chapter I-0.4) or a waiver filed under subparagraph ii of paragraph *b* of subsection 2 of section 1010 of the Taxation Act (chapter I-3), unless the waiver was filed within the period during which the Minister may make an assessment or reassessment under the first paragraph of section 14.0.0.1 or 14.5 or under section 25, under paragraph 3 of section 43 of the Mining Tax Act, or under any of paragraphs *a*, *a*.0.1 and *a*.1 of subsection 2 of that section 1010, as the case may be."

41. Section 93.2 of the Act is amended by inserting the following paragraph after paragraph *b*:

"(*b*.1) an assessment relating to duties owed by a person under the Mining Tax Act (chapter I-0.4), not exceeding $4,000;".

42. Section 95.1 of the Act is amended by striking out "fiscal".

MINING TAX ACT

43. Section 1 of the Mining Tax Act (chapter I-0.4) is amended, in the first paragraph,

(1) by striking out the definition of "Minister";

(2) by replacing "activity prescribed by regulation" in the definition of "processing" by "prescribed activity".

44. Section 8 of the Act is amended by replacing "Minister of Revenue" in subparagraphs *g*, *h* and *i* of subparagraph 1 of the fourth paragraph by "Minister".

45. Section 8.0.1 of the Act is amended by replacing "reserve or provision prescribed by regulation of the Government" in paragraph 10 by "prescribed reserve or provision".

46. Section 16.1 of the Act is amended by striking out "of Revenue" in the portion of subparagraph *c* of subparagraph 1 of the second paragraph before subparagraph i.

47. Section 16.9 of the Act is amended by striking out "of Revenue" in subparagraph *b* of subparagraph 1 of the second paragraph.

48. The heading of Chapter VI of the Act is amended by striking out "AND APPEALS".

49. Section 36 of the Act is amended

(1) by replacing "form prescribed by the Minister" in the portion of the first paragraph before subparagraph 1 by "prescribed form containing prescribed information";

(2) by striking out the second paragraph.

50. Section 36.1 of the Act is replaced by the following section:

"**36.1.** Regardless of whether they are liable to pay duties or whether a return has been filed, every person and partnership shall, on receiving a formal notice from the Minister, send the Minister a return in the prescribed form containing prescribed information, for the fiscal year and within the time mentioned in the formal notice."

51. Section 38 of the Act is amended by replacing "Every person required" by "Every operator or person required".

52. Section 39 of the Act is amended by inserting "promptly" after "shall".

53. Section 40 of the Act is amended by inserting "the operator or" after "assessment to".

54. Section 41 of the Act is repealed.

55. Section 42 of the Act is amended by replacing "any person" by "any operator".

56. Section 43 of the Act is amended

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

"(*b*) has filed with the Minister a waiver in the prescribed form containing prescribed information; or";

(2) by replacing paragraph 3 by the following paragraph:

"(3) within four years after the later of the day of sending of a notice of an original assessment or of a notification that no duty is payable for a fiscal year and the day on which a return for the fiscal year is filed in all other cases."

57. Section 43.0.1 of the Act is amended

(1) by replacing "form prescribed by the Minister" in subparagraph *b* of paragraph 1 by "prescribed form containing prescribed information";

(2) by replacing “from the day of mailing” in paragraph 2 by “after the day of sending”.

58. Sections 44 and 45 of the Act are repealed.

59. Section 46 of the Act is amended by adding the following paragraph at the end:

“However, subparagraph 1 of the first paragraph does not apply to an operator whose duties for the fiscal year or whose first basic provisional account does not exceed $3,000.”

60. The Act is amended by inserting the following sections after section 46.0.6:

“**46.0.7.** Subject to section 46.0.8, if a subsidiary, within the meaning of section 556 of the Taxation Act (chapter I-3), is wound up and, in the course of the winding up, all or substantially all of its property is distributed to an operator that is its parent within the meaning of that section 556, the following rules apply:

(1) for the purposes of the operator’s fiscal year in which the distribution of property occurred, the subsidiary’s first and second basic provisional accounts for its fiscal year in which the distribution occurred must be added, respectively, to the operator’s first and second basic provisional accounts; and

(2) for the purposes of the operator’s fiscal year following the operator’s fiscal year referred to in paragraph 1, the proportion of the subsidiary’s first basic provisional account for its fiscal year referred to in paragraph 1 that the number of full months, in the operator’s fiscal year referred to in that paragraph, ending at or before the time of distribution, is of 12 must be added to the operator’s first basic provisional account, and the subsidiary’s first basic provisional account for its fiscal year referred to in paragraph 1 must be added to the operator’s second basic provisional account.

“**46.0.8.** A payment that an operator that is a parent, within the meaning of section 556 of the Taxation Act (chapter I-3), is deemed under section 52 to have been required to make for the fiscal year referred to in paragraph 1 of section 46.0.7 must be computed as if section 46.0.7 did not apply to a distribution of property occurring after the date on which the payment was required to be made.

“**46.0.9.** If an operator alienates all or substantially all of its property to another operator with which the first operator was not dealing at arm’s length, within the meaning of the Taxation Act (chapter I-3), and section 518 or 529 of that Act applies to the alienation of any of that property, paragraphs 1 and 2 of section 46.0.7 and section 46.0.8 apply to the alienation, with the necessary modifications.”

61. Sections 47, 47.1, 48 and 49 of the Act are repealed.

62. Section 52 of the Act is amended by replacing the portion before paragraph 2 by the following:

"**52.** For the purposes of sections 51 and 52.0.2, an operator required to make a payment for a fiscal year under section 46 is deemed to have been liable to make payments based on the method from among those described in paragraph 1 of section 46 that gives, as the total amount of payments for the fiscal year, the lowest amount to be paid on or before each of the dates referred to in that paragraph, by reference, depending on the method, to

(1) the duties payable for the fiscal year or the operator's first basic provisional account within the meaning of section 46.0.1 for the fiscal year; or".

63. Section 52.0.1 of the Act is amended by replacing "under section 28" by "under the first paragraph of section 28".

64. Section 52.0.4 of the Act is repealed.

65. Division V of Chapter VI of the Act, comprising sections 53 to 57, is repealed.

66. Sections 59, 59.0.1, 59.0.2, 59.1, 59.2, 60.2 and 60.3 of the Act are repealed.

67. Divisions VII to IX of Chapter VI and Divisions I to IV of Chapter VII of the Act, comprising sections 61 to 93, are repealed.

68. Sections 95 and 97 of the Act are repealed.

69. Section 96 of the Act is amended by inserting "of Revenue" after "Minister".

MINING ACT

70. Section 215 of the Mining Act (chapter M-13.1) is amended by inserting "with respect to the contributions or benefits the community receives" after "and a community" in the fifth paragraph.

71. Section 221 of the Act is amended by adding the following paragraph at the end:

"Despite the first paragraph of section 215, the information in the report is not made public and may only be used for statistical purposes."

72. Section 222 of the Act is amended by adding the following paragraph at the end:

"Despite the first paragraph of section 215, the information in the report is not made public and may only be used for statistical purposes."

73. The Act is amended by inserting the following section after section 379:

"**379.1.** When the Minister of Revenue, in accordance with section 31 of the Tax Administration Act (chapter A-6.002), applies a refund due to a person under a fiscal law to the payment of an amount owed by that person under this Act, such application interrupts the prescription provided for in the Civil Code with regard to the recovery of the amount."

SPECIAL TRANSITIONAL PROVISIONS

74. The provision amended by section 59 and the provisions enacted by section 60 apply in respect of a fiscal year that begins after 31 August 2015.

TRANSFER OF CERTAIN EMPLOYEES

75. Subject to the conditions of employment applicable to them, employees of the Ministère de l'Énergie et des Ressources naturelles assigned to functions under the Mining Tax Act (chapter I-0.4) and identified by the Deputy Minister of Energy and Natural Resources before 1 September 2015 become employees of the Agence du revenu du Québec on 1 September 2015.

76. An employee transferred to the Agence du revenu du Québec under section 75 may apply for a transfer to a position in the public service or enter a competition for promotion to such a position in accordance with the Public Service Act (chapter F-3.1.1) if, at the time of the employee's transfer to the Agence du revenu du Québec, the employee was a public servant with permanent tenure.

Section 35 of the Public Service Act applies to an employee who participates in such a competition for promotion.

77. An employee referred to in section 76 who applies for a transfer or enters a competition for promotion may apply to the Chair of the Conseil du trésor for an assessment of the classification that would be assigned to the employee in the public service. The assessment must take into account the classification that the employee had in the public service on the date of transfer, as well as the years of experience and the level of schooling attained while in the employ of the Agence du revenu du Québec.

If an employee is transferred into the public service under section 76, the deputy minister or the chief executive officer of the body assigns to the employee a classification compatible with the assessment provided for in the first paragraph.

If an employee is promoted under section 76, the employee must be given a classification on the basis of the criteria set out in the first paragraph.

78. If some or all of the operations of the Agence du revenu du Québec are discontinued, an employee referred to in section 76 is entitled to be placed on reserve in the public service, with the same classification the employee had before the date on which the employee was transferred to the Agence du revenu du Québec.

If only some of those operations are discontinued, the employee continues to exercise his or her functions at the Agence du revenu du Québec until the Chair of the Conseil du trésor is able to place the employee in accordance with section 100 of the Public Service Act.

When placing an employee under this section, the Chair of the Conseil du trésor assigns the employee a classification on the basis of the criteria set out in the first paragraph of section 77.

79. An employee referred to in section 76 who, in accordance with the applicable conditions of employment, refuses to be transferred to the Agence du revenu du Québec, is assigned to the Agence du revenu du Québec until the Chair of the Conseil du trésor is able to place the employee in accordance with section 100 of the Public Service Act.

80. Subject to remedies available under a collective agreement, an employee referred to in section 76 who is dismissed may bring an appeal under section 33 of the Public Service Act.

81. The records and other documents of the Ministère de l'Énergie et des Ressources naturelles relating to the administration of the Mining Tax Act as well as the software and computer applications used there for the administration of that Act are transferred to the Agence du revenu du Québec.

82. The rights and obligations of the Minister of Energy and Natural Resources under the Mining Tax Act continue to be exercised and performed, from 1 September 2015, by the Minister of Revenue or the Agence du revenu du Québec, as applicable.

83. Proceedings relating to the administration of the Mining Tax Act to which the Minister of Energy and Natural Resources is a party are continued, without continuance of suit, by the Agence du revenu du Québec.

84. Unless the context indicates otherwise and with respect to the administration of the Mining Tax Act, in any other Act or any regulation, order, order in council, proclamation, administrative remedy, judicial proceeding, judgment, ordinance, contract, agreement, accord or other document,

(1) a reference to the Minister or Deputy Minister of Natural Resources and Wildlife or the Minister or Deputy Minister of Energy and National Resources is a reference to the Minister of Revenue;

(2) a reference to the Ministère des Ressources naturelles et de la Faune or the Ministère de l'Énergie et des Ressources naturelles is a reference to the Agence du revenu du Québec; and

(3) a reference to a public servant or an employee of the Ministère des Ressources naturelles et de la Faune or the Ministère de l'Énergie et des Ressources naturelles is a reference to an employee of the Agence du revenu du Québec.

CHAPTER V

FIGHT AGAINST TAX EVASION AND UNDECLARED WORK

DIVISION I

CERTIFICATE FROM REVENU QUÉBEC

ACT RESPECTING CONTRACTING BY PUBLIC BODIES

85. Section 21.24 of the Act respecting contracting by public bodies (chapter C-65.1) is amended by replacing "an attestation" in subparagraph 1 of the first paragraph by "a certificate".

86. Section 21.25 of the Act is repealed.

87. Section 27.12 of the Act is amended by replacing "$500 to $5,000" by "$5,000 to $30,000 in the case of a natural person and $15,000 to $100,000 in all other cases".

88. Schedule I to the Act is amended

(1) by inserting the following in alphanumerical order in the list of Acts and Regulations concerned:

"Taxation Act (chapter I-3)	1079.8.35, 1st par. (*a*)	Making a false Revenu Québec certificate
	1079.8.35, 1st par. (*b*)	Falsifying or altering a Revenu Québec certificate
	1079.8.35, 1st par. (*c*)	Obtaining or attempting to obtain a Revenu Québec certificate without being entitled to one
	1079.8.35, 1st par. (*d*)	Using a false, falsified or altered Revenu Québec certificate
	1079.8.35, 1st par. (*e*)	Assenting to or acquiescing in an offence under any of subparagraphs *a* to *d*

1079.8.35, 1st par. (*f*)	Conspiring with a person to commit an offence under any of subparagraphs *a* to *e*";

(2) by replacing "an attestation" and "the attestation" wherever it appears by "a certificate" and "the certificate", respectively.

TAXATION ACT

89. The Taxation Act (chapter I-3) is amended by inserting the following after section 1079.8.15:

"**BOOK X.3**

"CERTIFICATE FROM REVENU QUÉBEC

"**TITLE I**

"CONSTRUCTION CONTRACT

"**1079.8.16.** In this Title,

"construction contract" means a contract performed in Québec that provides for construction work in respect of which the person carrying it out must hold a licence required under Chapter IV of the Building Act (chapter B-1.1);

"contractor" means a person that has an establishment in Québec and carries on a business in Québec, and causes to be carried out, in whole or in part, construction work for which the person must hold a licence required under Chapter IV of the Building Act;

"person" includes a partnership and a consortium;

"subcontractor" means a person that has an establishment in Québec and carries on a business in Québec in the course of which the person carries out construction work for which the person must hold a licence required under Chapter IV of the Building Act.

"**1079.8.17.** A subcontractor must, at any time in a calendar year and in the period that begins on the date a bid for a particular construction contract with a contractor is submitted and ends on the seventh day after the date the construction work arising from the contract begins, where the total cost of either the particular contract and the construction contracts the subcontractor and the contractor entered into previously in the calendar year or the cost of such contracts they entered into in a previous calendar year is equal to or greater than $25,000, hold a valid certificate from Revenu Québec and give a copy to the contractor.

If the subcontractor is a partnership or a consortium, each member, other than a specified member, of the partnership or each member of the consortium

must also, at the time referred to in the first paragraph, hold a valid certificate from Revenu Québec, and the subcontractor must, at such a time, give a copy to the contractor.

For the purposes of the first paragraph, the following rules apply:

(*a*) the cost of a construction contract is determined without reference to the Québec sales tax or the goods and services tax in respect of the contract; and

(*b*) no account is to be taken of a construction contract entered into before 1 March 2016.

For the purposes of the first and second paragraphs, if the subcontractor or, where the subcontractor is a partnership or a consortium, one of the partnership's or consortium's members holds, at the time referred to in the first paragraph, a valid certificate from Revenu Québec of which a copy has already been given to the contractor in accordance with this section because the certificate applies in respect of another construction contract the subcontractor and the contractor have entered into, the subcontractor is deemed to have given that copy of the certificate to the contractor at that time.

The first paragraph does not apply in respect of a particular construction contract that must be entered into because of an emergency that threatens human safety or property.

"**1079.8.18.** A contractor must, at any time in the period that begins on the date a bid for a construction contract referred to in section 1079.8.17 with a subcontractor is submitted and ends on the seventh day after the date the construction work arising from the contract begins, obtain from the subcontractor a copy of a Revenu Québec certificate referred to in section 1079.8.17, ensure that it is valid and, not later than the tenth day after the date the work begins, verify its authenticity with Revenu Québec in the prescribed manner.

For the purposes of the first paragraph, if the contractor has already obtained from the subcontractor a copy of a Revenu Québec certificate that is valid at the time referred to in the first paragraph, and has ensured that it is valid and verified its authenticity in accordance with that paragraph because the certificate applies in respect of another construction contract they have entered into, the contractor is deemed, at that time, to have obtained a copy of that certificate, ensured that it was valid and verified its authenticity in accordance with the first paragraph.

"**1079.8.19.** Applications for a certificate from Revenu Québec must be made in the prescribed manner.

A certificate from Revenu Québec is issued to a person that, on the date specified in the certificate, has filed the returns and reports required under fiscal laws and has no overdue amount payable under such laws; this is the case, in particular, where recovery of such an amount has been legally suspended or, if arrangements have been made with the person to ensure payment of the amount, the person has not defaulted on the payment arrangements.

A certificate is valid until the end of the three-month period following the month in which it was issued.

"**1079.8.20.** A person that fails to comply with an obligation under section 1079.8.17 in relation to a construction contract incurs a penalty equal to the greatest of

(*a*) $500;

(*b*) 1% of the cost of the contract, without exceeding $2,500; and

(*c*) $2,500 if it is not possible to determine the cost of the contract.

A person that incurs a penalty under the first paragraph incurs an additional penalty equal to the greatest of the following amounts if the person, or a partnership or consortium of which the person is a member, has received an amount for the performance of obligations under the contract without having remedied any failure referred to in the first paragraph:

(*a*) $250;

(*b*) 2% of the amount received, if the cost of the contract is less than $100,000, without exceeding $2,000; and

(*c*) 5% of the amount received, if the cost of the contract is equal to or greater than $100,000 or if it is not possible to determine the cost, without exceeding $5,000.

"**1079.8.21.** A contractor that fails to obtain a copy of a certificate or ensure that it is valid in accordance with section 1079.8.18 in relation to a construction contract incurs a penalty equal to the greatest of

(*a*) $500;

(*b*) 1% of the cost of the contract, without exceeding $2,500; and

(*c*) $2,500 if it is not possible to determine the cost of the contract.

A contractor that incurs a penalty under the first paragraph and has paid an amount for the performance of obligations under the contract without having remedied any failure referred to in the first paragraph incurs an additional penalty equal to the greatest of

(*a*) $250;

(*b*) 2% of the amount paid, if the cost of the contract is less than $100,000, without exceeding $2,000; and

(*c*) 5% of the amount paid, if the cost of the contract is equal to or greater than $100,000 or if it is not possible to determine the cost, without exceeding $5,000.

"**1079.8.22.** A contractor that fails to verify the authenticity of a certificate in accordance with section 1079.8.18 in relation to a construction contract incurs a penalty equal to the greater of

(*a*) $250; and

(*b*) 0.5% of the cost of the contract, without exceeding $1,250.

"**1079.8.23.** A person incurs a penalty under any of sections 1079.8.20 to 1079.8.22 only if a notice from the Minister has been sent to the person, by registered mail, concerning a failure to comply with an obligation under this Title.

"**1079.8.24.** In the case of a subsequent failure during the three years after a notice of assessment imposing a penalty under any of sections 1079.8.20 to 1079.8.22 is issued, the amount of the penalty that would otherwise be determined under any of those sections in respect of the subsequent failure is doubled.

"**TITLE II**

"PERSONNEL PLACEMENT AGENCY

"**1079.8.25.** In this Title,

"client" means a person, other than a public body, that has an establishment in Québec and carries on a business in Québec;

"person" includes a partnership;

"personnel placement agency" means a person that has an establishment in Québec and carries on a business in Québec whose activities consist in offering personnel placement services or temporary help services;

"personnel placement or temporary help contract" means a contract entered into between a personnel placement agency and a client for the provision of personnel placement services or temporary help services that consist in providing workers needed to meet the temporary workforce needs of the client, another person or a public body in the course of carrying on their business or their activities, as applicable;

"public body" means a person or body referred to in any of sections 4 to 7.1 of the Act respecting contracting by public bodies (chapter C-65.1), a municipality, a metropolitan community, a mixed enterprise company governed by the Act respecting mixed enterprise companies in the municipal sector (chapter S-25.01) or a public transit authority.

"**1079.8.26.** A personnel placement agency must, at any time in a calendar year and in the period that begins on the date a bid for a particular personnel placement or temporary help contract with a client is submitted and ends on the seventh day after the date the provision of services arising from the contract begins, where the total cost of either the particular contract and the personnel placement or temporary help contracts the personnel placement agency and the client entered into previously in the calendar year or the cost of such contracts they entered into in a previous calendar year is equal to or greater than $25,000, hold a valid certificate from Revenu Québec and give a copy to the client.

If the personnel placement agency is a partnership, each member, other than a specified member, of the partnership must also, at the time referred to in the first paragraph, hold a valid certificate from Revenu Québec, and the agency must, at such a time, give a copy to the client.

For the purposes of the first paragraph, the following rules apply:

(*a*) the cost of a personnel placement or temporary help contract is determined without reference to the Québec sales tax or the goods and services tax in respect of the contract; and

(*b*) no account is to be taken of a personnel placement or temporary help contract entered into before 1 March 2016.

For the purposes of the first and second paragraphs, if the personnel placement agency or, where the agency is a partnership, one of the partnership's members holds, at the time referred to in the first paragraph, a valid certificate from Revenu Québec of which a copy has already been given to the client in accordance with this section because the certificate applies in respect of another personnel placement or temporary help contract the agency and the client have entered into, the agency is deemed to have given that copy of the certificate to the client at that time.

The first paragraph does not apply in respect of a particular personnel placement or temporary help contract that must be entered into because of an emergency that threatens human safety or property.

"**1079.8.27.** A client must, at any time in the period that begins on the date a bid for a contract referred to in section 1079.8.26 with a personnel placement agency is submitted and ends on the seventh day after the date the provision of services arising from the contract begins, obtain from the agency a copy of a Revenu Québec certificate referred to in section 1079.8.26, ensure

that it is valid and, not later than the tenth day after the date the provision of services begins, verify its authenticity in the manner provided for in section 1079.8.18.

For the purposes of the first paragraph, if the client has already obtained from the personnel placement agency a copy of a Revenu Québec certificate that is valid at the time referred to in the first paragraph, and has ensured that it is valid and verified its authenticity in accordance with that paragraph because the certificate applies in respect of another personnel placement or temporary help contract they have entered into, the client is deemed, at that time, to have obtained a copy of that certificate, ensured that it was valid and verified its authenticity in accordance with the first paragraph.

"**1079.8.28.** Throughout the period during which a contract referred to in section 1079.8.26 and entered into between a personnel placement agency and a client is being performed,

(*a*) the personnel placement agency and, if it is a partnership, each member, other than a specified member, of the partnership must, within 15 days after the end of the period of validity of a certificate, obtain a new certificate from Revenu Québec, and the agency must, within that time, give a copy to the client; and

(*b*) the client must, within 30 days after the end of the period of validity of a certificate, obtain from the agency a copy of a new Revenu Québec certificate referred to in paragraph *a*, ensure that it is valid and verify its authenticity in the manner provided for in section 1079.8.18.

"**1079.8.29.** Applications for a certificate from Revenu Québec must be made in the manner provided for in section 1079.8.19.

A certificate from Revenu Québec is issued to a person that, on the date specified in the certificate, has filed the returns and reports required under fiscal laws and has no overdue amount payable under such laws; this is the case, in particular, where recovery of such an amount has been legally suspended or, if arrangements have been made with the person to ensure payment of the amount, the person has not defaulted on the payment arrangements.

A certificate is valid until the end of the three-month period following the month in which it was issued.

"**1079.8.30.** A person that fails to comply with an obligation under section 1079.8.26 or paragraph *a* of section 1079.8.28 in relation to a personnel placement or temporary help contract incurs a penalty equal to the greatest of

(*a*) $500;

(*b*) 1% of the cost of the contract, without exceeding $2,500; and

(*c*) $2,500 if it is not possible to determine the cost of the contract.

A person that incurs a penalty under the first paragraph incurs an additional penalty equal to the greatest of the following amounts if the person, or a partnership of which the person is a member, has received an amount for the performance of obligations under the contract without having remedied any failure referred to in the first paragraph:

(*a*) $250;

(*b*) 2% of the amount received, if the cost of the contract is less than $100,000, without exceeding $2,000; and

(*c*) 5% of the amount received, if the cost of the contract is equal to or greater than $100,000 or if it is not possible to determine the cost, without exceeding $5,000.

"**1079.8.31.** A client that fails to obtain a copy of a certificate or ensure that it is valid in accordance with section 1079.8.27 or paragraph *b* of section 1079.8.28 in relation to a personnel placement or temporary help contract incurs a penalty equal to the greatest of

(*a*) $500;

(*b*) 1% of the cost of the contract, without exceeding $2,500; and

(*c*) $2,500 if it is not possible to determine the cost of the contract.

A client that incurs a penalty under the first paragraph and has paid an amount for the performance of obligations under the contract without having remedied any failure referred to in the first paragraph incurs an additional penalty equal to the greatest of

(*a*) $250;

(*b*) 2% of the amount paid, if the cost of the contract is less than $100,000, without exceeding $2,000; and

(*c*) 5% of the amount paid, if the cost of the contract is equal to or greater than $100,000 or if it is not possible to determine the cost, without exceeding $5,000.

"**1079.8.32.** A client that fails to verify the authenticity of a certificate in accordance with section 1079.8.27 or paragraph *b* of section 1079.8.28 in relation to a personnel placement or temporary help contract incurs a penalty equal to the greater of

(*a*) $250; and

(*b*) 0.5% of the cost of the contract, without exceeding $1,250.

"**1079.8.33.** A person incurs a penalty under any of sections 1079.8.30 to 1079.8.32 only if a notice from the Minister has been sent to the person, by registered mail, concerning a failure to comply with an obligation under this Title.

"**1079.8.34.** In the case of a subsequent failure during the three years after a notice of assessment imposing a penalty under any of sections 1079.8.30 to 1079.8.32 is issued, the amount of the penalty that would otherwise be determined under any of those sections in respect of the subsequent failure is doubled.

"**TITLE III**

"OFFENCES AND ADMINISTRATION

"**1079.8.35.** Any person that

(*a*) makes a false Revenu Québec certificate,

(*b*) falsifies or alters a Revenu Québec certificate,

(*c*) obtains or attempts to obtain, in any manner, a Revenu Québec certificate, knowing that the person or another person is not entitled to such a certificate,

(*d*) uses a document referred to in any of subparagraphs *a* to *c*, or any other related document,

(*e*) assents to or acquiesces in an offence referred to in any of subparagraphs *a* to *d*, or

(*f*) conspires with a person to commit an offence referred to in any of subparagraphs *a* to *e*,

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.

For a subsequent offence within five years, the minimum and maximum fines set out in the first paragraph are doubled.

"**1079.8.36.** A person found guilty of an offence under section 1079.8.35 does not incur the penalty provided for in any of sections 1079.8.20 to 1079.8.22 and 1079.8.30 to 1079.8.32 unless it was imposed on the person before proceedings were instituted against the person under section 1079.8.35.

"**1079.8.37.** Penal proceedings for an offence under section 1079.8.35 are prescribed eight years from the date the offence was committed.

"**1079.8.38.** Sections 38 and 39.2 of the Tax Administration Act (chapter A-6.002) apply, with the necessary modifications, to this Book.

"**1079.8.39.** If a partnership or a consortium incurs a penalty under any of sections 1079.8.20 to 1079.8.22 and 1079.8.30 to 1079.8.32, the following provisions apply, with the necessary modifications, in respect of the penalty as though the partnership or consortium were a corporation:

(*a*) sections 1005 to 1014, 1034 to 1034.0.2, 1035 to 1044.0.2 and 1051 to 1055.1; and

(*b*) sections 14, 14.4 to 14.6, Division II.1 of Chapter III and Chapters III.1 and III.2 of the Tax Administration Act (chapter A-6.002).

"**1079.8.40.** Sections 12.0.2 and 12.0.3 of the Tax Administration Act (chapter A-6.002) do not apply in respect of an amount resulting from a notice of assessment issued as a consequence of the application of this Book.

"**1079.8.41.** For the purposes of this Book, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee is entrusted with the appropriate registers and that, having carefully analyzed them, the employee found it impossible to determine whether a person either holds a certificate from Revenu Québec or has verified its authenticity, in accordance with Title I or II of this Book, is proof, in the absence of proof to the contrary, that the person does not hold a certificate from Revenu Québec or has not verified its authenticity, as applicable.

"**1079.8.42.** When proof is provided under section 1079.8.41 by an affidavit of an employee of the Agence du revenu du Québec, it is not necessary to prove the employee's signature or status as an employee, and the address of the office of the Agence du revenu du Québec being the usual place of work of the signatory is a sufficient indication of the signatory's address."

INTEGRITY IN PUBLIC CONTRACTS ACT

90. Sections 16, 38, 44, 47, 51, 81 and 95 of the Integrity in Public Contracts Act (2012, chapter 25) are repealed.

REGULATION RESPECTING CONSTRUCTION CONTRACTS OF MUNICIPAL BODIES

91. The heading of Division II of the Regulation respecting construction contracts of municipal bodies (chapter C-19, r. 3) is amended by replacing "ATTESTATION" by "CERTIFICATE".

92. Section 2 of the Regulation is amended

(1) by replacing "an attestation" in the first paragraph by "a valid certificate";

(2) by striking out the second paragraph.

93. Section 3 of the Regulation is amended by replacing "attestation" by "certificate".

94. Section 4 of the Regulation is replaced by the following section:

"**4.** The certificate of a contractor is valid until the end of the three-month period following the month in which it was issued.

In addition, the certificate of the contractor must not have been issued after the closing date for tenders relating to the contract or, in the case of a contract entered into by mutual agreement, after the date the contract was entered into."

95. Sections 5 and 6 of the Regulation are repealed.

96. Section 7 of the Regulation is amended by replacing "an attestation", "the attestation" and "required attestation" by "a certificate", "the certificate" and "required certificate", respectively.

97. Section 8 of the Regulation is amended by replacing "of the second paragraph of section 2 or those of any of sections 5 to" by "of section".

98. Section 9 of the Regulation is amended by replacing the second paragraph by the following paragraph:

"Neither does it apply to a construction contract that must be entered into because of an emergency that threatens human safety or property."

99. Section 10 of the Regulation is replaced by the following section:

"**10.** A violation of section 7 or 8 constitutes an offence."

100. Section 11 of the Regulation is replaced by the following section:

"**11.** The Minister of Revenue is responsible for the administration and enforcement of sections 3, 7, 8 and 10."

CITIES AND TOWNS ACT

101. Section 573.3.1.1.1 of the Cities and Towns Act (chapter C-19) is amended by replacing "$500 to $5,000" by "$5,000 to $30,000 in the case of a natural person and $15,000 to $100,000 in all other cases".

MUNICIPAL CODE OF QUÉBEC

102. Article 938.1.1.1 of the Municipal Code of Québec (chapter C-27.1) is amended by replacing "$500 to $5,000" by "$5,000 to $30,000 in the case of a natural person and $15,000 to $100,000 in all other cases".

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

103. Section 113.1.1 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is amended by replacing "$500 to $5,000" by "$5,000 to $30,000 in the case of a natural person and $15,000 to $100,000 in all other cases".

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

104. Section 106.1.1 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) is amended by replacing "$500 to $5,000" by "$5,000 to $30,000 in the case of a natural person and $15,000 to $100,000 in all other cases".

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

105. Section 103.1.1 of the Act respecting public transit authorities (chapter S-30.01) is amended by replacing "$500 to $5,000" by "$5,000 to $30,000 in the case of a natural person and $15,000 to $100,000 in all other cases".

REGULATION OF THE AUTORITÉ DES MARCHÉS FINANCIERS UNDER AN ACT RESPECTING CONTRACTING BY PUBLIC BODIES

106. Section 4 of the Regulation of the Autorité des marchés financiers under an Act respecting contracting by public bodies (chapter C-65.1, r. 0.1) is amended by replacing "attestation" in paragraph 3 by "certificate".

REGULATION RESPECTING SUPPLY CONTRACTS, SERVICE CONTRACTS AND CONSTRUCTION CONTRACTS OF BODIES REFERRED TO IN SECTION 7 OF THE ACT RESPECTING CONTRACTING BY PUBLIC BODIES

107. Section 2 of the Regulation respecting supply contracts, service contracts and construction contracts of bodies referred to in section 7 of the Act respecting contracting by public bodies (chapter C-65.1, r. 1.1) is amended

(1) by replacing "an attestation" in the first paragraph by "a valid certificate";

(2) by striking out the second paragraph.

108. Section 3 of the Regulation is amended by replacing "attestation" wherever it appears by "certificate".

109. Section 4 of the Regulation is replaced by the following section:

"**4.** The certificate of a contractor is valid until the end of the three-month period following the month in which it was issued.

In addition, the certificate of the contractor must not have been issued after the tender closing date and time or, in the case of a contract entered into by mutual agreement, after the contract award date.

The contractor's holding a valid certificate issued in accordance with the second paragraph is considered to be an eligibility requirement for tendering."

110. Sections 5 and 6 of the Regulation are repealed.

111. Section 7 of the Regulation is amended by replacing "an attestation", "the attestation" and "required attestation" by "a certificate", "the certificate" and "required certificate", respectively.

112. Section 8 of the Regulation is amended by replacing "of the second paragraph of section 2 or of any of sections 5 to" by "of section".

113. Section 9 of the Regulation is amended by striking out ", or a construction subcontract referred to in the second paragraph of section 2," in the second paragraph.

114. Section 10 of the Regulation is replaced by the following section:

"**10.** A violation of section 7 or 8 constitutes an offence."

115. Section 11 of the Regulation is replaced by the following section:

"**11.** The Minister of Revenue is responsible for the administration and enforcement of sections 3, 7, 8 and 10."

116. Section 12 of the Regulation is amended by replacing "attestation" by "certificate".

REGULATION RESPECTING SUPPLY CONTRACTS OF PUBLIC BODIES

117. The heading of Division IV of Chapter VI of the Regulation respecting supply contracts of public bodies (chapter C-65.1, r. 2) is amended by replacing "ATTESTATION" by "CERTIFICATE".

118. Section 37.1 of the Regulation is amended by replacing “an attestation” by “a valid certificate”.

119. Section 37.2 of the Regulation is amended by replacing “attestation” wherever it appears by “certificate”.

120. Section 37.3 of the Regulation is replaced by the following section:

“**37.3.** The certificate of a supplier is valid until the end of the three-month period following the month in which it was issued.

In addition, the certificate of the supplier must not have been issued after the tender closing date and time or, in the case of a contract entered into by mutual agreement, after the contract award date.

The supplier’s holding a valid certificate issued in accordance with the second paragraph is considered to be an eligibility requirement within the meaning of section 6.”

121. Section 37.4 of the Regulation is amended by replacing “an attestation”, “the attestation” and “required attestation” by “a certificate”, “the certificate” and “required certificate”, respectively.

REGULATION RESPECTING SERVICE CONTRACTS OF PUBLIC BODIES

122. The heading of Division IV of Chapter VI of the Regulation respecting service contracts of public bodies (chapter C-65.1, r. 4) is amended by replacing “ATTESTATION” by “CERTIFICATE”.

123. Section 50.1 of the Regulation is amended by replacing “an attestation” by “a valid certificate”.

124. Section 50.2 of the Regulation is amended by replacing “attestation” wherever it appears by “certificate”.

125. Section 50.3 of the Regulation is replaced by the following section:

“**50.3.** The certificate of a service provider is valid until the end of the three-month period following the month in which it was issued.

In addition, the certificate of the service provider must not have been issued after the tender closing date and time or, in the case of a contract entered into by mutual agreement, after the contract award date.

The service provider’s holding a valid certificate issued in accordance with the second paragraph is considered to be an eligibility requirement within the meaning of section 6.”

126. Section 50.4 of the Regulation is amended by replacing “an attestation”, “the attestation” and “required attestation” by “a certificate”, “the certificate” and “required certificate”, respectively.

REGULATION RESPECTING CONSTRUCTION CONTRACTS OF PUBLIC BODIES

127. The heading of Division III of Chapter V of the Regulation respecting construction contracts of public bodies (chapter C-65.1, r. 5) is amended by replacing “ATTESTATION” by “CERTIFICATE”.

128. Section 40.1 of the Regulation is amended

(1) by replacing “an attestation” in the first paragraph by “a valid certificate”;

(2) by striking out the second paragraph.

129. Section 40.2 of the Regulation is amended by replacing “attestation” wherever it appears by “certificate”.

130. Section 40.3 of the Regulation is replaced by the following section:

“**40.3.** The certificate of a contractor is valid until the end of the three-month period following the month in which it was issued.

In addition, the certificate of the contractor must not have been issued after the tender closing date and time or, in the case of a contract entered into by mutual agreement, after the contract award date.

The contractor’s holding a valid certificate issued in accordance with the second paragraph is considered to be an eligibility requirement within the meaning of section 6.”

131. Sections 40.4 and 40.5 of the Regulation are repealed.

132. Section 40.6 of the Regulation is amended by replacing “an attestation”, “the attestation” and “required attestation” by “a certificate”, “the certificate” and “required certificate”, respectively.

133. Section 40.7 of the Regulation is amended by replacing “of the second paragraph of section 40.1 or of any of sections 40.4 to” by “of section”.

134. Section 40.8 of the Regulation is amended by striking out “, or a construction subcontract referred to in the second paragraph of section 40.1,” in the second paragraph.

135. Section 58.1 of the Regulation is replaced by the following section:

"**58.1.** A violation of section 40.6 or 40.7 constitutes an offence."

136. Section 61.1 of the Regulation is replaced by the following section:

"**61.1.** The Minister of Revenue is responsible for the administration and enforcement of sections 40.2, 40.6, 40.7 and 58.1."

SPECIAL TRANSITIONAL PROVISIONS

137. Despite the third paragraph of sections 1079.8.19 and 1079.8.29 of the Taxation Act (chapter I-3), enacted by section 89 of this Act, the first paragraph of section 4 of the Regulation respecting construction contracts of municipal bodies (chapter C-19, r. 3), enacted by section 94 of this Act, the first paragraph of section 4 of the Regulation respecting supply contracts, service contracts and construction contracts of bodies referred to in section 7 of the Act respecting contracting by public bodies (chapter C-65.1, r. 1.1), enacted by section 109 of this Act, the first paragraph of section 37.3 of the Regulation respecting supply contracts of public bodies (chapter C-65.1, r. 2), enacted by section 120 of this Act, the first paragraph of section 50.3 of the Regulation respecting service contracts of public bodies (chapter C-65.1, r. 4), enacted by section 125 of this Act, and the first paragraph of section 40.3 of the Regulation respecting construction contracts of public bodies (chapter C-65.1, r. 5), enacted by section 130 of this Act, the first Revenu Québec certificate issued to a person or partnership after 31 January 2016 but before 1 February 2017 is valid until the end of the three-, four- or five-month period, determined randomly, following the month in which it was issued.

138. The provisions enacted by section 89, except sections 1079.8.19 and 1079.8.29 of the Taxation Act, apply to contracts entered into after 29 February 2016.

139. Section 90 applies to contracts for which the award process begins after 29 February 2016.

Section 95 of the Integrity in Public Contracts Act (2012, chapter 25), repealed by section 90 of this Act, continues to apply in the case of award processes begun before and under way on 1 March 2016.

DIVISION II

SALES RECORDING MODULES

TAX ADMINISTRATION ACT

140. Section 17.3 of the Tax Administration Act (chapter A-6.002) is amended by replacing "section 350.52" in subparagraph *n* of the first paragraph by "any of sections 350.52 to 350.52.2".

141. Section 17.5 of the Act is amended by replacing "section 350.52" in subparagraph *p* of the first paragraph by "any of sections 350.52 to 350.52.2".

142. Section 60.4 of the Act is amended by replacing "any of sections 350.51, 350.55 and 350.56" by "section 350.51, the first paragraph of section 350.51.1 or any of sections 350.55, 350.56 and 350.56.1".

143. Section 61.0.0.1 of the Act is amended by replacing "section 350.52" by "any of sections 350.52 to 350.52.2".

144. Section 68.1 of the Act is amended

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

"**68.1.** In addition to any recourse specially provided for any contravention of a fiscal law, the Minister may apply to a judge of the Superior Court to pronounce, against any person who keeps an establishment or carries on an activity for which a certificate, a permit, a registration number, or an authorization provided for in section 350.56.1 of the Act respecting the Québec sales tax (chapter T-0.1) is required, without holding such a certificate or permit still in force or without being duly registered or authorized, an injunction ordering the closing of the establishment, the ceasing of the activity or the ceasing of the activity and the closing of any establishment in which the person carries on that activity, until such time as a certificate, permit or authorization is issued to the person or a registration number is assigned to the person and all the costs are paid.";

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

"Proof that the person against whom an injunction is applied for keeps an establishment or carries on an activity for which a certificate, permit, registration number or authorization is required, without holding such a certificate or permit still in force or without being duly registered or authorized, constitutes sufficient proof to grant the injunction."

ACT RESPECTING THE QUÉBEC SALES TAX

145. Section 350.50 of the Act respecting the Québec sales tax (chapter T-0.1) is amended

(1) by replacing the definition of "establishment providing restaurant services" by the following definition:

""establishment providing restaurant services" means, as the case may be,

(1) a place laid out to ordinarily provide, for consideration, meals for consumption on the premises;

(2) a place where meals for consumption elsewhere than on the premises are provided for consideration; or

(3) a place where a caterer carries on a business;";

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

"However, the definition of "establishment providing restaurant services" in the first paragraph does not include, as applicable,

(1) a place that is reserved exclusively for the personnel of a business and where meals are provided for such personnel;

(2) a place that is a mobile vehicle in which meals are provided;

(3) a place where the supplies of meals that are made are zero-rated supplies of meals exclusively;

(4) a place where meals are provided, for consideration, to be consumed exclusively in the stands, seats or area reserved for the spectators or participants at a cinema, theatre, amphitheatre, racetrack, arena, stadium, sports centre or any other similar place, except in the case of a cinema, theatre or other similar place, if the supplies made in that place consist mainly in the supply of meals, or of property or services for which part of the consideration relates to the supply of a meal or authorizes the recipient to receive the supply of a meal or a discount on the value of the consideration for the supply of a meal;

(5) a place where meals for consumption elsewhere than on the premises are provided for consideration and that is a butcher's shop, bakery, fish shop, grocery store or any other similar business; or

(6) a place that is laid out to ordinarily provide, for consideration, meals for consumption on the premises, that is integrated into the business premises of another business of the operator (other than an establishment providing restaurant services) and that is designed in such a way that fewer than 20 persons can consume meals on the premises simultaneously."

146. Section 350.51 of the Act is amended by adding the following paragraphs at the end:

"In addition, if the establishment providing restaurant services is a place where alcoholic beverages are provided under a permit issued under the Act respecting liquor permits (chapter P-9.1) and authorizing the sale of alcoholic beverages served, without food, for consumption on the premises, the operator shall also prepare an invoice containing prescribed information concerning the following taxable supplies other than zero-rated supplies:

(1) the supply of an admission made, for consideration, in the establishment, at its entrance or near the establishment, regardless of whether the consideration includes the supply of beverages; and

(2) any other supply of property or services ordinarily made, for consideration, in the establishment, at its entrance or near the establishment, and intended primarily for the use of the clients of the establishment.

The obligations under the second paragraph do not apply

(1) to a supply made by means of a vending machine; or

(2) to a room in an establishment, in the case of a tourist accommodation establishment that is authorized, under the Act respecting tourist accommodation establishments (chapter E-14.2) and the regulations made under that Act, to use the designation "hotel", "motel" or "inn".

The operator shall provide the invoice referred to in the second paragraph (except in the cases and conditions prescribed) to the recipient without delay after preparing it and keep a copy of the invoice."

147. The Act is amended by inserting the following sections after section 350.51:

"**350.51.1.** Any person who, in an establishment providing restaurant services described in the second paragraph of section 350.51, at its entrance or near the establishment, ordinarily makes a supply of property or services referred to in that paragraph under a contract entered into with the operator of the establishment or a person related to the operator shall prepare an invoice containing prescribed information, provide the invoice (except in the cases and conditions prescribed) to the recipient without delay after preparing it and keep a copy of the invoice.

The operator shall declare to the Minister in the prescribed form containing prescribed information and filed in the prescribed manner and within the prescribed time, the entering into, modification or expiry of such a contract.

"**350.51.2.** Section 350.51 does not apply to a public service body that is a small supplier."

148. The Act is amended by inserting the following sections after section 350.52:

"**350.52.1.** Any person who is a registrant and who, in an establishment providing restaurant services described in the second paragraph of section 350.51, makes a supply of property or services referred to in that paragraph under a contract entered into with the operator of the establishment or a person related to the operator shall, by means of a prescribed device, keep

a register containing the information referred to in section 350.51.1 and issue the invoice referred to in that section.

The person shall also enter in the register, by means of the device, the prescribed information on the operations relating to an invoice or to the supply of property or services referred to in the second paragraph of section 350.51. In the case of information relating to the payment of such a supply, the person shall enter the information (except in the prescribed cases) in the register without delay upon receiving the payment.

"**350.52.2.** Except in the prescribed cases, the operator of an establishment providing restaurant services who is a registrant shall, where the establishment is referred to in the second paragraph of section 350.51, enter into a written agreement for the supply of property or services made on an exceptional basis by a person in that establishment, at its entrance or near the establishment, before the supply is made. The operator shall, by means of the device referred to in section 350.52, enter the prescribed information relating to the agreement."

149. Section 350.53 of the Act is replaced by the following section:

"**350.53.** A registrant referred to in section 350.52 or 350.52.1 or a person acting on the registrant's behalf may not print the invoice containing the information referred to in section 350.51 or 350.51.1 more than once, except when providing it to the recipient for the purposes of either of those sections. If such a registrant or such a person generates a copy, duplicate, facsimile or any other type of total or partial reproduction for another purpose, the registrant or person can only do so by means of the device referred to in section 350.52 or 350.52.1 and shall make a note on such a document identifying the operation relating to the invoice.

No registrant or person referred to in the first paragraph may provide a recipient of a supply who is referred to in section 350.51 or 350.51.1 with a document stating the consideration paid or payable by the recipient for the supply and the tax payable in respect of the supply, except in the prescribed cases and conditions or unless the document was generated in accordance with the first paragraph or in accordance with section 350.52 or 350.52.1."

150. Section 350.54 of the Act is amended

(1) by replacing "section 350.52" wherever it appears by "section 350.52 or 350.52.1";

(2) by replacing "no meal was supplied" in the second paragraph by "no supply was made".

151. Section 350.55 of the Act is amended by replacing "section 350.52" in the first paragraph by "section 350.52 or 350.52.1".

152. Section 350.56 of the Act is replaced by the following section:

“**350.56.** No person may open or repair a device referred to in section 350.52 or 350.52.1, or install or affix a seal on such a device, unless authorized to do so by the Minister.”

153. The Act is amended by inserting the following sections after section 350.56:

“**350.56.1.** No person, except a person referred to in section 350.52 or 350.52.1, may activate, deactivate, initialize, maintain or update a device referred to in either of those sections, or perform any other similar work in respect of such a device, unless authorized to do so by the Minister.

Any person who performs work referred to in the first paragraph shall notify the Minister in the prescribed manner and without delay after performing the work, regardless of whether the work required the Minister’s authorization.

“**350.56.2.** The authorization required under section 350.56.1 must be requested from the Minister in the prescribed form and manner.

“**350.56.3.** The Minister may suspend, revoke or refuse to issue the authorization required under section 350.56.1 to any person who

(1) has been found guilty of an offence against a fiscal law within the preceding five years or is a person one of whose directors or senior officers has been found guilty of such an offence within the preceding five years;

(2) is controlled by a person who has been found guilty of an offence against a fiscal law within the preceding five years or is controlled by a person one of whose directors or senior officers has been found guilty of such an offence within the preceding five years;

(3) has failed to keep registers or supporting documents in accordance with subsection 1 of section 34 of the Tax Administration Act (chapter A-6.002);

(4) fails to comply with a direction or order of the Minister under section 34 or 35 of the Tax Administration Act;

(5) has contravened section 34.1 or 34.2 of the Tax Administration Act;

(6) has failed to preserve registers or supporting documents in accordance with sections 35.1 to 35.5 of the Tax Administration Act; or

(7) has failed to meet any other prescribed requirement.

In the cases provided for in subparagraphs 2 to 6 of the first paragraph, the Minister may not revoke the authorization without having first suspended it.

The Minister may also, when the public interest so requires, suspend, revoke or refuse to issue an authorization required under section 350.56.1, in particular if the person fails to meet the high standards of integrity that the public is entitled to expect from a person holding such authorization.

"**350.56.4.** The Minister may suspend, revoke or refuse to issue the authorization required under section 350.56.1 to any person who, at the time of the request for authorization, is not dealing at arm's length, within the meaning of the Taxation Act (chapter I-3), with another person who carries on a similar activity but whose authorization has been revoked or is the subject of an injunction ordering the cessation of the activity, unless it is proven that the person's activity does not constitute a continuation of the activity of the other person.

"**350.56.5.** A suspension or revocation of the authorization required under section 350.56.1 is effective from the date of service of the decision on the holder. The decision must be served by personal service or by registered mail.

A judge of the Court of Québec may authorize a mode of service different from those provided for in the first paragraph.

"**350.56.6.** Despite section 350.56.5, in the cases provided for in subparagraphs 2 to 6 of the first paragraph of section 350.56.3, revocation is effective only upon the expiry of 15 days from service on the holder of the decision to suspend where the holder has not made representations within six days from receipt of the decision. Revocation is effected by operation of law."

154. Section 350.57 of the Act is amended by replacing "350.56" by "350.56.1".

155. Sections 350.58 to 350.60 of the Act are replaced by the following sections:

"**350.58.** Whoever fails to comply with section 350.51, the first paragraph of section 350.51.1 or any of sections 350.55, 350.56 and 350.56.1 incurs a penalty of $100; with any of sections 350.52 to 350.52.2, a penalty of $300; and with section 350.53, a penalty of $200.

"**350.59.** In any proceedings respecting an offence under section 60.3 of the Tax Administration Act (chapter A-6.002), when it refers to section 350.53, an offence under section 60.4 of the Tax Administration Act, when it refers to any of sections 350.51, 350.51.1, 350.55, 350.56 and 350.56.1, an offence under section 61.0.0.1 of the Tax Administration Act, when it refers to section 350.52 or 350.52.1, or an offence under section 485.3, when it refers to section 425.1.1, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee had knowledge that an invoice was provided to the recipient by an operator of an establishment providing restaurant services referred to in section 350.51, by a person referred to in section 350.51.1 or by

a person acting on their behalf, is proof, in the absence of any proof to the contrary, that the invoice was prepared and provided by the operator or by such a person and that the amount shown in the invoice as being the consideration corresponds to the consideration received by the operator from the recipient for a supply.

"**350.60.** In proceedings respecting an offence referred to in section 350.59, an affidavit of an employee of the Agence du revenu du Québec attesting that the employee carefully analyzed an invoice and that it was impossible for the employee to find that it was issued using a device referred to in section 350.52 or 350.52.1 of a person referred to in either of those sections, is proof, in the absence of any proof to the contrary, that the invoice was not issued by means of the person's device."

156. Section 425.1.1 of the Act is amended by replacing "a taxable supply of a meal" and "section 350.51" by "a taxable supply referred to in section 350.51 or 350.51.1" and "either of those sections", respectively.

157. Section 677 of the Act is amended, in the first paragraph,

(1) by replacing "section 350.51" in subparagraph 33.2 by "sections 350.51 and 350.51.1";

(2) by replacing "section 350.52" in subparagraph 33.3 by "sections 350.52 to 350.52.2";

(3) by replacing "350.56" in subparagraph 33.6 by "350.56.1";

(4) by inserting the following subparagraph after subparagraph 33.6:

"(33.7) determine, for the purposes of subparagraph 7 of the first paragraph of section 350.56.3, the prescribed requirements;".

SPECIAL TRANSITIONAL PROVISIONS

158. The Minister of Revenue may establish and implement a transitional financial compensation program to subsidize the costs of acquiring and installing the prescribed devices referred to in section 350.52 of the Act respecting the Québec sales tax (chapter T-0.1) that are required because of the amendments made to sections 350.50 and 350.51 of that Act and the addition of sections 350.51.1 and 350.52.1 to that Act by sections 145 to 148 of this Act.

159. A person who, before 21 April 2015, is permitted by the Minister of Revenue to perform work referred to in section 350.56.1 of the Act respecting the Québec sales tax is deemed to be a person authorized under that section 350.56.1 as of that date.

CHAPTER VI

PARENTAL CONTRIBUTION FOR SUBSIDIZED EDUCATIONAL CHILDCARE

EDUCATIONAL CHILDCARE ACT

160. Section 59 of the Educational Childcare Act (chapter S-4.1.1) is amended by inserting “, social insurance number” after “the name” in the second paragraph.

161. The Act is amended by inserting the following after the heading of Division I of Chapter VII:

“§1. — *General provisions*

“**81.3.** A reduced contribution is required from a parent whose child is receiving childcare for which the childcare provider is subsidized.

This parental contribution comprises:

(1) the basic contribution determined under the first paragraph of section 82, paid to the subsidized childcare provider; and

(2) the additional contribution determined under the first paragraph of section 88.2, paid to the Minister of Revenue, if applicable.

The additional contribution is determined according to two reduced contribution levels. The amount for the first level and the maximum amount for the second level, as well as the indexing method for these amounts, are set by government regulation.

“§2. — *Special provisions applicable to basic contribution*”.

162. Section 82 of the Act is amended

(1) by replacing “contribution” in the first paragraph by “basic contribution”;

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

“The Government may also, by regulation, set the indexing method applicable to the amount of the basic contribution.”

163. Section 83 of the Act is amended by striking out the third and fourth paragraphs.

164. The Act is amended by inserting the following section after section 83:

"**83.1.** For the purposes of paragraphs *e* and *f* of section 190 and section 191 of the Consumer Protection Act (chapter P-40.1), when the amount of the basic contribution is raised or indexed, the total amount to be paid and the rate stated in the childcare agreement referred to in the second paragraph of section 92 are revised accordingly by operation of law."

165. Section 84 of the Act is amended by replacing "parental contribution" by "basic parental contribution".

166. Section 85 of the Act is amended by replacing "contribution" by "basic contribution".

167. Section 86 of the Act is amended, in the first paragraph,

(1) by replacing "contribution" in subparagraph 1 by "basic contribution";

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

"(2) any extra contribution or fees other than the basic contribution or those provided for in the childcare agreement referred to in the second paragraph of section 92."

168. Section 86.1 of the Act is replaced by the following section:

"**86.1.** Subject to the first paragraph of section 88.2, no person may directly or indirectly induce a parent to pay more than the basic contribution set by regulation or to pay such a contribution the parent is exempted from paying."

169. Section 87 of the Act is amended by replacing "contribution" in the first paragraph by "basic contribution".

170. The Act is amended by inserting the following after section 88:

"§3. — *Special provisions applicable to additional contribution*

"I. — Interpretation

"**88.1.** In this subdivision, unless the context indicates otherwise,

"amount for the first contribution level" for a day of childcare means the amount for the first reduced contribution level referred to in the third paragraph of section 81.3 that applies for the purpose of computing the additional contribution determined under the first paragraph of section 88.2 that may be required from a parent for that day;

"due date", applicable to an individual for a year, means

(1) if the individual died after 31 October of the year and before 1 May of the following year, the day that is six months after the individual's death, and

(2) in any other case, 30 April of the following year;

"eligible spouse" of an individual for a year means the person who is the individual's eligible spouse for the year for the purposes of Title IX of Book V of Part I of the Taxation Act (chapter I-3);

"family income" of an individual for a year means the aggregate of the individual's income for the year, determined under Part I of the Taxation Act, and the income, for the year, of the individual's eligible spouse for the year, determined under that Part I;

"individual's income" considered for the purpose of computing the additional contribution for a day of childcare included in a particular year means the aggregate of the individual's income, determined under Part I of the Taxation Act for the year preceding the particular year, and the income, for that preceding year, of the individual's eligible spouse for the particular year, determined under that Part I;

"individual" means an individual within the meaning of Part I of the Taxation Act, other than a trust within the meaning of section 1 of that Act;

"maximum contribution" for a day of childcare means the maximum amount for the second reduced contribution level referred to in the third paragraph of section 81.3 that applies for the purpose of computing the additional contribution determined under the first paragraph of section 88.2 that may be required from a parent for that day;

"minimum contribution" for a day of childcare means the amount of the basic contribution determined under the first paragraph of section 82 and required from a parent for that day;

"year" means the calendar year.

"II. — Amount of additional contribution

"**88.2.** An individual resident in Québec at the end of a year and who is a parent required to pay the basic contribution determined under the first paragraph of section 82 for a child for a day of childcare after 21 April 2015 that is included in the year must, for that year, pay to the Minister of Revenue, on the due date that applies to the individual for that year, an additional contribution for that day that is equal to the aggregate of the following amounts:

(1) if the individual's income considered for the purpose of computing the additional contribution for that day exceeds $50,000, the amount by which the amount for the first contribution level exceeds the minimum contribution; and

(2) the amount obtained by dividing by 260 the product obtained by multiplying by 3.9% the amount by which the lesser of $155,000 and the individual’s income considered for the purpose of computing the additional contribution for that day exceeds $75,000.

If the aggregate of the amounts obtained under the first paragraph has more than two decimals, only the first two are retained and the second is increased by one unit if the third decimal is greater than 4.

“**88.3.** Despite section 88.2, an individual is exempted from paying the additional contribution for a day of childcare for the individual’s child if the individual’s family income for the year that includes that day does not exceed $50,000.

“**88.4.** For the purposes of the first paragraph of section 88.2, if an individual dies or ceases to be resident in Québec in a year, the last day of the individual’s year is the day of the individual’s death or the last day the individual was resident in Québec.

“**88.5.** An individual and, if applicable, the individual’s eligible spouse for a year are exempted from paying the additional contribution that would otherwise be payable for a child if that child is of the third rank or a subsequent rank, considering the total number of the individual’s and, if applicable, the individual’s eligible spouse’s children who received subsidized childcare services during the year.

For the purposes of the first paragraph, the rank of a child of the individual or of the individual’s eligible spouse for the year must be determined on the basis of the number of days in the year that are after 21 April 2015 for which the individual or the individual’s eligible spouse for the year is required to pay the basic contribution for the child for the subsidized childcare services the child received, from the largest number to the smallest, or, if the number of days of childcare is the same, on the basis of the children’s age, from the eldest to the youngest.

“**88.6.** An individual is exempted from paying the additional contribution for a day of childcare that would otherwise be payable for a child if that child is in preschool or elementary school and if the childcare services are provided because the child cannot be provided childcare at school that is governed by the Education Act (chapter I-13.3) and the Act respecting private education (chapter E-9.1).

“**88.7.** If an individual has an eligible spouse for a year and, but for this section, each of them would be required to pay for the year the additional contribution determined under the first paragraph of section 88.2 for the same child, only one of them is required to pay that contribution for that child.

“**88.8.** The amount of $50,000 referred to in subparagraph 1 of the first paragraph of section 88.2 and in section 88.3 that is to be used to determine

the amount of the additional parental contribution for a day of childcare in a year subsequent to 2015, and the amount of $75,000 referred to in subparagraph 2 of the first paragraph of section 88.2 that is to be used to determine if a parent is required to pay an additional contribution for such a day of childcare, must be indexed annually in such a manner that the amount used for that year is equal to the total of the amount used for the preceding year and the product obtained by multiplying that latter amount by the factor determined by the formula

$(A/B) - 1$.

In the formula in the first paragraph,

(1) A is the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period that ended on 30 September of the year preceding that for which the amount is to be indexed; and

(2) B is the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period that ended on 30 September of the year immediately before the year preceding that for which the amount is to be indexed.

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

"**88.9.** If the amount that results from the indexation provided for in section 88.7 is not a multiple of $5, it must be rounded to the nearest multiple of $5 or, if it is equidistant from two such multiples, to the higher of the two.

"**88.10.** For the purposes of subparagraph 2 of the first paragraph of section 88.2, the amount of $155,000 referred to in that subparagraph must be replaced, for the purpose of computing the additional parental contribution for a day of childcare in a year subsequent to 2015, from 1 January of each year, by the amount determined by the formula

$A + [(B - C) \times 260/3.9\%]$.

In the formula in the first paragraph,

(1) A is the amount that results from the indexation of the $75,000 referred to in section 88.8 and that is applicable for the year that includes the day of childcare;

(2) B is the maximum contribution amount applicable to that day of childcare; and

(3) C is the first level contribution amount applicable to that day of childcare.

If an amount determined under the formula in the first paragraph has at least one decimal, it must be rounded to the nearest whole number or, if it is equidistant from two such numbers, to the higher whole number.

“III. — Miscellaneous provisions

“**88.11.** Any subsidized childcare provider who, in a year, provides subsidized childcare services to a child is required to file an information return in the form prescribed by the Minister of Revenue regarding the childcare services provided to the child during the year.

The information return must be sent to the Minister of Revenue not later than the last day of February of each year following the year in which the childcare services were provided.

The information return must also be sent to the last known address of, or remitted in person to, each parent whose child received subsidized childcare services during the year.

The parent must provide the subsidized childcare provider with all information required to file the information return.

Despite the first paragraph, if the subsidized childcare provider is a person recognized by a home childcare coordinating office as a home childcare provider, the coordinating office must file the information return with regard to all the children to whom the person provided subsidized childcare services.

“**88.12.** An individual who is required to pay an amount under the first paragraph of section 88.2 must, in order to determine the amount, send the Minister of Revenue a prescribed form on or before the date the individual is required to file, under section 1000 of the Taxation Act (chapter I-3), a tax return for the year, or would be required to file one if the individual had income tax payable for that year under Part I.

“**88.13.** Unless otherwise provided in this subdivision, sections 1004 to 1014 and 1037 to 1053 of the Taxation Act (chapter I-3), with the necessary modifications, apply to this subdivision.

“**88.14.** This subdivision is a fiscal law within the meaning of the Tax Administration Act (chapter A-6.002).”

171. Section 90 of the Act is amended by replacing “contribution” in the first paragraph by “basic contribution”.

172. Section 92 of the Act is amended by replacing “additional contribution” in the third paragraph by “extra contribution”.

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

"**CHAPTER VIII.1**

"EDUCATIONAL CHILDCARE SERVICES FUND

"**103.1.** The Educational Childcare Services Fund is established. The Fund is dedicated exclusively to financing subsidized educational childcare services.

The following sums are credited to the Fund:

(1) the sums collected by the Minister of Revenue as additional contributions under the first paragraph of section 88.2;

(2) the sums transferred to it by a minister out of the appropriations granted for that purpose by Parliament;

(3) the sums transferred to it by the Minister of Finance under the first paragraph of section 54 of the Financial Administration Act (chapter A-6.001);

(4) the interest earned on the sums referred to in subparagraphs 1 to 3.

The sums referred to in subparagraph 1 of the second paragraph must be deposited in trust with the Minister.

"**103.2.** The money debited from the Fund is paid, in accordance with the conditions and priorities determined by the Minister, to finance subsidized educational childcare services.

However, the sums expended by the Minister for the collection of the additional contribution are debited from the Fund's trust account.

"**103.3.** Despite the second paragraph of section 54 of the Financial Administration Act (chapter A-6.001), the Minister of Finance may not advance to the general fund the sums, referred to in subparagraph 1 of the second paragraph of section 103.1, deposited in trust with the Minister.

"**103.4.** The management of the sums referred to in subparagraph 1 of the second paragraph of section 103.1, deposited in trust with the Minister and credited to the Fund, is entrusted to the Minister of Finance."

174. Section 106 of the Act is amended

(1) by replacing paragraph 25 by the following paragraphs:

"(25) set the basic parental contribution for the services determined by the Government and prescribe the indexing method for that amount;

"(25.1) set the amount of the first level and the maximum amount of the second level of the reduced contribution and prescribe the indexing method for those amounts;";

(2) by replacing "contribution" in paragraphs 24.1 and 24.2 and "parental contribution" in paragraphs 26, 27 and 28 by "basic parental contribution";

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

"A government regulation made under subparagraphs 25 and 25.1 of the first paragraph may prescribe that the indexing method for the amounts concerned are determined by the Minister."

175. Section 135 of the Act is amended by adding ", except subdivision 3 of Division I of Chapter VII, the administration of which falls under the responsibility of the Minister of Revenue" at the end.

REDUCED CONTRIBUTION REGULATION

176. The Reduced Contribution Regulation (chapter S-4.1.1, r. 1) is amended by inserting the following after section 2:

"**DIVISION I.1**

"SETTING THE AMOUNTS FOR THE TWO REDUCED CONTRIBUTION LEVELS THAT APPLY FOR THE PURPOSE OF CALCULATING THE ADDITIONAL CONTRIBUTION

"**2.1.** The amount of the first reduced contribution level is $8 a day and the maximum amount of the second reduced contribution level is $20 a day.

These amounts are indexed according to the indexing method prescribed in section 5."

177. Section 5 of the Regulation is amended by adding the following paragraphs at the end:

"This amount is indexed on 1 January of each year according to the higher of the following rates:

(1) the rate corresponding to the annual variation in the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period that ended on 31 March of the second last fiscal year, as determined by Statistics Canada; or

(2) the average annual growth rate of the cost of subsidized educational childcare spaces, determined by the Minister for four fiscal years, the most recent ending on 31 March of the second last fiscal year.

The result is rounded to the nearest multiple of $0.05, or if it is equidistant from two such multiples, to the higher of the two.

The Minister publishes the result of the indexation by a notice in the *Gazette officielle du Québec*.”

178. The Regulation is amended by replacing “reduced contribution” wherever it appears by “basic contribution”, except in the title, Division I.1, enacted by section 176 of this Act, and section 26.

SPECIAL TRANSITIONAL PROVISIONS

179. The expenditure and investment estimates for the Educational Childcare Services Fund that are set out in Schedule II are approved for the 2015–2016 fiscal year.

180. Out of the sums credited to the general fund, the Minister of Families may transfer to the Educational Childcare Services Fund the sum of $2,325,235,500 from the appropriations that could be granted by Parliament for element 2, “Financial Support for Childcare Centres and Other Childcare Services”, element 3, “Childcare Centre Infrastructure Funding Subsidy”, element 4, “Pension Plan for Employees Working in Childcare Services”, and element 7, “Collective Insurance Plan and Maternity Leave”, of Program 2, “Assistance Measures for Families”, of the “Famille” portfolio in the Expenditure Budget for the 2015–2016 fiscal year.

181. Expenditures and investments made after 31 March 2015 by the Minister of Families out of the appropriations allocated by Parliament and corresponding, on the date they were made, to the type of costs that may be debited from the Educational Childcare Services Fund are debited from the Fund.

CHAPTER VII

HEALTH MEASURES

DIVISION I

USE OF AMOUNTS RELATED TO DEINSURING AN INSURED SERVICE

HEALTH INSURANCE ACT

182. The Health Insurance Act (chapter A-29) is amended by inserting the following section after section 19.1:

“**19.2.** Despite any provision in an agreement referred to in section 19, if a service provided by a health professional ceases to be an insured service, any amount set aside to finance the remuneration of that professional with

regard to the service is, at that time, excluded from the remuneration agreed on with the representative body concerned."

DIVISION II

MEDICATIONS AND PHARMACEUTICAL SERVICES

ACT RESPECTING PRESCRIPTION DRUG INSURANCE

183. Section 8 of the Act respecting prescription drug insurance (chapter A-29.01) is amended

(1) by replacing "the services required to fill or renew a prescription and" in the first paragraph by "the pharmaceutical services determined by government regulation under subparagraph 1.2 of the first paragraph of section 78 and";

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

"The Government may, in a regulation made under subparagraph 1.2 of the first paragraph of section 78, limit the coverage for pharmaceutical services whose payment is borne by the Board to those relating to a medication that is on the list of medications drawn up by the Minister under section 60. Such a limitation on the coverage for those pharmaceutical services may also be imposed in a group insurance contract or an employee benefit plan."

184. The Act is amended by inserting the following sections after section 8:

"**8.1.** If a pharmaceutical service referred to in section 8 is provided to a person covered by a group insurance contract or an employee benefit plan, an owner pharmacist may not claim fees from anyone unless a tariff is established for the service in an agreement under section 19 of the Health Insurance Act (chapter A-29) to which pharmacists are subject or in the cases and on the conditions determined in a regulation made under subparagraph 1.3 of the first paragraph of section 78.

"**8.2.** If a medication costs more than the maximum amount covered by the basic plan, the excess amount is borne

(1) by the eligible person covered by the Board; or

(2) by the eligible person who is a member of a group insurance contract or an employee benefit plan or who is the beneficiary under such a contract or plan, if the contract so provides.

In either case, the excess amount is not included in the contribution to be paid and does not count toward the maximum contribution."

185. Section 11 of the Act is amended by replacing the first paragraph by the following paragraph:

"**11.** A person may be required to make a contribution towards the payment of the cost of the pharmaceutical services and medications provided up to a maximum contribution for each reference period. The contribution may consist in a deductible amount or a coinsurance payment. However, no contribution is payable for the pharmaceutical services determined by government regulation under subparagraph 1.4 of the first paragraph of section 78."

186. Section 22 of the Act is amended by replacing the first paragraph by the following paragraph:

"**22.** The Board shall pay, in addition to the cost of the pharmaceutical services referred to in the first paragraph of section 8, the cost of the other pharmaceutical services determined by government regulation under subparagraph 2 of the first paragraph of section 78, according to the tariff established in an agreement under section 19 of the Health Insurance Act (chapter A-29) to which pharmacists are subject. However, the government regulation may limit the coverage for those other pharmaceutical services to services relating to a medication that is on the list of medications drawn up by the Minister under section 60."

187. Section 28.2 of the Act is repealed.

188. Section 30 of the Act is amended, in the first paragraph,

(1) by replacing "exempted" in the introductory clause by "the person is exempted or the pharmaceutical service is one for which no contribution is payable";

(2) by striking out ", when a prescription is filled or renewed," in subparagraph 1.

189. Section 60 of the Act is amended

(1) by inserting "and taking into account any listing agreement under section 60.0.1," after "paragraph," in the first paragraph;

(2) by striking out "and coverage is provided by the Board" in the fourth paragraph;

(3) by adding "; the conditions may vary according to whether the coverage is provided by the Board or under a group insurance contract or an employee benefit plan" at the end of the fourth paragraph;

(4) by adding the following sentence at the end of the sixth paragraph: "The list also sets out the cases in which a temporary exclusion under section 60.0.2 does not apply."

190. The Act is amended by inserting the following sections after section 60:

"**60.0.1.** The Minister may, before entering a medication on the list of medications, make a listing agreement with its manufacturer. The purpose of such an agreement is to provide for the payment of sums by the manufacturer to the Minister in particular by means of a rebate or discount which may vary according to the volume of sales of the medication.

The price of the medication indicated on the list does not take into account the sums paid pursuant to the listing agreement.

"**60.0.2.** For the purpose of making a listing agreement, the Minister may temporarily exclude a medication whose cost is covered under the sixth paragraph of section 60 from the basic plan coverage. The exclusion does not apply to a person whose application for authorization for payment of the cost of the medication was accepted before the publication date of the notice of its exclusion or in the cases prescribed by a regulation made under the sixth paragraph of section 60.

The notice of a medication's exclusion is published on the Board's website and comes into force on the date of its publication or any later date specified in the notice. A notice of the end date of the exclusion is also published on the website. Publication on the Board's website imparts authentic value to such notices. The notices are not subject to the requirements concerning publication and date of coming into force set out in sections 8, 15 and 17 of the Regulations Act (chapter R-18.1).

"**60.0.3.** Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), no person has a right of access to a listing agreement. Only the following information is to be published in the annual financial report required under section 40.9 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5):

(1) the name of the drug manufacturer;

(2) the name of the medication; and

(3) the annual total sum received pursuant to listing agreements, but only to the extent that at least three agreements made with different drug manufacturers are in force in the fiscal year."

191. Section 60.3 of the Act is amended by inserting ", a medication was excluded under section 60.0.2" after "updated".

192. Section 78 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraphs after subparagraph 1.1:

"(1.2) determine, for the purposes of section 8, the services required for pharmaceutical reasons and provided by a pharmacist that are covered by the basic prescription drug insurance plan and determine, among those whose cost is paid by the Board, the services that must relate to a medication on the list of medications drawn up by the Minister under section 60;

"(1.3) determine, for the purposes of section 8.1, the cases in and conditions on which an owner pharmacist may claim fees for a pharmaceutical service provided to a person covered by a group insurance contract or an employee benefit plan;

"(1.4) determine, for the purposes of section 11, the pharmaceutical services for which no contribution is payable; those services may vary according to whether the insurance coverage is provided by the Board or by a group insurance contract or an employee benefit plan;";

(2) by replacing "the services required for pharmaceutical reasons and provided by a pharmacist that are covered by the basic prescription drug insurance plan provided" in subparagraph 2 by "the other services required for pharmaceutical reasons and provided by a pharmacist whose cost is borne", and by replacing "certain services" in that subparagraph by "certain services described in that section";

(3) by inserting the following subparagraph after subparagraph 2:

"(2.0.1) determine, for the purposes of section 22, the other pharmaceutical services that must relate to a medication that is on the list of medications drawn up by the Minister under section 60;".

HEALTH INSURANCE ACT

193. Section 69 of the Health Insurance Act (chapter A-29) is amended by inserting the following subparagraph after subparagraph *e*.1 of the first paragraph:

"(*e*.2) determine, among the services provided by pharmacists that are to be considered insured services for the purposes of the third and fourth paragraphs of section 3, those that must relate to a medication on the list of medications drawn up by the Minister under section 60 of the Act respecting prescription drug insurance (chapter A-29.01);".

ACT RESPECTING THE INSTITUT NATIONAL D'EXCELLENCE EN SANTÉ ET EN SERVICES SOCIAUX

194. Section 8 of the Act respecting the Institut national d'excellence en santé et en services sociaux (chapter I-13.03) is amended by adding ", except in the case of a recommendation about a medication that is the subject of negotiations to make a listing agreement under section 60.0.1 of the Act respecting prescription drug insurance (chapter A-29.01). In the latter case, the recommendation is published at the time determined by the Minister, but not later than 30 days after the end date of the exclusion provided for in section 60.0.2 of that Act" at the end.

ACT RESPECTING THE MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX

195. Section 11.3 of the Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2) is amended

(1) by inserting the following paragraph after paragraph 4:

"(4.1) the money received pursuant to listing agreements made under section 116.1 of the Act respecting health services and social services (chapter S-4.2);";

(2) by replacing "4" in paragraph 5 by "4.1".

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

196. Section 40.1 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is amended

(1) by inserting the following paragraph after paragraph *d*.1:

"(*d*.2) the sums received pursuant to listing agreements made under section 60.0.1 of the Act respecting prescription drug insurance (chapter A-29.01);";

(2) by replacing ", *b*, *c*, *d* and *d*.1" in paragraph *e* by "to *d*.2".

197. Section 40.9 of the Act is amended by inserting the following sentence after the second sentence: "The report must also contain information on listing agreements made under section 60.0.3 of that Act."

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

198. The Act respecting health services and social services (chapter S-4.2) is amended by inserting the following section after section 116:

"**116.1.** The Minister may, before entering a medicine on the list drawn up under section 116, make a listing agreement with its manufacturer, provided the contract for the supply of that medicine is not subject, under the Act respecting contracting by public bodies (chapter C-65.1), to the public call for tenders process. The purpose of such an agreement is to provide for the payment of sums by the manufacturer to the Minister in particular by means of a rebate or discount which may vary according to the volume of sales of the medicine.

The price of the medicine specified in the supply contract does not take into account the sums paid pursuant to the listing agreement.

For the purpose of making a listing agreement, the Minister may temporarily exclude a medication from the application of the third and fourth paragraphs of section 116. The exclusion does not apply to a person to whom the medication was provided before the publication date of the notice of its exclusion or in the cases prescribed by a regulation made under the sixth paragraph of section 60 of the Act respecting prescription drug insurance (chapter A-29.01). The notice of a medication's exclusion is published on the website of the Régie de l'assurance maladie du Québec and comes into force on the date of its publication or any later date specified in the notice. A notice of the end date of the exclusion is also published on the website. Publication on the Régie's website imparts authentic value to such notices.

Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), no person has a right of access to a listing agreement. Only the following information is to be published in the annual report on the activities of the department required under section 12 of the Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2):

(1) the name of the drug manufacturer;

(2) the name of the medicine; and

(3) the annual total sum received pursuant to listing agreements, but only in the cases where at least three agreements made with different drug manufacturers are in force in the fiscal year."

SPECIAL MISCELLANEOUS AND TRANSITIONAL PROVISIONS

199. Despite section 19 of the Health Insurance Act (chapter A-29) and any provision of an agreement under that section, the Minister may, with the approval of the Conseil du trésor, modify or establish the terms and methods of remuneration that are applicable to pharmacists for the insured services referred to in the second paragraph if the Minister is of the opinion that an agreement on such terms and conditions cannot be reached with the representative organization concerned within a period considered acceptable by the Minister.

The insured services concerned are:

(1) the new activities described in subparagraphs 6 to 10 of the second paragraph of section 17 of the Pharmacy Act (chapter P-10), as amended by section 2 of chapter 37 of the statutes of 2011, and in the Regulation respecting certain professional activities that may be engaged in by a pharmacist, approved by Order in Council 606-2013 (2013, G.O. 2, 1514); and

(2) the filling and renewal of a medication prescription for a pill dispenser, for chronic services under seven days and for medications with a high volume of prescription refills.

The terms and methods of remuneration determined by the Minister are binding on the parties and apply as of the date of their publication on the website of the Régie de l'assurance maladie du Québec. They are not subject to the Regulations Act (chapter R-18.1).

200. Section 199 ceases to have effect on the date set by the Government or not later than 31 March 2017.

The terms and methods of remuneration determined by the Minister under section 199 and in force on the date on which that section ceases to have effect remain in force until they are amended or replaced in accordance with an agreement entered into under section 19 of the Health Insurance Act.

201. In case of conflict, the provisions of this Act prevail over the provisions of any agreement entered into under section 19 of the Health Insurance Act.

202. Despite paragraph 3 of section 6.1 and paragraph 1 of section 6.2 of the Regulation respecting the basic prescription drug insurance plan (chapter A-29.01, r. 4), and for a period of two years from the date of assent to this Act, any decrease in the remuneration of pharmacists resulting from the application of section 199 or agreed with the representative organization concerned may not be taken into account in computing the rate of adjustment of the maximum amount of the annual premium, the deductible amount, the coinsurance percentage or the amount of the maximum annual contribution.

203. The Minister must, not later than 1 October 2017, report to the Government on the impact of the provisions enacted by this division on the basic plan costs borne by the insurers transacting group insurance or the administrators of private-sector employee benefit plans.

204. The first regulation made under subparagraphs 1.2, 1.4 and 2.0.1 of the first paragraph of section 78 of the Act respecting prescription drug insurance (chapter A-29.01), enacted by section 192, the first regulation made under subparagraph *e*.2 of the first paragraph of section 69 of the Health Insurance Act, enacted by section 193, and the first regulation made, after the date of assent to this Act, under subparagraph 2 of the first paragraph of section 78 of the Act respecting prescription drug insurance, as amended by section 192, subparagraph 2.1 of that paragraph and subparagraph *e*.1 of the first paragraph of section 69 of the Health Insurance Act are not subject to the publication

requirement or the date of coming into force set out in sections 8 and 17 of the Regulations Act. Such a regulation comes into force on the date of its publication in the *Gazette officielle du Québec* or on any later date specified.

205. The Act to amend the Pharmacy Act (2011, chapter 37), the Regulation respecting the administration of medication by pharmacists, approved by Order in Council 601-2013 (2013, G.O. 2, 1508), the Regulation respecting prescriptions by a pharmacist, approved by Order in Council 602-2013 (2013, G.O. 2, 1509), the Regulation respecting the prescription and interpretation of laboratory analyses by a pharmacist, approved by Order in Council 603-2013 (2013, G.O. 2, 1510), the Regulation respecting the prescription of a medication by a pharmacist, approved by Order in Council 604-2013 (2013, G.O. 2, 1511), the Regulation respecting the extension or adjustment of a physician's prescription by a pharmacist and the substitution of a medication prescribed, approved by Order in Council 605-2013 (2013, G.O. 2, 1512) and the Regulation respecting certain professional activities that may be engaged in by a pharmacist, approved by Order in Council 606-2013 (2013, G.O. 2, 1514), whose coming into force was postponed under Order in Council 871-2013 (2013, G.O. 2, 2199B), come into force on 20 June 2015.

CHAPTER VIII

NEW MUNICIPAL GOVERNANCE WITH RESPECT TO LOCAL AND REGIONAL DEVELOPMENT

ACT RESPECTING ACCESS TO DOCUMENTS HELD BY PUBLIC BODIES AND THE PROTECTION OF PERSONAL INFORMATION

206. Section 5 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1) is amended by replacing the second paragraph by the following paragraph:

"The James Bay Regional Administration and any delegate organization referred to in section 126.4 of the Municipal Powers Act (chapter C-47.1) are considered municipal bodies for the purposes of this Act."

SUSTAINABLE FOREST DEVELOPMENT ACT

207. Section 37 of the Sustainable Forest Development Act (chapter A-18.1) is amended

(1) by striking out "to the regional conferences of elected officers, which will consult the regions, and" in the first paragraph;

(2) by inserting "and, if applicable, to the responsible bodies referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1)" after "concerned" in the first paragraph;

(3) by replacing “the regional conferences of elected officers and the Native communities concerned” in the second paragraph by “the Native communities and responsible bodies concerned”;

(4) by replacing “elles” in the second paragraph of the French text by “ils”.

208. Section 54 of the Act is amended by striking out “under the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1)” in the first paragraph.

209. Section 55 of the Act is amended

(1) by replacing “of the regional bodies that established the panel. Those bodies must” in the second paragraph by “of the Minister or, if applicable, the responsible bodies referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1). The Minister or body must”;

(2) by replacing “. The Minister” in the third paragraph by “if its composition and operation are not under the Minister’s responsibility. The Minister”.

210. The Act is amended by inserting the following section after section 55:

“**55.1.** The Minister may entrust the composition and operation of the local integrated land and resource management panel under the Minister’s responsibility, including the resolution of disputes that could occur on the panel, to one or more regional county municipalities with which the Minister enters into an agreement described in section 126.3 of the Municipal Powers Act (chapter C-47.1).

In such a case, the municipalities referred to in the first paragraph must invite the persons or bodies concerned that are listed in the second paragraph of section 55 or their representatives and, once the panel’s composition has been established, send a list of the participants on the panel to the Minister. The Minister may then invite any persons or bodies not on the list to sit on the panel, if the Minister judges that their presence is needed to ensure integrated management of the land and resources.”

211. Section 57 of the Act is amended

(1) by replacing “the regional bodies that established the local integrated land and resource management panel” in the first paragraph by “the body responsible for the composition and operation of the local integrated land and resource management panel or, if applicable, by the regional county municipality to which that responsibility was entrusted under section 55.1”;

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

"If the Minister holds a consultation, the Minister prepares a report summarizing the comments obtained during the consultation. If the consultation is held by a responsible body referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1) or by a regional county municipality, the body or municipality, as applicable, prepares and sends to the Minister, within the time determined by the Minister, a report summarizing the comments obtained during the consultation and, in the case of a divergence in points of view, proposes any solutions.

The consultation report is made public by the Minister."

212. Section 58 of the Act is amended

(1) by replacing "the regional conference of elected officers" in paragraph 2 by "the responsible body, referred to in section 21.5 of that Act,";

(2) by replacing "participates in the proceedings of local integrated land and resource management panels and" in paragraph 3 by "directs the proceedings of the local integrated land and resource management panel, if the Minister is responsible for the composition and operation of the panel and has not entrusted that responsibility, or participates in the proceedings in any other case, and".

ACT RESPECTING LAND USE PLANNING AND DEVELOPMENT

213. Section 79.20 of the Act respecting land use planning and development (chapter A-19.1) is amended by striking out subparagraphs 2 to 4 of the second paragraph.

214. Section 188 of the Act is amended by replacing "section 12, 124 or 126.1" in subparagraph 7 of the fourth paragraph by "any of sections 126.1 to 126.4".

CHARTER OF VILLE DE LONGUEUIL

215. Section 60.1 of the Charter of Ville de Longueuil (chapter C-11.3) is amended by striking out the second paragraph.

216. Section 60.2 of the Charter is repealed.

CODE OF ETHICS AND CONDUCT OF THE MEMBERS OF THE NATIONAL ASSEMBLY

217. Section 56 of the Code of ethics and conduct of the Members of the National Assembly (chapter C-23.1) is amended by replacing paragraph 11 by the following paragraph:

"(11) the James Bay Regional Administration and any delegate organization referred to in section 126.4 of the Municipal Powers Act (chapter C-47.1); and".

MUNICIPAL POWERS ACT

218. Sections 12 and 13 of the Municipal Powers Act (chapter C-47.1) are repealed.

219. Section 92.6 of the Act is amended by replacing "the local plan of action to stimulate the economy and create employment adopted by the local development centre operating in its territory" in the second paragraph by "any measure taken, if applicable, by the regional county municipality whose territory includes that of the municipality, under section 126.2".

220. The heading of Division IV of Chapter III of Title III of the Act is replaced by the following heading:

"LOCAL AND REGIONAL DEVELOPMENT".

221. Section 124 of the Act is repealed.

222. The Act is amended by inserting the following sections after section 126.1:

"**126.2.** A regional county municipality may take any measure to promote local and regional development within its territory.

To that end, it may, more particularly,

(1) take any measure to support entrepreneurship, including social economy entrepreneurship; and

(2) develop and see to the implementation of an action plan to stimulate the economy and create employment, or adopt various entrepreneurship development strategies.

In addition, the regional county municipality may entrust, to a committee it establishes for that purpose and under the conditions and in the manner it determines, the selection of beneficiaries of financial assistance it may grant based on local and regional development measures it has determined. The municipality sets the rules for the committee's composition and mode of operation.

"**126.3.** A regional county municipality may enter into agreements with government departments or bodies and, if applicable, other partners concerning its role and responsibilities in relation to the exercise of the powers conferred on it by section 126.2, in particular to implement regional priorities and adapt government activities to regional characteristics.

The regional county municipality administers the funds entrusted to it under the agreements and has all the powers necessary to carry them out.

Such an agreement may, to the extent it stipulates, allow a departure from the Municipal Aid Prohibition Act (chapter I-15). However, the total value of the assistance granted to the same beneficiary may not exceed $150,000 at any time within a 12-month period, unless the Minister of Municipal Affairs, Regions and Land Occupancy and the Minister of Economic Development, Innovation and Export Trade jointly authorize a higher limit.

"**126.4.** Under an agreement entered into under section 126.3, the Minister of Municipal Affairs, Regions and Land Occupancy may, after consulting the Minister of Economic Development, Innovation and Export Trade, authorize the regional county municipality to entrust the exercise of its powers under section 126.2 to a non-profit organization.

The delegate organization may be an existing non-profit organization or a non-profit organization that the regional county municipality constitutes for that purpose.

The delegation agreement must contain

(1) a detailed description of its purpose;

(2) the terms governing the exercise of the delegated powers;

(3) a statement regarding the duration of the agreement and, as applicable, the conditions for its renewal;

(4) a mechanism allowing the regional county municipality to ensure compliance with the Municipal Aid Prohibition Act (chapter I-15) or, as applicable, with the limit imposed by the third paragraph of section 126.3 or the limit authorized under that paragraph; and

(5) the manner in which the assets and liabilities arising from the implementation of the agreement are to be shared, when the agreement ends.

Sections 477.4 to 477.6 and 573 to 573.3.4 of the Cities and Towns Act (chapter C-19) apply, with the necessary modifications, to the delegate organization, which is deemed to be a local municipality for the purposes of any regulation made under sections 573.3.0.1 and 573.3.1.1 of that Act.

The following modifications required for the purposes of the fourth paragraph are applicable: if the delegate organization does not have a website, the statement and hyperlink required under the second paragraph of section 477.6 of the Cities and Towns Act must be posted on another website determined by the organization, and the body gives public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of any regional county municipality served by the delegate organization.

“**126.5.** For the purposes of sections 126.2 to 126.4 and subject to Division IV.3 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1), the following are considered regional county municipalities:

(1) the James Bay Regional Administration; and

(2) the Cree Nation Government established by the Act respecting the Cree Nation Government (chapter G-1.031), with respect to Category I lands, Category II lands and the persons residing on those lands, as defined in that Act, which exercises those powers taking into account the policy directions, strategies and objectives it determines in consultation with the Cree communities defined in the Act, is not subject to the limit imposed by the third paragraph of section 126.3 and may entrust the exercise of its powers under section 126.2 to a non-profit organization.

The Eeyou Istchee James Bay Regional Government, Ville de Chapais, Ville de Chibougamau, Ville de Lebel-sur-Quévillon and Ville de Matagami must contribute annually to support the exercise of the powers conferred by section 126.2 on the James Bay Regional Administration, by paying an amount determined by regulation of the Administration or in accordance with the rules prescribed by such a regulation.

The James Bay Regional Administration and the Cree Nation Government may collaborate to support entrepreneurs in carrying out projects on Category III lands within the meaning of the Act establishing the Eeyou Istchee James Bay Regional Government (chapter G-1.04), subject to approval of those projects by the Eeyou Istchee James Bay Regional Government.”

ACT RESPECTING THE EXERCISE OF CERTAIN MUNICIPAL POWERS IN CERTAIN URBAN AGGLOMERATIONS

223. Section 19 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001) is amended

(1) by striking out subparagraph *c* of paragraph 11;

(2) by inserting the following paragraph after paragraph 11:

“(11.1) the exercise of the powers under sections 126.2 to 126.4 of the Municipal Powers Act (chapter C-47.1); and”.

224. Division VI of Chapter II of Title III of the Act, comprising section 30, is repealed.

225. Section 115 of the Act is amended by striking out “30,” in the first paragraph.

226. Section 118.10 of the Act is amended by striking out “30,”.

227. Section 118.12 of the Act is amended by striking out "30,".

228. Section 118.39 of the Act is amended by striking out "30,".

229. The Act is amended by inserting the following after section 118.82.2:

"**CHAPTER I.2**

"LOCAL AND REGIONAL DEVELOPMENT

"**118.82.3.** For the purposes of section 126.2 of the Municipal Powers Act (chapter C-47.1), the central municipality must maintain a service point for each of the following territories:

(1) the territory composed of that of Ville de Montréal-Est and that of the boroughs of Anjou, Montréal-Nord, Rivière-des-Prairies–Pointe-aux-Trembles and Saint-Léonard;

(2) the territory composed of that of the boroughs of Mercier–Hochelaga-Maisonneuve, Rosemont–La Petite-Patrie and Villeray–Saint-Michel–Parc-Extension;

(3) the territory composed of that of Ville de Westmount and that of the boroughs of Côte-des-Neiges–Notre-Dame-de-Grâce, Outremont, Plateau-Mont-Royal and Ville-Marie;

(4) the territory composed of that of the boroughs of LaSalle, Sud-Ouest and Verdun;

(5) the territory composed of that of Ville de Côte-Saint-Luc, Ville de Hampstead, Ville de Montréal-Ouest and Ville de Mont-Royal and that of the boroughs of Ahuntsic-Cartierville and Saint-Laurent;

(6) the territory composed of that of Ville de Baie-D'Urfé, Ville de Beaconsfield, Ville de Dollard-des-Ormeaux, Ville de Dorval, Ville de Kirkland, Ville de L'Île-Dorval, Ville de Pointe-Claire and Ville de Sainte-Anne-de-Bellevue, Village de Senneville and that of the boroughs of Lachine, L'Île-Bizard–Sainte-Geneviève and Pierrefonds-Roxboro.

If the central municipality receives amounts from the Territories Development Fund under the second paragraph of section 21.18 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1), the agreement entered into with the Minister of Municipal Affairs, Regions and Land Occupancy under section 126.3 of the Municipal Powers Act identifies the share of those amounts that the municipality must distribute among the territories described in the first paragraph based on the socioeconomic criteria set out in the agreement."

230. Section 118.95 of the Act is amended by striking out "30,".

ACT RESPECTING THE CREE NATION GOVERNMENT

231. Section 79.1 of the Act respecting the Cree Nation Government (chapter G-1.031) is amended by striking out “, deemed to act as a regional conference of elected officers under subparagraph 3 of the third paragraph of section 21.5 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.

ACT ESTABLISHING THE EEYOU ISTCHEE JAMES BAY REGIONAL GOVERNMENT

232. Section 10 of the Act establishing the Eeyou Istchee James Bay Regional Government (chapter G-1.04) is amended by replacing “regional conference of elected officers” in subparagraph 9 of the first paragraph by “responsible body”.

ANTI-CORRUPTION ACT

233. Section 3 of the Anti-Corruption Act (chapter L-6.1) is amended by replacing paragraph 12 by the following paragraph:

“(12) the James Bay Regional Administration and any delegate organization referred to in section 126.4 of the Municipal Powers Act (chapter C-47.1); and”.

ACT RESPECTING THE MINISTÈRE DE L’EMPLOI ET DE LA SOLIDARITÉ SOCIALE AND THE COMMISSION DES PARTENAIRES DU MARCHÉ DU TRAVAIL

234. Section 38 of the Act respecting the Ministère de l’Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001) is amended

(1) by replacing “the regional conference of elected officers referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1)” in paragraph 6 by “any regional county municipality concerned”;

(2) by replacing “the regional conference of elected officers referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire” in paragraph 7 by “any regional county municipality concerned”;

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

“For the purposes of subparagraphs 6 and 7 of the first paragraph, a local municipality whose territory is not included in that of a regional county municipality is considered a regional county municipality. The same is true of

a responsible body referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1), as regards the territory or community it represents."

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

235. Section 17.5.3 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1) is amended by replacing "regional conferences of elected officers" in paragraph 6 by "regional county municipalities".

236. Section 17.8 of the Act is amended by replacing "the activity reports of the regional conferences of elected officers forwarded to" in the first paragraph by "the activity reports forwarded to".

237. Section 21.4.10 of the Act is amended by replacing "the director general of any regional conference of elected officers" in the second paragraph by ", if applicable, the director general or general manager of any responsible body referred to in section 21.5".

238. The heading of Division IV.3 of the Act is replaced by the following heading:

"REGIONAL DEVELOPMENT IN THE NORD-DU-QUÉBEC REGION".

239. Sections 21.5 and 21.6 of the Act are replaced by the following sections:

"**21.5.** The mandate and duties of a body responsible for acting in regional development matters in the Nord-du-Québec administrative region are exercised, to the extent and in the manner prescribed in this division, by

(1) the James Bay Regional Administration, acting, subject to subparagraph 2, on behalf of the persons, other than the Crees, who reside in the territory of the Eeyou Istchee James Bay Regional Government and the territory of Ville de Chapais, Ville de Chibougamau, Ville de Lebel-sur-Quévillon and Ville de Matagami;

(2) the Eeyou Istchee James Bay Regional Government, acting for its territory and, for the purposes of sections 21.17.1 to 21.17.3, for the territory of Ville de Chapais, Ville de Chibougamau, Ville de Lebel-sur-Quévillon and Ville de Matagami;

(3) the Cree Nation Government, acting for the Crees and with respect to Category I lands and Category II lands; and

(4) the Kativik Regional Government, acting for its community.

For the purposes of this division, "Category I lands" and "Category II lands" are those defined in section 1 of the Act establishing the Eeyou Istchee James Bay Regional Government (chapter G-1.04).

The James Bay Regional Administration is a legal person.

In this division, "responsible body", used alone, means any of the bodies listed in the first paragraph as responsible bodies as regards development in the Nord-du-Québec region.

"**21.6.** Each responsible body is the primary interlocutor of the Government for the territory or community it represents as regards regional development in the Nord-du-Québec region.

The Minister shall enter into an agreement with each responsible body that sets out the conditions the body undertakes to fulfill and the role and responsibilities of each of the parties."

240. Section 21.7 of the Act is amended

(1) by replacing "regional conference of elected officers" in the first paragraph by "responsible body";

(2) by replacing "The regional conference of elected officers" in the second paragraph by "The responsible body";

(3) by striking out the third paragraph

(4) by replacing "The regional conference of elected officers may enter into" in the fourth paragraph by "The responsible body may enter into";

(5) by replacing "The regional conference of elected officers" in the fifth paragraph by "The responsible body".

241. Section 21.7.1 of the Act is amended

(1) by replacing "deemed to act as a regional conference of elected officers under subparagraph 2 of the third paragraph" in the first paragraph by "acting under subparagraph 2 of the first paragraph";

(2) by replacing "in the second and third paragraphs" in the first paragraph by "in the second paragraph";

(3) by replacing "deemed to act as a regional conference of elected officers under subparagraph 3 of the third paragraph" in the second paragraph by "acting under subparagraph 3 of the first paragraph";

(4) by replacing "in the second and third paragraphs" in the second paragraph by "in the second paragraph";

(5) by adding "referred to in the Act approving the Agreement concerning James Bay and Northern Québec (chapter C-67)" at the end of subparagraph 2 of the second paragraph.

242. Section 21.8 of the Act is amended

(1) by striking out the first six and the eighth and tenth paragraphs;

(2) by replacing "of a regional conference of elected officers" in the ninth paragraph by "of the James Bay Regional Administration".

243. Section 21.8.1 of the Act is amended by replacing "seventh" by "first".

244. Section 21.9 of the Act is amended

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

"The James Bay Regional Administration shall appoint to its board of directors additional members whose number may not exceed one third of all members except those referred to in the first paragraph of section 21.8. The James Bay Regional Administration shall choose the additional members after consulting the bodies it considers representative of the various sectors of the community it serves, particularly those in the economic, education, cultural and scientific sectors. The Administration shall determine the term of office of the additional members.";

(2) by replacing "an electoral division over whose territory a regional conference of elected officers" in the third paragraph by "an electoral division over whose territory the James Bay Regional Administration";

(3) by replacing "of the board of directors of the regional conference" in the third paragraph by "of its board of directors".

245. Section 21.10 of the Act is amended by replacing "of a regional conference of elected officers" by "of the James Bay Regional Administration".

246. Section 21.11 of the Act is amended by replacing "of a regional conference of elected officers" by "of the James Bay Regional Administration".

247. Section 21.12 of the Act is amended by replacing "A regional conference of elected officers" by "A responsible body".

248. Section 21.12.1 of the Act is amended

(1) by replacing “a regional conference of elected officers” in the first paragraph by “the James Bay Regional Administration”;

(2) by replacing “the regional conference of elected officers” wherever it appears in the second paragraph by “the James Bay Regional Administration”;

(3) by striking out the third paragraph.

249. Section 21.13 of the Act is amended

(1) by replacing “A regional conference of elected officers” in the first paragraph by “The James Bay Regional Administration”;

(2) by adding the following sentence at the end of the first paragraph: “Other responsible bodies must also file such a report and statements as regards the jurisdiction they exercise in relation to the development of the Nord-du-Québec region.”;

(3) by striking out “, deemed to act as a regional conference of elected officers under subparagraph 3 of the third paragraph of section 21.5,” in the third paragraph.

250. Section 21.14 of the Act is amended by replacing “of a regional conference of elected officers” by “of a responsible body”.

251. Sections 21.15 and 21.16 of the Act are repealed.

252. Section 21.17 of the Act is amended by striking out “, all deemed to be acting as regional conferences of elected officers,”.

253. Section 21.17.1 of the Act is replaced by the following section:

“**21.17.1.** To support its role in carrying out the responsibilities the Minister of Natural Resources and Wildlife may entrust it with under an Act or a specific agreement entered into under the third paragraph of section 21.7, a responsible body shall create, on its own initiative or at the request of the Minister of Natural Resources and Wildlife, a regional land and natural resource commission.

The responsible body shall determine the composition and operation of the commission, providing for the participation of the Native communities present in the territory it represents and a representative of the Minister of Natural Resources and Wildlife. The responsible body shall also finance the commission’s activities.

For the same purposes, the responsible body shall establish local integrated land and resource management panels and coordinate their work. It may entrust that responsibility to a regional land and natural resource commission.

The first and second paragraphs apply subject to Division VIII.1 of the Act respecting the Cree Nation Government (chapter G-1.031)."

254. Section 21.17.2 of the Act is amended

(1) by replacing "fourth" in the second paragraph by "third";

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

"The plan is approved by the responsible body concerned. It is implemented under a specific agreement between the Ministère des Ressources naturelles et de la Faune, a department or body concerned and the responsible body.";

(3) by replacing "the regional conference of elected officers" in the fourth paragraph by "the responsible body".

255. Section 21.17.3 of the Act is amended by replacing "fourth" in the second paragraph by "third".

256. The heading of Division IV.4 of the Act is amended by replacing "REGIONAL" by "TERRITORIES".

257. Section 21.18 of the Act is amended

(1) by replacing "regional development fund" in the first paragraph by "Territories Development Fund";

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

"The Fund is dedicated to financing the local and regional development measures provided for in the agreements entered into under sections 21.6 and 21.7 of this Act and section 126.3 of the Municipal Powers Act (chapter C-47.1).";

(3) by striking out the third paragraph.

258. Section 21.23.1 of the Act is replaced by the following section:

"**21.23.1.** The Minister may, by means of an agreement setting out the role and responsibilities of each of the parties, delegate the administration of a part of the Fund to a responsible body referred to in section 21.5 or a municipality that is a party to an agreement referred to in the second paragraph of section 21.18.

The body or municipality may, if applicable, entrust that administration to its executive committee or a member of that committee or to its director general or general manager."

259. Section 21.29 of the Act is repealed.

260. Section 21.30 of the Act is amended

(1) by striking out ", with the authorization of the Government," in the first paragraph;

(2) by striking out ", deemed to act as a regional conference of elected officers under subparagraph 3 of the third paragraph of section 21.5," in the first paragraph;

(3) by inserting the following sentence after the first sentence in the first paragraph: "The Minister must obtain the authorization of the Government to enter into an agreement with a local municipality whose territory is included in that of a regional county municipality.";

(4) by replacing "the regional conference of elected officers mentioned in the first paragraph" in the second paragraph by "the James Bay Regional Administration".

261. Sections 36 and 37 of the Act are repealed.

262. Schedule B to the Act is repealed.

ACT RESPECTING THE MINISTÈRE DU DÉVELOPPEMENT ÉCONOMIQUE, DE L'INNOVATION ET DE L'EXPORTATION

263. Chapter VI of the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (chapter M-30.01) is repealed.

264. Sections 171 to 178 of the Act are repealed.

ACT TO ENSURE THE OCCUPANCY AND VITALITY OF TERRITORIES

265. Section 5 of the Act to ensure the occupancy and vitality of territories (chapter O-1.3) is amended by replacing "the regional conferences of elected officers" in subparagraph 6 of the third paragraph by "the responsible bodies referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1)".

ACT RESPECTING THE PRESERVATION OF AGRICULTURAL LAND AND AGRICULTURAL ACTIVITIES

266. Section 47 of the Act respecting the preservation of agricultural land and agricultural activities (chapter P-41.1) is amended by replacing “to the regional conference of elected officers referred to” in the first paragraph by “, if applicable, to the responsible body referred to”.

EDUCATIONAL CHILDCARE ACT

267. Section 101.2 of the Educational Childcare Act (chapter S-4.1.1) is amended

(1) by replacing “the regional conference of elected officers” in subparagraph 1 of the first paragraph by “the regional county municipalities of the territory concerned”;

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

“For the purposes of subparagraph 1 of the first paragraph, a local municipality whose territory is not included in that of a regional county municipality is considered a regional county municipality. The same is true of a responsible body referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l’Occupation du territoire (chapter M-22.1), as regards the territory or community it represents.”

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

268. Section 343.1 of the Act respecting health services and social services (chapter S-4.2) is amended

(1) by replacing “shall enter into an agreement with the regional conference of elected officers referred to” in the third paragraph by “shall determine, after consulting the regional county municipalities in the area of jurisdiction or, as applicable, in accordance with an agreement entered into with the responsible body referred to”;

(2) by striking out “on” in the third paragraph.

269. Section 397 of the Act is amended by striking out “, including the regional conference of elected officers,” in paragraph 1.

ACT RESPECTING OFF-HIGHWAY VEHICLES

270. Section 87.1 of the Act respecting off-highway vehicles (chapter V-1.2) is amended

(1) by replacing “the regional conferences of elected officers concerned, established under” in the third paragraph by “the regional county municipalities

concerned and, if it is concerned, any responsible body referred to in section 21.5 of";

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

"For the purposes of the third paragraph, a local municipality whose territory is not included in that of a regional county municipality is considered a regional county municipality. The same is true of a responsible body referred to in section 21.5 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1), as regards the territory or community it represents."

SPECIAL TRANSITIONAL PROVISIONS

271. Unless the context indicates otherwise, a reference in any document to the Regional Development Fund is a reference to the Territories Development Fund.

272. The expenditure and investment estimates of the Territories Development Fund that are set out in Schedule III are approved for the 2015-2016 fiscal year.

273. Out of the sums credited to the general fund, the Minister of Municipal Affairs and Land Occupancy may transfer to the Territories Development Fund the remaining appropriations that could be granted by Parliament for element 1, "Support for Territorial Development", of Program 1, "Territorial Development", of the "Affaires municipales et Occupation du territoire" portfolio in the Expenditure Budget for the 2015-2016 fiscal year.

274. Agreements entered into by the Minister of Municipal Affairs and Land Occupancy for the implementation of the "Support for Territorial Development" financial assistance program, intended to finance local and regional development and referred to in the element mentioned in section 273, are deemed to be agreements entered into under section 126.3 of the Municipal Powers Act (chapter C-47.1).

275. The regional conferences of elected officers are dissolved without further formality.

Despite the first paragraph, the James Bay Regional Administration is not dissolved and now acts as a responsible body for regional development in the Nord-du-Québec administrative region to the extent provided for in Division IV.3 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire (chapter M-22.1).

The Cree Nation Government, acting as a responsible body for regional development in the Nord-du-Québec administrative region to the extent provided for in Division IV.3 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire has the powers it had

when it was deemed to act as a regional conference of elected officers before the coming into force of this chapter.

276. The term of office of the members of the board of directors of a dissolved regional conference of elected officers ends on 21 April 2015.

277. Any employment contract between a regional conference of elected officers and a person is, despite the dissolution, maintained until 20 June 2015 and is terminated in accordance with the terms set out in the person's conditions of employment.

Despite the first paragraph, the transition committee may decide to terminate an employment contract before that date or extend it if the person's services are required for the liquidation of the conference.

An employment contract, certification or collective agreement within the meaning of the Labour Code (chapter C-27) binding a dissolved regional conference of elected officers does not bind a regional county municipality that, under this chapter, exercises responsibilities previously assigned to such a regional conference of elected officers.

278. A transition committee is established for each regional conference of elected officers dissolved by section 275.

The transition committee of a dissolved regional conference of elected officers is composed of the following members:

(1) the warden of each regional county municipality of the territory concerned;

(2) the mayor of each local municipality whose territory, within the territory concerned, is not included in that of the regional county municipality or, in the case of local municipalities of an urban agglomeration, the mayor of the central municipality; and

(3) one person designated by the Minister of Municipal Affairs and Land Occupancy.

In the case of the regional conference of elected officers of Laval, the transition committee is composed of the mayor, one person designated by the executive committee of the city and one person designated by the Minister of Municipal Affairs and Land Occupancy.

In the case of the regional conferences of elected officers of Longueuil and Montréal, the transition committee is composed of five persons designated by and from among the members of the urban agglomeration council, one of whom must be a member representing a reconstituted municipality, and one person designated by the Minister of Municipal Affairs and Land Occupancy.

279. The mandate of the transition committee is

(1) to act as liquidator of the regional conference of elected officers;

(2) to send to the Minister of Municipal Affairs and Land Occupancy

(*a*) no later than 20 June 2015, an activity report and the financial statements of the conference for the last fiscal year;

(*b*) a liquidation balance sheet once the liquidation has been completed; and

(*c*) any other document or information that it requires for the liquidation.

However, any agreement entered into by the regional conference of elected officers under the fourth paragraph of section 21.7 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire, as it read prior to the coming into force of section 240 of this Act, continues to apply until 31 March 2016, until the date on which it is to expire or until the transition committee decides otherwise, whichever occurs first.

For the purposes of the first paragraph and with the necessary modifications, articles 357 and 360, the first paragraph of article 361 and article 364 of the Civil Code apply to the liquidation of the regional conference of elected officers, and Title Seven of Book Four of the Code applies to the members of the transition committee. In addition, despite the amendment made by section 206, the regional conference of elected officers continues, during the liquidation, to be considered a municipal body for the purposes of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1).

280. Each member of the transition committee has one vote.

The committee's decisions have effect only from their approval by the Minister of Municipal Affairs and Land Occupancy.

The Minister may make any decision the Minister considers appropriate in the place of the transition committee.

281. The transition committee may cancel any undertaking by the regional conference of elected officers made after 26 November 2014.

The Minister of Municipal Affairs and Land Occupancy may also proceed with such a cancellation.

282. The Territories Development Fund may, on a decision by the Minister of Municipal Affairs and Land Occupancy, be used to provide financial support for any measure related to the application of section 279.

283. The proceeds of the liquidation of the regional conference of elected officers, including its files and other documents, are, as applicable, apportioned by the transition committee between the regional county municipalities and the local municipalities that have jurisdiction in regional development matters, for the purpose of exercising that jurisdiction. Despite the end of the agreement entered into in accordance with section 21.6 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire, as it existed before being amended by section 239, the same is true of contributions received under that agreement that were not expended on or before the date of assent to this Act by the regional conference of elected officers; contributions received by a municipality by virtue of that apportionment are deemed to be amounts whose management was delegated under section 21.23.1 of the Act respecting the Ministère des Affaires municipales, des Régions et de l'Occupation du territoire.

Any amounts required to complete the liquidation are charged to the municipalities referred to in the first paragraph, according to the apportionment determined by the transition committee.

284. The rights, obligations, assets and liabilities that, on 20 April 2015, are those of a local development centre under a loan contract entered into to establish a local investment fund in accordance with Order in Council 501-98 (1998, G.O. 2, 2346, French only), as since amended, or under a variable investment credit contract entered into to establish a local solidarity fund with Fonds locaux de solidarité FTQ, s.e.c., become those of the regional county municipality whose territory it serves.

The same is true of the rights, obligations, assets and liabilities that, on that date, are those of the centre because of assistance that it granted out of amounts obtained under a contract referred to in the first paragraph.

If a regional county municipality gives or lends money to a fund referred to in the first paragraph, in accordance with the first paragraph of section 125 of the Municipal Powers Act, the second paragraph of that section does not prevent the regional county municipality from administering that fund.

A loan granted out of the amounts, up to $100,000 for the same 12-month reference period, obtained from a local solidarity fund referred to in the first paragraph of this section is not taken into account in calculating the $150,000 limit prescribed in the third paragraph of section 126.3 of the Municipal Powers Act.

285. The Minister of the Economy, Innovation and Exports succeeds any other minister who is a party to a loan contract, entered into to establish a local investment fund referred to in the first paragraph of section 284; the Minister of the Economy, Innovation and Exports acquires the rights and assumes the obligations of the latter minister.

286. Despite section 126.4 of the Municipal Powers Act enacted by section 222, the local development centre that, under a delegation agreement entered into in accordance with section 91 of the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation (chapter M-30.01), as it existed before being repealed by section 263, served the territory of a regional county municipality, on 20 April 2015, continues to do so under the same conditions and with the same powers and functions, and the delegation agreement continues to apply for that purpose and, if applicable, is deemed to include the management of the contracts referred to in section 284.

That agreement ends, subject to the third and fourth paragraphs, on the first of the following dates:

(1) the date stipulated in the agreement or the date resulting from the application of a cancellation clause it contains;

(2) the date the parties agree on; and

(3) 31 December 2015.

The regional county municipality may unilaterally cancel the agreement by means of a resolution it adopts before 20 July 2015. An authenticated copy of the resolution must be forwarded without delay to the local development centre and the Minister of Municipal Affairs and Land Occupancy.

To be able to renew the agreement, with or without amendments, the regional county municipality must, before 1 December 2015, send the Minister a request for authorization to that end under section 126.4 of the Municipal Powers Act. If applicable, the agreement must be amended to be in compliance with the third paragraph of this section.

287. Except contracts referred to in section 284 and any delegation agreement referred to in the first paragraph of section 286, agreements entered into under Division I of Chapter VI of the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation, as it existed before being repealed by section 263, continue to apply until the earliest of the following events:

(1) their cancellation or replacement; and

(2) the end or renewal of the delegation agreement referred to in the first paragraph of section 286.

The Minister of Municipal Affairs and Land Occupancy succeeds the minister who is a party to such agreements; the Minister of Municipal Affairs and Land Occupancy acquires the rights and assumes the obligations of the latter minister.

288. If the delegation agreement referred to in the first paragraph of section 286 ended in accordance with the second or third paragraph of that section, the local development centre ceases to serve the territory of the regional county municipality, and the share of its net assets, determined in accordance with the third paragraph, must be transferred to the regional county municipality.

In addition, the regional county municipality, in relation to the exercise of a jurisdiction or mandate that it entrusted to the local development centre

(1) continues the current business and becomes, without continuance of suit, a party to any proceedings to which the local development centre was a party; and

(2) takes possession of the local development centre's records and other documents.

The share of net assets that must be transferred is the share attributable to the amounts paid to the local development centre for the performance of a contract referred to in the first paragraph of section 284 and for the purposes of Division I of Chapter VI of the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation, except the assets and liabilities that, under section 284, become those of the regional county municipality. In addition, that share must be established so that the local development centre remains able to discharge the obligations it may still be required to discharge when it ceases to serve the territory of the regional county municipality.

289. For the purposes of section 288, the regional county municipality and the local development centre must, not later than the 90th day following the end of the delegation agreement referred to in the first paragraph of section 286, reach a sharing agreement that identifies

(1) the share of the net assets, determined in accordance with the third paragraph of section 288, that must be transferred to the regional county municipality;

(2) the current business of the local development centre that will be continued by the regional county municipality;

(3) the proceedings to which the local development centre was a party that will be continued or begun over again by the regional county municipality;

(4) the records and other documents of the local development centre that will become those of the regional county municipality.

A copy of the sharing agreement must be forwarded without delay to the Minister of Municipal Affairs and Land Occupancy.

290. In the event of failure to reach a sharing agreement referred to in section 289, an arbitrator determines all the elements prescribed in that section.

If the arbitrator is not appointed by mutual agreement of the parties before the time limit set in section 289, the Minister of Municipal Affairs and Land Occupancy appoints the arbitrator.

291. The arbitrator must render a decision within 60 days of being appointed or within a longer time limit that the Minister may set, as applicable.

292. Unless otherwise agreed, the costs relating to remuneration of the arbitrator are borne equally by the parties.

293. The share of the net assets must be transferred to the regional county municipality not later than one year after the end of the sharing agreement provided for in section 289.

If the share is determined by an arbitrator, the arbitrator's decision must specify the applicable time frame for carrying out the transfer.

294. A declaration made by the regional county municipality in an application for registration in the register of personal and movable real rights or the land register, that the municipality is the holder of the rights that are the subject of the application and that were formerly registered in favour of the local development centre serving the municipality's territory, is sufficient to establish with the registrar that the municipality is the holder of those rights.

An application for registration in the land register is made in the form of a notice. In addition to the provisions of this section and the requirements of the regulation made under Book Nine of the Civil Code, the notice must indicate the legislative provision under which it is given. Only one copy of the notice is required, and it need not be certified.

295. An employment contract, certification or collective agreement within the meaning of the Labour Code that binds a local development centre does not bind the regional county municipality that, because of the application of this chapter, exercises responsibilities previously assigned to such a centre.

296. For the purposes of sections 284 to 295, a local municipality whose territory is not included in that of a regional county municipality is considered a regional county municipality.

However, in the case of local municipalities whose territory is included in that of an urban agglomeration, within the meaning of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001), the first paragraph applies only to the central municipality within the meaning of the second paragraph of section 15 of that Act. In addition, in the case of the urban agglomeration of Montréal, the sections referred to in the first paragraph apply with the necessary modifications, in particular the following modifications:

(1) those sections apply to all local development centres serving the urban agglomeration but only for the part of the territory under each centre's jurisdiction on the day before the date of assent to this Act;

(2) the dates specified in subparagraph 3 of the second paragraph of section 286 and the fourth paragraph of that section are replaced by 31 March 2016 and 1 March 2016, respectively.

297. The provisions of sections 284 to 296 that are applicable to a local development centre apply to any body designated to act as such under the first paragraph of section 91 of the Act respecting the Ministère du Développement économique, de l'Innovation et de l'Exportation, as it existed before being repealed by section 263.

298. Sections 284 to 297 apply despite any legislative provision to the contrary.

299. The Government may, by regulation, take any measure necessary or useful for carrying out this chapter and fully achieving its purpose.

A regulation made for the purposes of this section is not subject to the publication requirement or the date of coming into force set out in sections 8 and 17 of the Regulations Act (chapter R-18.1) and may apply, after publication and if the regulation so provides, from a date not prior to 21 April 2015.

300. An agreement entered into under the third paragraph of section 343.1 of the Act respecting health services and social services (chapter S-4.2), as it read before 21 April 2015, is deemed to be a decision made under that paragraph, as amended by section 268.

CHAPTER IX

MEASURES CONCERNING CERTAIN SPECIAL FUNDS

DIVISION I

AVENIR MÉCÉNAT CULTURE FUND

ACT RESPECTING THE MINISTÈRE DE LA CULTURE ET DES COMMUNICATIONS

301. The Act respecting the Ministère de la Culture et des Communications (chapter M-17.1) is amended by inserting the following chapter after section 22.12:

"**CHAPTER III.2**

"AVENIR MÉCÉNAT CULTURE FUND

"**22.13.** The Avenir Mécénat Culture Fund is established at the department.

The Fund is dedicated to providing financial support for measures taken by the Minister to encourage organizations working in the cultural and communications sectors to, among other things, develop ways of diversifying their funding sources and to capitalize a portion of their revenues derived from their fund-raising activities, so as to ensure the financial security of such organizations.

"**22.14.** The following are credited to the Fund:

(1) the sums transferred to the Fund by the Minister of Revenue under section 22.15;

(2) the sums transferred to the Fund by the Minister of Culture and Communications out of the appropriations granted for that purpose by Parliament;

(3) the gifts, legacies and other contributions paid into the Fund to further the achievement of its objects;

(4) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001); and

(5) the income generated by the investment of the sums credited to the Fund.

"**22.15.** On the dates and in the manner determined by the Government, the Minister of Revenue transfers to the Fund, out of the sums credited to the general fund, part of the proceeds of the tobacco tax collected under the Tobacco Tax Act (chapter I-2) for a total amount of $5,000,000 per fiscal year.

"**22.16.** The following are debited from the Fund:

(1) the amounts paid for the purposes of section 22.13 by the Minister in accordance with the standards approved by the Conseil du trésor for the program "Mécénat Placements Culture"; and

(2) the sums expended by the Minister for the administration of the program.

"**22.17.** The accumulated surpluses of the Fund are to be transferred to the general fund on the dates and to the extent determined by the Government."

SPECIAL TRANSITIONAL PROVISIONS

302. The expenditure and investment estimates of the Avenir Mécénat Culture Fund, set out in Schedule IV, are approved for the 2015-2016 fiscal year.

DIVISION II

SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

ACT TO ESTABLISH THE SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND

303. Section 5 of the Act to establish the Sports and Physical Activity Development Fund (chapter F-4.003) is amended

(1) by replacing "$55,000,000 per year" by "$60,000,000 per fiscal year";

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

"For the 2024-2025 fiscal year, the amount is $8,000,000, and for the 2025-2026 fiscal year, it is $5,000,000."

304. Section 15 of the Act is amended by replacing "2020" in the first paragraph by "2026".

DIVISION III

FUND TO FINANCE HEALTH AND SOCIAL SERVICES INSTITUTIONS

ACT RESPECTING THE MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX

305. Section 11.3 of the Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2) is amended by inserting the following paragraph after paragraph 4.1, as enacted by section 195 of this Act:

"(4.2) the following amounts, transferred by the Minister of Finance out of the money credited to the general fund as a Canada Health Transfer under the Federal-Provincial Fiscal Arrangements Act (Revised Statutes of Canada, 1985, chapter F-8):

(*a*) $389,000,000 for the 2015-2016 fiscal year;

(*b*) $361,000,000 for the 2016-2017 fiscal year;".

SPECIAL TRANSITIONAL PROVISIONS

306. The transfer of the following sums to the Fund to Finance Health and Social Services Institutions is validated to the extent that no provision allows those sums to be credited to the Fund:

(1) $305,000,000 transferred for the 2013-2014 fiscal year out of the sums credited to the general fund and corresponding to the income tax payable by individuals under Title I of Book V of Part I of the Taxation Act (chapter I-3);

(2) $394,000,000 transferred for the 2014-2015 fiscal year out of the sums credited to the general fund and corresponding to that income tax;

(3) $430,000,000 transferred for the 2014-2015 fiscal year out of the sums credited to the general fund as a Canada Health Transfer under the Federal-Provincial Fiscal Arrangements Act (Revised Statutes of Canada, 1985, chapter F-8).

CHAPTER X

GOVERNANCE

DIVISION I

LABOUR-SPONSORED FUNDS

ACT TO ESTABLISH FONDACTION, LE FONDS DE DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS NATIONAUX POUR LA COOPÉRATION ET L'EMPLOI

307. Section 4 of the Act to establish Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (chapter F-3.1.2) is amended

(1) by replacing "three" in paragraph 3 by "four";

(2) by replacing "two" in paragraph 4 by "three";

(3) by replacing paragraph 5 by the following paragraph:

"(5) the chief executive officer of the Fund, for the duration of his term of office.";

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

"At least a majority of the board members, including three appointed by the executive committee of the Confédération des syndicats nationaux, must qualify as independent persons."

308. The Act is amended by inserting the following sections after section 4:

"**4.1.** The members of the board of directors, other than the chief executive officer of the Fund, may not hold office for more than 12 years. However, this time limit does not apply to members appointed by the executive committee of the Confédération des syndicats nationaux who are not required to qualify as independent persons.

"**4.2.** Persons qualify as independent persons if, in the opinion of the board of directors, they have no direct or indirect relation or interest, for example of a financial, commercial, professional or philanthropic nature, that might compromise their judgment as regards the interests of the Fund.

A person is deemed not to be independent if that person

(1) is, or was in the three years prior to being elected,

(*a*) an employee or officer of the Fund or one of its subsidiaries, except, in the latter case, if the person was chosen by the Fund to be a member of the subsidiary's board of directors;

(*b*) an employee, officer or director of the Confédération des syndicats nationaux or of a federation or central council affiliated with it; or

(2) has an immediate family member who is an officer of the Fund or of an employer referred to in subparagraph 1.

The board shall adopt a policy to determine whether a person in a situation submitted to it qualifies as an independent person.

"Officer" and "subsidiary" have the meanings assigned to them by the Securities Act (chapter V-1.1). In addition, a person's immediate family members are the person's spouse, father, mother, child, brother, sister, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law or sister-in-law, or any other person who shares that person's dwelling, except an employee of that person.

"**4.3.** The members of the board of directors shall elect one of their number as chair of the board.

The chair shall see to the proper operation of the board and its committees. The chair shall also

(1) ensure that the composition of the board and its committees reflects the desired expertise and experience profile; and

(2) ensure that the board members, except the chief executive officer, exercise their functions and powers at some remove from the daily activities of the Fund, including activities relating to investment recommendations.

"**4.4.** The board of directors shall set up a governance and ethics committee and a human resources committee.

These committees are composed exclusively of board members. They may only deliberate and make decisions in the presence of a majority of independent persons.

"**4.5.** The functions of the governance and ethics committee include

(1) developing and recommending to the board:

(*a*) the overall expertise and experience profile sought for the board;

(*b*) the procedure for examining the past experience of persons who may be appointed or elected as board members;

(*c*) a policy to determine whether a person in a situation submitted to the board qualifies as an independent person;

(*d*) the candidate nomination process for the election of board members by the general meeting of holders of class "A" and class "B" shares; and

(2) giving its assessment to the board, in light of the committee's examination, as to whether a person qualifies as an independent person.

"**4.6.** The functions of the human resources committee include

(1) developing and proposing to the board an expertise and experience profile for the appointment of the chief executive officer of the Fund; and

(2) developing and proposing criteria for evaluating the performance of the chief executive officer of the Fund, and making recommendations to the board as regards his terms of employment, including remuneration."

309. Section 5 of the Act is replaced by the following section:

"**5.** The chief executive officer of the Fund is appointed by the members of the board of directors referred to in subparagraphs 1 to 4 of the first paragraph of section 4.

The term of office of the chief executive officer may not exceed five years. A person appointed to that office may be reappointed each time the appointing board members consider such reappointment to be appropriate in light of the chief executive officer's performance evaluation.

The chief executive officer of the Fund may not be an employee, officer or director of the Confédération des syndicats nationaux or a federation or central council affiliated with it.

The offices of chair of the board and of chief executive officer of the Fund may not be held concurrently."

310. Section 6 of the Act is amended by adding the following paragraph at the end:

"A vacancy that occurs among the board members who qualify as independent persons must be filled within 30 days. If the vacancy is among the members elected by the general meeting of holders of class "A" and class "B" shares, the other board members may appoint a person to fill the vacancy for the unexpired portion of the term."

311. Section 7 of the Act is repealed.

312. Section 8 of the Act is amended by replacing "three" in the first paragraph by "four".

313. The Act is amended by inserting the following heading after the heading of Division II:

"§1.—*Functions, actions and interpretation*".

314. The Act is amended by inserting the following after section 18.1:

"§2.—*Investment decisions*

"**18.2.** A committee of the board of directors may authorize an investment if the committee is composed of a majority of independent persons.

"§3.—*Investments*".

315. Section 25 of the Act is amended

(1) in the first paragraph,

(*a*) by inserting "or officer" after "Any director";

(*b*) by replacing "and abstain" by ". In addition, a director shall abstain";

(2) in the second paragraph,

(*a*) by inserting "or officer" after "A director";

(*b*) by replacing "his spouse or child" by "a member of his immediate family".

316. Section 26 of the Act is amended

(1) by replacing “his spouse or a child of either, nor for the benefit of” in the first paragraph by “a member of their immediate families, or”;

(2) by striking out the second paragraph.

SPECIAL TRANSITIONAL PROVISIONS

317. From 21 April 2015 to the close of the first general meeting of holders of class “A” and class “B” Fondaction shares held after that date, the Fund’s board of directors may appoint up to two additional members, bringing its total number of members to 15.

318. The board of directors designates from among its members in office on 21 April 2015 those who qualify as independent persons. In addition, at least one of the additional members it may appoint under section 317 must also qualify as an independent person.

The designation referred to in the first paragraph ceases to have effect at the close of the first general meeting of holders of Fondaction shares held after 21 April 2015.

319. For the purposes of section 4.1 of the Act to establish Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi (chapter F-3.1.2), enacted by section 308 of this Act, the duration of any term of office during which a person was a member of the board of directors of Fondaction before the close of the first general meeting of holders of Fondaction shares held after 21 April 2015 is disregarded.

320. For the purposes of the second paragraph of section 5 of the Act to establish Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l’emploi, enacted by section 309 of this Act, the duration of any term of office during which a person was chief executive officer of Fondaction before 21 April 2015 is disregarded.

ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)

321. Section 4 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1) is amended

(1) in the first paragraph,

(*a*) by replacing “ten” and “des travailleurs” in subparagraph 1 by “seven” and “des travailleurs et travailleuses”, respectively;

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

"(2) eleven persons, elected by the general meeting of holders of class "A" shares, of whom

(*a*) seven qualify as independent persons and their candidacy is recommended to the board by the governance and ethics committee;

(*b*) four are elected from among the candidates selected following an invitation for applications;";

(*c*) by striking out subparagraph 3;

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

"(4) the president and chief executive officer of the Fund, for the duration of his term of office.";

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

"The members of the board of directors, other than the president and chief executive officer of the Fund, may not hold office for more than 12 years. However, this time limit does not apply to the president or secretary general of the Fédération des travailleurs et travailleuses du Québec."

322. The Act is amended by inserting the following sections after section 4:

"**4.1.** Persons qualify as independent persons if, in the opinion of the board of directors, they have no direct or indirect relation or interest, for example of a financial, commercial, professional or philanthropic nature, that might compromise their judgment as regards the interests of the Fund.

A person is deemed not to be independent if that person

(1) is, or was in the three years prior to being elected,

(*a*) an employee or officer of the Fund or one of its subsidiaries, except, in the latter case, if the person was chosen by the Fund to be a member of the subsidiary's board of directors; or

(*b*) an employee, officer or director of the Fédération des travailleurs et travailleuses du Québec or of a union or other body that, under its articles, is affiliated with it; or

(2) has an immediate family member who is an officer of the Fund or of an employer referred to in subparagraph 1.

The board shall adopt a policy to determine whether a person in a situation submitted to it qualifies as an independent person.

"Officer" and "subsidiary" have the meanings assigned to them by the Securities Act (chapter V-1.1). In addition, a person's immediate family members are the person's spouse, father, mother, child, brother, sister, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law or sister-in-law, or any other person who shares that person's dwelling, except an employee of that person.

"**4.2.** The members of the board of directors shall elect, from those among them who qualify as independent persons, the chair of the board."

323. Section 5 of the Act is amended by inserting "et travailleuses" after "des travailleurs".

324. Section 6 of the Act is repealed.

325. The Act is amended by inserting the following sections after section 6:

"**6.1.** The board of directors shall set up a governance and ethics committee and a human resources committee.

These committees are composed exclusively of board members. They are chaired by a member who qualifies as an independent person, and may only deliberate and make decisions in the presence of a majority of independent members.

The chair of the board shall see to the proper operation of the committees.

"**6.2.** The functions of the governance and ethics committee include

(1) for the election of board members by the general meeting of holders of class "A" shares:

(*a*) ensuring that the board represents a diversity of expertise and experience;

(*b*) examining candidates' past experience;

(*c*) recommending to the board, for the purposes of subparagraph *a* of subparagraph 2 of the first paragraph of section 4, the candidacy of persons who, in light of the committee's examination, qualify as independent persons; and

(*d*) determining the conditions governing the invitation for applications under subparagraph *b* of subparagraph 2 of the first paragraph of section 4, as well as the applicant eligibility criteria;

(2) developing a policy to determine whether a person in a situation submitted to the board qualifies as an independent person; and

(3) giving the board its assessment as to whether a person, in light of the committee's examination, qualifies as an independent person, except in the case of board members whose candidacy the committee has recommended.

"**6.3.** The functions of the human resources committee include

(1) developing and proposing to the board an expertise and experience profile for the appointment of the president and chief executive officer; and

(2) developing and proposing criteria for evaluating the performance of the president and chief executive officer, and making recommendations to the board as regards his terms of employment, including remuneration.

"**6.4.** The president and chief executive officer is appointed by the board members mentioned in subparagraphs 1 and 2 of section 4.

The term of office of the president and chief executive officer may not exceed five years. A person appointed to that office may be reappointed each time the appointing members consider such reappointment to be appropriate in light of the president and chief executive officer's performance evaluation.

The president and chief executive officer may not be an employee, officer or director of the Fédération des travailleurs et travailleuses du Québec or of a union or other body that, under its articles, is affiliated with it."

326. Section 7 of the Act is amended by replacing "two" in the first paragraph by "eleven".

327. The Act is amended by inserting the following heading after the heading of Division II:

"§1.—*Functions and interpretation*".

328. The Act is amended by inserting the following after section 14.1:

"§2.—*Prior approval of investments*

"**14.2.** Each investment must be approved in advance by the board of directors after being favourably recommended by the investment committee charged with examining it.

However, to the extent it determines, the board may delegate the power to approve an investment to such a committee or, in cases it considers exceptional or urgent, to a committee composed of officers of the Fund or to the president and chief executive officer.

"**14.3.** The board of directors must set up at least one investment committee.

If it sets up more than one investment committee, the board must specify the economic sector in which the investments each committee is responsible for are to be made, and one committee must have jurisdiction over investments not covered by the other committees.

"**14.4.** An investment committee may be composed of persons who are not members of the board of directors. It must be chaired by one of its members who qualifies as an independent person, and may only deliberate and make decisions in the presence of a majority of independent persons.

"§3.—*Investments*".

329. Section 18 of the Act is amended

(1) in the first paragraph,

(*a*) by inserting "or officer" after "Any director";

(*b*) by replacing "and abstain" by ". In addition, a director must abstain";

(2) in the second paragraph,

(*a*) by inserting "or officer" after "The director";

(*b*) by replacing "his spouse or child" by "a member of his immediate family".

330. Section 19 of the Act is amended

(1) by replacing "of his spouse or child" in the first paragraph by "of a member of his immediate family";

(2) by striking out the second paragraph.

SPECIAL TRANSITIONAL PROVISIONS

331. From 21 April 2015 to the close of the first general meeting of holders of shares in the Fonds de solidarité des travailleurs du Québec (F.T.Q.) held after that date, the Fund's board of directors may appoint up to two additional members, bringing its total number of members to 19.

332. The board of directors designates from among its members in office on 21 April 2015 those who qualify as independent persons. The additional members it may appoint under section 331 must also qualify as independent persons.

The designation referred to in the first paragraph ceases to have effect at the close of the first general meeting of holders of F.T.Q. shares held after 21 April 2015.

333. For the purposes of the second paragraph of section 4 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1), amended by section 321 of this Act, the duration of any term of office during which a person was a member of the board of directors of the Fonds de solidarité des travailleurs du Québec (F.T.Q.) before the close of the first general meeting of holders of F.T.Q. shares held after 21 April 2015 is disregarded.

334. The Fund's president and chief executive officer in office on 21 April 2015 may continue in office for the unexpired portion of his term of office.

DIVISION II

FINANCEMENT-QUÉBEC

ACT RESPECTING FINANCEMENT-QUÉBEC

335. Section 14 of the Act respecting Financement-Québec (chapter F-2.01) is replaced by the following section:

"**14.** The affairs of the financing authority shall be administered by a board of directors whose members are appointed by the Minister as follows:

(1) four persons who are members of the personnel of the Ministère des Finances; and

(2) one person for each of the departments under the authority, respectively, of the ministers responsible for the public bodies mentioned in subparagraphs 1 to 6 of the first paragraph of section 4, unless none of those bodies under a minister's authority receives services offered by the financing authority.

The members referred to in subparagraph 2 of the first paragraph must be personnel members of the department for which they are appointed. In addition, they are appointed on the recommendation of the Minister to whom they are responsible.

The board of directors is composed of nine members. This number may increase to 11 if, under subparagraph 2 of the first paragraph, a new member must be appointed before the term of office of any of the other members has expired."

336. Section 19 of the Act is amended by inserting the following paragraph after the first paragraph:

"However, a member's term ends when the public bodies under the authority of the minister to whom the member is responsible cease to receive the services offered by the financing authority."

CHAPTER XI

OTHER MEASURES

DIVISION I

DUTIES PAYABLE FOR A PERMIT ISSUED UNDER THE ACT RESPECTING STUFFING AND UPHOLSTERED AND STUFFED ARTICLES

ACT RESPECTING STUFFING AND UPHOLSTERED AND STUFFED ARTICLES

337. Section 22 of the Act respecting stuffing and upholstered and stuffed articles (chapter M-5) is amended by replacing “duties prescribed by regulation” in the second paragraph by “duties set out in section 22.1”.

338. The Act is amended by inserting the following section after section 22:

“**22.1.** The duties payable for a permit are

(1) $327.00 for a manufacturer’s permit;

(2) $83.00 for a renovator’s permit; and

(3) for an artisan’s permit:

(*a*) $19.00 if the permit is issued to a person who makes fewer than 100 upholstered or stuffed articles per year;

(*b*) $45.00 if the permit is issued to a person who makes between 100 and 499 upholstered or stuffed articles per year; and

(*c*) $97.00 if the permit is issued to a person who makes between 500 and 999 upholstered or stuffed articles per year.

The duties are adjusted on 1 January every year according to the rate of increase in the general Consumer Price Index for Canada established by Statistics Canada for the 12-month period ending on 30 September of the preceding year.

Adjusted amounts are rounded down to the nearest dollar if they include a dollar fraction that is less than $0.50, or up to the nearest dollar if they include a dollar fraction that is equal to or greater than $0.50. The application of this rounding rule may not operate to decrease duties below their pre-adjustment level.

If an adjusted amount cannot be rounded up to the nearest dollar, the annual adjustments are deferred and accumulated until the duties payable include a dollar fraction that is equal to or greater than $0.50.

The Minister publishes the results of the adjustment in the *Gazette officielle du Québec*."

339. Section 38 of the Act is amended

(1) by replacing ", the information to be furnished and the duties to be paid" in paragraph *a* by "and the information to be furnished";

(2) by striking out paragraph *k*.

REGULATION RESPECTING STUFFING AND UPHOLSTERED AND STUFFED ARTICLES

340. Section 2 of the Regulation respecting stuffing and upholstered and stuffed articles (chapter M-5, r. 1) is amended by striking out "and, if applicable, the class" in paragraph *c*.

341. Sections 4.1 and 5 of the Regulation are repealed.

342. Section 5.1 of the Regulation is amended by replacing "5" by "22.1 of the Act respecting stuffing and upholstered and stuffed articles (chapter M-5)".

SPECIAL TRANSITIONAL PROVISIONS

343. The duties payable for a permit under the Act respecting stuffing and upholstered and stuffed articles (chapter M-5) set out in section 5 of the Regulation respecting stuffing and upholstered and stuffed articles (chapter M-5, r. 1), as that section read before 21 April 2015, are deemed to have been set by section 22.1 of the Act respecting stuffing and upholstered and stuffed articles, enacted by section 338 of this Act, from 1 January 2004.

The amounts paid as duties under the Regulation are deemed to be duties validly collected under the first paragraph. These amounts belong to the Government.

DIVISION II

PENAL CONTRIBUTION

ACT RESPECTING ASSISTANCE FOR VICTIMS OF CRIME

344. Section 12 of the Act respecting assistance for victims of crime (chapter A-13.2) is amended by inserting the following paragraph after paragraph 1:

"(1.1) the sums collected under article 8.1 of the Code of Penal Procedure (chapter C-25.1), to the extent determined by the Code;".

CODE OF PENAL PROCEDURE

345. Article 8.1 of the Code of Penal Procedure (chapter C-25.1) is amended

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

"**8.1.** Except in the case of a statement of offence for the contravention of a municipal by-law, a contribution of the following amounts shall be added to the total amount of the fine and costs imposed on the issue of a statement of offence for an offence under the laws of Québec:

(1) $20, if the total amount of the fine does not exceed $100;

(2) $40, if the total amount of the fine exceeds $100 without exceeding $500; and

(3) 25% of the total amount of the fine, if it exceeds $500.";

(2) by replacing "The sums collected as a contribution shall, in a proportion of 10/14, be used to provide assistance to victims of crime and, in a proportion of 4/14," in the third paragraph by "From each contribution collected, the first $10 shall be credited to the Crime Victims Assistance Fund established under the Act respecting assistance for victims of crime (chapter A-13.2), and the following $8 shall".

ACT RESPECTING THE MINISTÈRE DE LA JUSTICE

346. Section 32.0.3 of the Act respecting the Ministère de la Justice (chapter M-19) is amended by replacing "in the proportion" in paragraph 2 by "to the extent".

DIVISION III

IMMIGRATION

ACT RESPECTING IMMIGRATION TO QUÉBEC

347. Section 3.3 of the Act respecting immigration to Québec (chapter I-0.2) is amended

(1) in the first paragraph,

(*a*) by replacing subparagraph *b*.5 by the following subparagraphs:

"(*b*.5) determining the conditions applicable to a person or partnership that participates in the management of an investment or deposit of a sum of money by a person who files a lawful application;

"(*b*.6) determining the conditions applicable to an investment or deposit as well as the management and disposition of the sums invested or deposited, including their reimbursement and confiscation;";

(*b*) by adding the following subparagraph at the end:

"(*r*) providing for administrative, monetary or other penalties for contraventions of this Act or the regulations.";

(2) by replacing "*b*.5" in the second paragraph by "*b*.6".

348. Section 3.4 of the Act is amended by adding the following subparagraphs at the end of the first paragraph:

"(*c*) if the number of selection certificate applications the Minister intends to accept is determined by a decision made under section 3.5, require a person or partnership referred to in subparagraph *b*.5 of the first paragraph of section 3.3 that participates in the management of an investment of a foreign national to hold a quota assigned by the Minister;

"(*d*) set the minimum quota of the person or partnership;

"(*e*) determine the terms and conditions for assigning a quota to the person or partnership, in particular by providing a quota calculation formula and determining the value of the parameters;

"(*f*) prescribe the administrative, monetary or other penalties applicable to a person or partnership that does not comply with the quota assigned by the Minister;

"(*g*) determine the conditions governing the transfer of a quota."

349. Section 6.1 of the Act is amended by replacing "$10,000" in the first paragraph by "$15,000".

DIVISION IV

SECURITY PROVIDED BY THE MINISTER OF FINANCE AND PROVISIONS CONCERNING CERTAIN HYPOTHECS

FINANCIAL ADMINISTRATION ACT

350. Section 16.1 of the Financial Administration Act (chapter A-6.001) is replaced by the following sections:

"**16.1.** Incidentally to a transaction effected under the first paragraph of section 16, in particular a reserve, margin or settlement deposit, the Minister may, where the Minister deems it advisable, and in accordance with an instrument entered into by the Minister,

(1) encumber with a movable hypothec with delivery any monetary claim the Minister may exercise and any security or security entitlement, within the meaning of the Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002), that the Minister holds;

(2) transfer or receive, without other authorization, an amount of money allowing the person who receives it to extinguish or reduce, in all circumstances described in the instrument and by means of a set-off, the person's obligation to reimburse that amount.

"**16.2.** Despite article 1672 of the Civil Code and any contrary provision of Chapter III, the set-off may be claimed from each of the parties of a transaction effected under the first paragraph of section 16 or under any of the instruments referred to in section 16.1, provided that one of those instruments authorizes the set-off and sets out the conditions governing it."

351. Section 17 of the Act is amended by replacing the second paragraph by the following paragraph:

"The person authorized by the Minister to conclude and sign a transaction may make and sign the instrument mentioned in section 16.1, if the instrument is incidental to the transaction."

352. Section 18 of the Act is amended, in the second paragraph,

(1) by inserting "on a monetary claim or" after "hypothecary rights";

(2) by adding "and any transfer of an amount of money under subparagraph 2 of that section by the Minister" at the end.

353. Section 19 of the Act is amended

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

"**19.** A transaction effected under section 16, or a hypothec granted or amount of money transferred in accordance with an instrument entered into under section 16.1 is valid, and its validity cannot be contested if the transaction is effected, the hypothec granted or the amount transferred in accordance with section 17, unless the cause of invalidity is set out in the terms of the transaction.";

(2) by adding the following sentence at the end of the second paragraph: "This also applies to transfers made by the Minister under paragraph 2 of section 16.1.";

(3) by replacing "or hypothec" in the third paragraph by "or to an instrument provided for in section 16.1".

CIVIL CODE OF QUÉBEC

354. Article 2684 of the Civil Code of Québec is amended by replacing "Only a person or a trustee" in the first paragraph by "Only a person, partnership or trustee".

355. Article 2684.1 of the Code is amended by inserting "on a universality of present or future claims in regard to the credit balance of a financial account, within the meaning of articles 2713.1 to 2713.9, as well as" after "grant a hypothec" in the first paragraph, and by replacing "provided the securities or security entitlements are securities or security entitlements that" in the same paragraph by "provided the claims, securities or security entitlements are such as".

356. Article 2685 of the Code is amended by replacing "Only a person" by "Only a person, partnership or trustee".

357. Article 2686 of the Code is amended by replacing "Only a person or a trustee" by "Only a person, partnership or trustee".

358. Article 2692 of the Code is replaced by the following article:

"**2692.** A hypothec securing the performance of obligations of a legal person, partnership or trustee may be granted in favour of the hypothecary representative for all present and future creditors of those obligations. The representative may be one of the creditors or the only creditor of the obligations, or a third person.

The hypothecary representative is appointed by the debtor or grantor or by one of the creditors. The representative is the holder of the hypothec and has the power to exercise all the rights it grants, including that of releasing the

hypothec and consenting to cancellation of its registration in the registers kept at the registry office; in exercising those rights, the representative binds the creditors towards third persons.

The hypothecary representative is replaced, if necessary, under the conditions and subject to the terms specified in the hypothecary or other act that appoints the representative or, in the absence of such an act, as determined by the creditor or creditors. If the representative is replaced, the hypothec and other securities created in the representative's favour subsist in favour of the representative's successor. However, the latter may not exercise the rights relating to a hypothec published by registration until a notice of replacement expressly mentioning the name of the replaced representative is entered in the registers in which the hypothec was so published.

Except in the case of a movable hypothec with delivery, a hypothec in favour of a hypothecary representative must, on pain of absolute nullity, be granted by notarial act *en minute*, regardless of the nature of the obligations whose performance it secures."

359. The Code is amended by inserting the following before article 2710:

"I. — *Hypothecs on claims in general*".

360. Article 2711 of the Code is repealed.

361. The Code is amended by adding the following after article 2713:

"II. — *Hypothecs with delivery on certain monetary claims*

"**2713.1.** The requirement that the property be delivered to and held by the creditor in order for a movable hypothec with delivery on a monetary claim to be constituted and set up against third persons may, in the cases provided for in the provisions below, be met by the creditor obtaining control of that claim in accordance with those provisions.

A monetary claim is any claim requiring the debtor to reimburse, return or restore an amount of money or make any other payment in respect of an amount of money, except

(1) a claim represented by a negotiable instrument;

(2) a claim that is a security or security entitlement within the meaning of the Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002); and

(3) a claim resulting from the delivery of certain and determinate currency whose repayment, in accordance with the parties' manifest intention, must be made by restitution of the same currency.

"**2713.2.** A creditor may obtain control of a monetary claim that the grantor of the hypothec has against him or of a monetary claim that the grantor has against a third person.

"**2713.3.** A creditor obtains control of a monetary claim that the grantor of the hypothec has against him if the grantor has consented to the claim's securing the performance of an obligation towards the creditor.

"**2713.4.** A creditor obtains control of a monetary claim that the grantor of the hypothec has against a third person if

(1) the claim relates to the credit balance of a financial account maintained by the third person for the grantor, or the claim relates to an amount of money transferred to the third person to secure the performance of an obligation towards the creditor; and

(2) the creditor has entered into an agreement, called a control agreement, with the third person and the grantor, under which the third person agrees to comply with the creditor's instructions, without the additional consent of the grantor, as regards the credit balance or the amount of money.

A creditor also obtains control of a monetary claim relating to the credit balance of a financial account if the creditor becomes the account holder.

"**2713.5.** The third person is not required to enter into a control agreement with the creditor as regards the credit balance or the amount of money, even if the grantor so requests. Nor is the third person required to confirm the existence of such an agreement, unless the grantor so requests.

"**2713.6.** A financial account is an account, other than a securities account within the meaning of the Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002), to which amounts of money are or may be credited and for which the person maintaining the account, being the debtor of the credit balance, undertakes to consider the account holder as being authorized to exercise the rights relating to that balance.

Banks and financial services cooperatives, as well as brokers, trust companies, savings companies and persons who, in the ordinary course of their business, maintain financial accounts for others are persons maintaining a financial account.

"**2713.7.** Control of a monetary claim is not affected by the fact that the grantor retains the right to give instructions as regards the claim.

The creditor may, at any time, withdraw the grantor's right. Such a withdrawal is not subject to any notification or registration formality for publication purposes.

“**2713.8.** A movable hypothec with delivery effected by control of a monetary claim obtained by a creditor ranks ahead of any other movable hypothec encumbering that claim, from the time that control is obtained, regardless of when that other hypothec is published.

If two or more movable hypothecs with delivery are granted on a monetary claim that the grantor has against a third person in favour of creditors each of whom has obtained control of the claim under a control agreement, the hypothecs rank among themselves according to when the third person agreed to comply with the creditor’s instructions.

A hypothec granted on a monetary claim that the grantor has against the creditor ranks ahead of all other hypothecs with delivery effected by control encumbering that claim. However, if the claim relates to the credit balance of a financial account and another creditor has obtained control of the claim by becoming the account holder, that other creditor’s hypothec ranks ahead of the others.

“**2713.9.** A natural person not carrying on an enterprise may grant a movable hypothec with delivery effected by control of monetary claims only on those claims that the person may, under the prescribed conditions, encumber with a movable hypothec without delivery.”

362. Article 2714.2 of the Code is amended by replacing the second paragraph by the following paragraphs:

“If two or more movable hypothecs with delivery are granted on the same securities in favour of creditors each of whom has obtained control of the securities, the hypothecs rank among themselves according to when the creditors obtained control.

In the case of hypothecs granted on security entitlements, the hypothec granted in favour of the creditor who obtained control of the security entitlements by becoming or by having another person acting for him become the entitlement holder ranks ahead of the others. The hypothecs granted in favour of creditors who obtained control of the security entitlements under a control agreement rank among themselves according to when the securities intermediary agreed to comply with the creditor’s instructions or the instructions of another person acting for the creditor.”

363. Article 2799 of the Code is amended by replacing “hypothecs in favour of a person holding a power of attorney from the creditors to secure payment of bonds or other evidences of indebtedness” in the second paragraph by “hypothecs in favour of a hypothecary representative for present or future creditors to secure performance of the obligations of a legal person, partnership or trustee”.

364. Article 2995 of the Code is amended by replacing “or the cadastral notice for the registration of a right” in the second paragraph by “, the cadastral

notice for the registration of a right or the notice of replacement of a hypothecary representative for present or future creditors".

365. The Code is amended by inserting the following article after article 2999.1:

"**2999.2.** A notice of replacement of a hypothecary representative for present or future creditors presented to the Land Registrar must be given by the replaced representative and that representative's successor, or only by the latter if the notice specifies that the conditions and terms established for the replacement have been met."

366. The Code is amended by inserting the following before article 3102:

"I. — *Movable securities in general*".

367. The Code is amended by adding the following after article 3106:

"II. — *Movable securities on certain monetary claims*

"**3106.1.** Unless a juridical act governing a monetary claim referred to in article 2713.1 relating to the credit balance of a financial account or an amount of money transferred to secure the performance of an obligation towards the creditor expressly specifies the law applicable to it, the validity of a security encumbering such a claim, as well as the publication of the security and the effects of such publication, are governed by the law expressly specified in the juridical act governing the claim as being the law applicable to that act, determined, as regards the validity of the security, at the time the security was created.

If no law is specified in a juridical act governing a claim, the applicable law is

(1) in the case of a claim relating to the credit balance of a financial account, the law of the State in which the establishment expressly mentioned in the act governing the financial account as being the establishment where the account is maintained is located or, if no establishment is expressly mentioned in such an act, the law of the State in which the establishment identified in an account statement as the establishment serving the account holder's account is located. If no law may be determined from the account statement, the applicable law is the law of the State in which the decision-making centre of the person maintaining the account is located; and

(2) in the case of a claim relating to an amount of money transferred to secure the performance of an obligation towards the creditor, the law of the State in which the decision-making centre of the person to whom the amount of money was transferred is located or, if the person is a natural person, the law of the State in which the person is domiciled.

Publication of the security by registration is, in all cases, governed by the law of the State in which the grantor is domiciled."

DERIVATIVES ACT

368. Sections 11.1 and 11.2 of the Derivatives Act (chapter I-14.01) are repealed.

ACT RESPECTING THE TRANSFER OF SECURITIES AND THE ESTABLISHMENT OF SECURITY ENTITLEMENTS

369. Section 113 of the Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002) is amended by adding the following sentence at the end of the second paragraph: "The purchaser may, at any time, withdraw the entitlement holder's right; such a withdrawal is not subject to any notification or registration formality for publication purposes."

SECURITIES ACT

370. Section 10.1.1 of the Securities Act (chapter V-1.1) is repealed.

SPECIAL TRANSITIONAL PROVISIONS

371. The new provisions of articles 2684, 2685, 2686 and 2714.2 of the Civil Code, enacted by sections 354, 356, 357 and 362, are declaratory.

The same is true of the new provisions of section 113 of the Act respecting the transfer of securities and the establishment of security entitlements (chapter T-11.002), enacted by section 369.

372. Movable hypothecs with delivery effected by the creditor obtaining control of a monetary claim referred to in articles 2713.1 to 2713.9 of the Civil Code, enacted by section 361, may not be cancelled or declared unenforceable against third persons on the grounds that control of the claim, though obtained in the manner provided for in articles 2713.1 to 2713.9 of the Code, was obtained before 1 January 2016.

373. Acts that allow an obligation to reimburse an amount of money to be extinguished or reduced by means of a set-off and that, on 31 December 2015, were enforceable against third persons under section 11.1 or 11.2 of the Derivatives Act (chapter I-14.01) or section 10.1.1 of the Securities Act (chapter V-1.1), retain their effects despite the repeal of those sections.

DIVISION V

FINANCIAL SERVICES COOPERATIVES

ACT RESPECTING FINANCIAL SERVICES COOPERATIVES

374. Section 478 of the Act respecting financial services cooperatives (chapter C-67.3) is amended by adding the following paragraph at the end:

"If a financial services cooperative controls a financial institution through a holding company constituted under the Business Corporations Act (chapter S-31.1), the Authority may make the holding company subject to requirements relating to capital, liquid assets and management practices, and to the Authority's powers with regard to inspections, inquiries, orders, reporting, and the issuing of guidelines and written instructions applicable to the financial institution under the Act respecting insurance (chapter A-32), the Act respecting trust companies and savings companies (chapter S-29.01), the Securities Act (chapter V-1.1) or the Act respecting the Autorité des marchés financiers (chapter A-33.2), as applicable. The Authority must publish its decision in its bulletin."

CHAPTER XII

FINAL PROVISIONS

375. This Act comes into force on 21 April 2015, except:

(1) section 183, section 184 where it enacts section 8.1 of the Act respecting prescription drug insurance (chapter A-29.01), and sections 185, 186, 188, 192 and 193, which come into force on 20 June 2015;

(2) sections 34 to 73 and 76 to 84, which come into force on 1 September 2015;

(3) section 184 where it enacts section 8.2 of the Act respecting prescription drug insurance, section 187 and paragraphs 2 and 3 of section 189, which come into force on 1 October 2015;

(4) sections 344 to 346, which come into force on 21 October 2015;

(5) sections 355, 359 to 362, 366 to 368 and 370, which come into force on 1 January 2016;

(6) section 89 where it enacts sections 1079.8.19 and 1079.8.29 of the Taxation Act (chapter I-3), which comes into force on 1 February 2016;

(7) sections 140 and 141, section 142 where it amends section 60.4 of the Tax Administration Act (chapter A-6.002) to refer to section 350.51.1 of the Act respecting the Québec sales tax (chapter T-0.1), sections 143, 145 and 146, section 147 where it enacts section 350.51.1 of the Act respecting the Québec sales tax, sections 148 to 151, section 155 except where it amends sections 350.58

and 350.59 of the Act respecting the Québec sales tax to refer to section 350.56.1 of that Act, section 156 and paragraphs 1 and 2 of section 157, which come into force on 1 February 2016 or on the date, if before 1 February 2016 but after 1 September 2015, on which an operator or person referred to in section 350.52.1, enacted by section 148, activates in an establishment a device referred to in section 350.52 of the Act respecting the Québec sales tax with regard to that establishment;

(8) sections 85 and 86, paragraph 2 of section 88, section 89 except where it enacts sections 1079.8.19 to 1079.8.24, 1079.8.29 to 1079.8.37 and 1079.8.39 to 1079.8.42 of the Taxation Act, and sections 90 to 100 and 106 to 139, which come into force on 1 March 2016;

(9) section 6, which comes into force on 1 April 2016;

(10) section 87, paragraph 1 of section 88, section 89 where it enacts sections 1079.8.20 to 1079.8.24, 1079.8.30 to 1079.8.37 and 1079.8.39 to 1079.8.42 of the Taxation Act, and sections 101 to 105, which come into force on 1 September 2016;

(11) section 307, except paragraph 4, which comes into force at the close of the first general meeting of holders of class "A" and class "B" Fondaction shares held after 21 April 2015, and section 321, which comes into force at the close of the first general meeting of holders of Fonds de solidarité des travailleurs du Québec (F.T.Q.) shares held after that date; and

(12) sections 25 to 33, which come into force on the date or dates to be set by the Government.

SCHEDULE I
(*Section 33*)

MINING AND HYDROCARBON CAPITAL FUND

	2015-2016
Revenues	0
Expenditures	**0**
Surplus (Deficit) of the Fiscal Year	**0**
Ending Cumulative Surplus (Deficit)	**0**
Investments[1]	**$250,000,000**
Total loans or advances[2]	0

[1] Including the assets transferred by section 31.

[2] To (from) the Financing Fund and the general fund.

SCHEDULE II
(*Section 179*)

EDUCATIONAL CHILDCARE SERVICES FUND

	2015-2016
Revenues	$2,325,235,500
Expenditures	**$2,325,235,500**
Surplus (Deficit) of the Fiscal Year	**0**
Ending Cumulative Surplus (Deficit)	**0**
Investments	**$1,000,000**
Total loans or advances[1]	$162,000,000

[1] To (from) the Financing Fund and the general fund.

SCHEDULE III
(*Section 272*)

TERRITORIES DEVELOPMENT FUND

	2015-2016
Revenues	$100,000,000
Expenditures	**$100,000,000**
Surplus (Deficit) of the Fiscal Year	**0**
Ending Cumulative Surplus (Deficit)	**0**
Investments	**0**
Total loans or advances[1]	0

[1] To (from) the Financing Fund and the general fund.

SCHEDULE IV
(*Section 302*)

AVENIR MÉCÉNAT CULTURE FUND

	2015-2016
Revenues	$5,000,000
Expenditures	**$5,000,000**
Surplus (Deficit) of the Fiscal Year	**0**
Ending Cumulative Surplus (Deficit)	**0**
Investments	**0**
Total loans or advances[1]	0

[1] To (from) the Financing Fund and the general fund.

AN ACT MAINLY TO IMPLEMENT CERTAIN PROVISIONS OF THE BUDGET SPEECH OF 4 JUNE 2014 AND RETURN TO A BALANCED BUDGET IN 2015-2016

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NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 9

AN ACT TO AMEND THE ACT RESPECTING COMPENSATION MEASURES FOR THE CARRYING OUT OF PROJECTS AFFECTING WETLANDS OR BODIES OF WATER IN ORDER TO EXTEND ITS APPLICATION

Bill 32

Introduced by Mr. David Heurtel, Minister of Sustainable Development, the Environment and the Fight Against Climate Change

Introduced 25 February 2015
Passed in principle 26 March 2015
Passed 6 May 2015
Assented to 7 May 2015

Coming into force: 7 May 2015

Legislation amended:

Act respecting compensation measures for the carrying out of projects affecting wetlands or bodies of water (chapter M-11.4)

Explanatory notes

This Act extends the application of section 2 of the Act respecting compensation measures for the carrying out of projects affecting wetlands or bodies of water, which allows such measures to be required in the case of an application for authorization under section 22 or 32 of the Environment Quality Act, to 24 April 2017.

Éditeur officiel
Québec

Chapter 9

AN ACT TO AMEND THE ACT RESPECTING COMPENSATION MEASURES FOR THE CARRYING OUT OF PROJECTS AFFECTING WETLANDS OR BODIES OF WATER IN ORDER TO EXTEND ITS APPLICATION

[*Assented to 7 May 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 5 of the Act respecting compensation measures for the carrying out of projects affecting wetlands or bodies of water (chapter M-11.4) is amended by replacing "24 April 2015" by "24 April 2017".

The first paragraph has effect from 24 April 2015.

2. This Act comes into force on 7 May 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 10
APPROPRIATION ACT NO. 2, 2015-2016

Bill 45

Introduced by Mr. Martin Coiteux, Minister responsible for Government Administration and Ongoing Program Review and Chair of the Conseil du trésor

Introduced 7 May 2015
Passed in principle 7 May 2015
Passed 7 May 2015
Assented to 7 May 2015

Coming into force: 7 May 2015

Legislation amended: None

Explanatory notes

This Act authorizes the Government to pay out of the general fund of the Consolidated Revenue Fund, for the 2015-2016 fiscal year, a sum not exceeding $35,271,939,470.00, including $215,000,000.00 for the payment of expenditures chargeable to the 2016-2017 fiscal year, representing the appropriations to be voted for each of the portfolio programs, less the appropriations already authorized.

Moreover, the Act indicates which programs are covered by a net voted appropriation. It also 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 2015-2016 fiscal year, and the excess special fund expenditures and investments for the 2013-2014 fiscal year.

Chapter 10

APPROPRIATION ACT NO. 2, 2015-2016

[*Assented to 7 May 2015*]

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 $35,271,939,470.00 to defray part of the Expenditure Budget of Québec tabled in the National Assembly for the 2015-2016 fiscal year, for which provision has not otherwise been made, including an amount of $215,000,000.00 for the payment of expenditures chargeable to the 2016-2017 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 $15,287,511,030.00 of the appropriations voted pursuant to Appropriation Act No. 1, 2015-2016 (2015, chapter 5).

2. In the case of programs for which a net voted appropriation appears in the Expenditure Budget, the amount of the appropriation for the programs concerned may be increased, subject to the stipulated conditions, when the revenues associated with the net voted appropriation exceed revenue forecasts.

3. The Conseil du trésor may authorize the transfer between programs or portfolios of the portion of an appropriation for which provision has been made to this end, for the purposes of and, where applicable, according to the conditions described in the Expenditure Budget.

Furthermore, it may, in cases other than the transfer of a portion of an appropriation referred to in the first paragraph, authorize the transfer of a portion of an appropriation between programs in the same portfolio, insofar as such a transfer does not increase or decrease the amount of the appropriation authorized by law by more than 10%, excluding, where applicable, the portion of the appropriation for which provision has been made.

4. The balance of the expenditure and investment estimates for the special funds listed in Schedule 3 is approved for the 2015-2016 fiscal year.

5. The excess special fund expenditures and investments for the 2013-2014 fiscal year listed in Schedule 4 are approved.

6. This Act comes into force on 7 May 2015.

SCHEDULE 1

GENERAL FUND

AFFAIRES MUNICIPALES ET OCCUPATION DU TERRITOIRE

PROGRAM 1	
Territorial Development	85,109,700.00
PROGRAM 2	
Municipal Infrastructure Modernization	299,556,625.00
PROGRAM 3	
Compensation in Lieu of Taxes and Financial Assistance to Municipalities	138,844,129.00
PROGRAM 4	
General Administration	46,900,725.00
PROGRAM 5	
Promotion and Development of the Metropolitan Region	40,480,816.00
PROGRAM 6	
Commission municipale du Québec	2,337,000.00
PROGRAM 7	
Housing	335,443,500.00
PROGRAM 8	
Régie du logement	15,448,575.00
	964,121,070.00

AGRICULTURE, PÊCHERIES ET ALIMENTATION

PROGRAM 1	
Bio-food Business Development, Training and Food Quality	225,050,850.00
PROGRAM 2	
Government Bodies	307,786,350.00
	532,837,200.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

PROGRAM 1	
Secrétariat du Conseil du trésor	64,668,225.00
PROGRAM 2	
Government Operations	158,592,600.00
PROGRAM 3	
Commission de la fonction publique	3,125,325.00
PROGRAM 4	
Retirement and Insurance Plans	3,313,350.00
PROGRAM 5	
Contingency Fund	881,879,850.00
	1,111,579,350.00

CONSEIL EXÉCUTIF

PROGRAM 1	
Lieutenant-Governor's Office	561,675.00
PROGRAM 2	
Support Services for the Premier and the Conseil exécutif	67,069,675.00
PROGRAM 3	
Canadian Intergovernmental Affairs	9,570,000.00
PROGRAM 4	
Aboriginal Affairs	171,298,675.00
PROGRAM 5	
Youth	28,949,625.00
PROGRAM 6	
Access to Information and Reform of Democratic Institutions	5,826,975.00
PROGRAM 7	
Implementation of the Maritime Strategy	750,075.00
	284,026,700.00

CULTURE ET COMMUNICATIONS

PROGRAM 1	
Internal Management, Centre de conservation du Québec and Conseil du patrimoine culturel du Québec	42,459,375.00
PROGRAM 2	
Support for Culture, Communications and Government Corporations	429,971,995.00
PROGRAM 3	
Charter of the French Language	20,505,075.00
	492,936,445.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

PROGRAM 1	
Environmental Protection	126,494,525.00
PROGRAM 2	
Bureau d’audiences publiques sur l’environnement	3,792,300.00
	130,286,825.00

ÉCONOMIE, INNOVATION ET EXPORTATIONS

PROGRAM 1	
Economic Development and Development of Innovation and Exports	264,467,875.00
PROGRAM 2	
Economic Development Fund Interventions	175,871,250.00
	440,339,125.00

ÉDUCATION, ENSEIGNEMENT SUPÉRIEUR ET RECHERCHE

PROGRAM 1	
Administration	124,754,625.00
PROGRAM 2	
Bodies reporting to the Minister	24,585,825.00
PROGRAM 3	
Financial Assistance for Education	628,653,525.00
PROGRAM 4	
Preschool, Primary and Secondary Education	5,908,642,550.00
PROGRAM 5	
Higher Education	3,611,706,100.00
PROGRAM 6	
Development of Recreation and Sports	46,817,225.00
PROGRAM 7	
Research Bodies	130,772,400.00
	10,475,932,250.00

ÉNERGIE ET RESSOURCES NATURELLES

PROGRAM 1

Management of Natural Resources	55,896,375.00
	55,896,375.00

FAMILLE

PROGRAM 1	
Planning, Research and Administration	42,259,425.00
PROGRAM 2	
Assistance Measures for Families	1,371,843,380.00
PROGRAM 3	
Condition of Seniors	18,484,425.00
PROGRAM 4	
Public Curator	38,973,075.00
	1,471,560,305.00

FINANCES

PROGRAM 1	
Department Administration	29,098,575.00
PROGRAM 2	
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	77,568,000.00
PROGRAM 3	
Debt Service	5,250,000.00
	111,916,575.00

FORÊTS, FAUNE ET PARCS

PROGRAM 1	
Forests	147,850,675.00
PROGRAM 2	
Wildlife and Parks	76,849,925.00
	224,700,600.00

IMMIGRATION, DIVERSITÉ ET INCLUSION

PROGRAM 1

Immigration, Diversity and Inclusion	219,900,600.00
	219,900,600.00

JUSTICE

PROGRAM 1	
Judicial Activity	24,275,650.00
PROGRAM 2	
Administration of Justice	203,331,850.00
PROGRAM 3	
Administrative Justice	7,229,850.00
PROGRAM 4	
Justice Accessibility	117,658,650.00
PROGRAM 5	
Bodies Reporting to the Minister	16,753,100.00
PROGRAM 6	
Criminal and Penal Prosecutions	92,101,575.00
PROGRAM 8	
Status of Women	5,593,025.00
	466,943,700.00

PERSONS APPOINTED BY THE NATIONAL ASSEMBLY

PROGRAM 1	
The Public Protector	12,638,775.00
PROGRAM 2	
The Auditor General	20,805,750.00
PROGRAM 4	
The Lobbyists Commissioner	2,440,875.00
	35,885,400.00

RELATIONS INTERNATIONALES ET FRANCOPHONIE

PROGRAM 1	
International Affairs	77,035,650.00
	77,035,650.00

SANTÉ ET SERVICES SOCIAUX

PROGRAM 1	
Coordination Functions	103,815,150.00
PROGRAM 2	
Services to the Public	13,620,278,850.00
PROGRAM 3	
Office des personnes handicapées du Québec	9,416,925.00
	13,733,510,925.00

SÉCURITÉ PUBLIQUE

PROGRAM 1	
Security, Prevention and Internal Management	470,863,775.00
PROGRAM 2	
Sûreté du Québec	299,512,350.00
PROGRAM 3	
Bodies Reporting to the Minister	33,656,875.00
	804,033,000.00

TOURISME

PROGRAM 1

Promotion and Development of Tourism	92,608,650.00
	92,608,650.00

TRANSPORTS

PROGRAM 1	
Infrastructures and Transportation Systems	469,563,675.00
PROGRAM 2	
Administration and Corporate Services	44,661,900.00
	514,225,575.00

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

PROGRAM 1		
Employment Assistance Measures	527,769,225.00	
PROGRAM 2		
Financial Assistance Measures	2,131,034,400.00	
PROGRAM 3		
Administration	326,016,075.00	
PROGRAM 4		
Labour	23,028,450.00	
PROGRAM 5		
Promotion and Development of the Capitale-Nationale	23,815,000.00	
	3,031,663,150.00	
		35,271,939,470.00

SCHEDULE 2

GENERAL FUND

APPROPRIATIONS TO BE VOTED FOR EXPENDITURES
CHARGEABLE TO THE 2016-2017 FISCAL YEAR

FAMILLE

PROGRAM 2

Assistance Measures for Families	215,000,000.00	
	215,000,000.00	
		215,000,000.00

SCHEDULE 3

SPECIAL FUNDS

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

NATURAL DISASTER ASSISTANCE FUND

Expenditure estimate	1,248,825.00
Investment estimate	2,432,325.00

SUBTOTALS

Expenditure estimate	1,248,825.00
Investment estimate	2,432,325.00

CULTURE ET COMMUNICATIONS

QUÉBEC CULTURAL HERITAGE FUND

Expenditure estimate	13,407,525.00

SUBTOTAL

Expenditure estimate	13,407,525.00

DÉVELOPPEMENT DURABLE, ENVIRONNEMENT ET LUTTE CONTRE LES CHANGEMENTS CLIMATIQUES

GREEN FUND

Expenditure estimate	596,900,700.00
Investment estimate	10,904,025.00

SUBTOTALS

Expenditure estimate	596,900,700.00
Investment estimate	10,904,025.00

ÉCONOMIE, INNOVATION ET EXPORTATIONS

ECONOMIC DEVELOPMENT FUND	
Expenditure estimate	269,985,750.00
SUBTOTAL	
Expenditure estimate	269,985,750.00

ÉDUCATION, ENSEIGNEMENT SUPÉRIEUR ET RECHERCHE

SPORTS AND PHYSICAL ACTIVITY DEVELOPMENT FUND	
Expenditure estimate	50,281,275.00
UNIVERSITY EXCELLENCE AND PERFORMANCE FUND	
Expenditure estimate	22,116,750.00
SUBTOTAL	
Expenditure estimate	72,398,025.00

ÉNERGIE ET RESSOURCES NATURELLES

NATURAL RESOURCES FUND

Expenditure estimate	160,466,825.00
Investment estimate	668,700.00

TERRITORIAL INFORMATION FUND

Expenditure estimate	89,716,500.00
Investment estimate	35,532,975.00

SUBTOTALS

Expenditure estimate	250,183,325.00
Investment estimate	36,201,675.00

FAMILLE

EARLY CHILDHOOD DEVELOPMENT FUND

Expenditure estimate	9,687,500.00

SUBTOTAL

Expenditure estimate	9,687,500.00

FINANCES

FINANCING FUND

Expenditure estimate	1,635,675.00

FUND OF THE BUREAU DE DÉCISION ET DE RÉVISION

Expenditure estimate	1,735,975.00
Investment estimate	18,500.00

IFC MONTRÉAL FUND

Expenditure estimate	982,125.00

NORTHERN PLAN FUND

Expenditure estimate	61,152,450.00

TAX ADMINISTRATION FUND

Expenditure estimate	668,836,425.00

SUBTOTALS

Expenditure estimate	734,342,650.00
Investment estimate	18,500.00

FORÊTS, FAUNE ET PARCS

NATURAL RESOURCES FUND –
SUSTAINABLE FOREST
DEVELOPMENT SECTION

Expenditure estimate	309,962,275.00
Investment estimate	5,000,000.00

SUBTOTALS

Expenditure estimate	309,962,275.00
Investment estimate	5,000,000.00

JUSTICE

ACCESS TO JUSTICE FUND

Expenditure estimate	7,797,525.00
Investment estimate	1,875.00

FONDS D'AIDE AUX VICTIMES D'ACTES CRIMINELS

Expenditure estimate	17,078,250.00
Investment estimate	3,750.00

REGISTER FUND OF THE MINISTÈRE DE LA JUSTICE

Expenditure estimate	25,267,800.00
Investment estimate	3,671,100.00

FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

Expenditure estimate	30,005,325.00
Investment estimate	874,275.00

SUBTOTALS

Expenditure estimate	80,148,900.00
Investment estimate	4,551,000.00

SANTÉ ET SERVICES SOCIAUX

FUND TO FINANCE HEALTH
AND SOCIAL SERVICES INSTITUTIONS

Expenditure estimate	1,152,750,000.00

HEALTH AND SOCIAL SERVICES
INFORMATION RESOURCES FUND

Expenditure estimate	161,563,950.00
Investment estimate	1,347,225.00

FUND FOR THE PROMOTION OF
A HEALTHY LIFESTYLE

Expenditure estimate	15,000,000.00

SUBTOTALS

Expenditure estimate	1,329,313,950.00
Investment estimate	1,347,225.00

SÉCURITÉ PUBLIQUE

POLICE SERVICES FUND

Expenditure estimate	438,523,050.00
Investment estimate	14,362,500.00

SUBTOTALS

Expenditure estimate	438,523,050.00
Investment estimate	14,362,500.00

TOURISME

TOURISM PARTNERSHIP FUND

Expenditure estimate	100,330,350.00
Investment estimate	1,973,175.00

SUBTOTALS

Expenditure estimate	100,330,350.00
Investment estimate	1,973,175.00

TRANSPORTS

ROLLING STOCK MANAGEMENT FUND	
Expenditure estimate	87,838,725.00
Investment estimate	30,241,600.00
HIGHWAY SAFETY FUND	
Expenditure estimate	24,462,525.00
Investment estimate	9,658,875.00
LAND TRANSPORTATION NETWORK FUND	
Expenditure estimate	2,546,975,025.00
Investment estimate	1,769,573,475.00
SUBTOTALS	
Expenditure estimate	2,659,276,275.00
Investment estimate	1,809,473,950.00

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

ASSISTANCE FUND FOR INDEPENDENT COMMUNITY ACTION		
Expenditure estimate	13,214,819.00	
LABOUR MARKET DEVELOPMENT FUND		
Expenditure estimate	779,491,200.00	
FUND OF THE COMMISSION DES LÉSIONS PROFESSIONNELLES		
Expenditure estimate	48,716,025.00	
Investment estimate	1,305,000.00	
FUND OF THE COMMISSION DES RELATIONS DU TRAVAIL		
Expenditure estimate	14,683,125.00	
Investment estimate	600,000.00	
GOODS AND SERVICES FUND		
Expenditure estimate	62,607,525.00	
INFORMATION TECHNOLOGY FUND OF THE MINISTÈRE DE L'EMPLOI ET DE LA SOLIDARITÉ SOCIALE		
Expenditure estimate	18,640,275.00	
Investment estimate	16,500,000.00	
FONDS QUÉBÉCOIS D'INITIATIVES SOCIALES		
Expenditure estimate	7,624,350.00	
SUBTOTALS		
Expenditure estimate	944,977,319.00	
Investment estimate	18,405,000.00	
TOTALS		
Expenditure estimate		7,810,686,419.00
Investment estimate		1,904,669,375.00

SCHEDULE 4

EXCESS SPECIAL FUND EXPENDITURES AND INVESTMENTS FOR THE 2013-2014 FISCAL YEAR

AFFAIRES MUNICIPALES ET OCCUPATION DU TERRITOIRE

REGIONAL DEVELOPMENT FUND	
Expenditure estimate	4,054,600.00
SUBTOTAL	
Expenditure estimate	4,054,600.00

CONSEIL DU TRÉSOR ET ADMINISTRATION GOUVERNEMENTALE

NATURAL DISASTER ASSISTANCE FUND

Investment estimate	3,343,700.00
SUBTOTAL	
Investment estimate	3,343,700.00

ÉCONOMIE, INNOVATION ET EXPORTATIONS

ECONOMIC DEVELOPMENT FUND	
Expenditure estimate	15,670,300.00
SUBTOTAL	
Expenditure estimate	15,670,300.00

ÉDUCATION, ENSEIGNEMENT SUPÉRIEUR ET RECHERCHE

UNIVERSITY EXCELLENCE AND PERFORMANCE FUND

Expenditure estimate	12,810,700.00

SUBTOTAL

Expenditure estimate	12,810,700.00

ÉNERGIE ET RESSOURCES NATURELLES

TERRITORIAL INFORMATION FUND

Investment estimate	4,206,700.00

SUBTOTAL

Investment estimate	4,206,700.00

FINANCES

TAX ADMINISTRATION FUND

Expenditure estimate	23,757,500.00

SUBTOTAL

Expenditure estimate	23,757,500.00

JUSTICE

FUND OF THE ADMINISTRATIVE TRIBUNAL OF QUÉBEC

Expenditure estimate	820,300.00

SUBTOTAL

Expenditure estimate	820,300.00

SANTÉ ET SERVICES SOCIAUX

FUND TO FINANCE HEALTH AND SOCIAL SERVICES INSTITUTIONS

Expenditure estimate	64,372,700.00

SUBTOTAL

Expenditure estimate	64,372,700.00

SÉCURITÉ PUBLIQUE

POLICE SERVICES FUND	
Expenditure estimate	6,699,800.00
SUBTOTAL	
Expenditure estimate	6,699,800.00

TOURISME

TOURISM PARTNERSHIP FUND

Expenditure estimate	4,960,400.00
Investment estimate	836,300.00

SUBTOTALS

Expenditure estimate	4,960,400.00
Investment estimate	836,300.00

TRANSPORT

ROLLING STOCK MANAGEMENT FUND

Expenditure estimate	558,900.00
Investment estimate	4,724,100.00

SUBTOTALS

Expenditure estimate	558,900.00
Investment estimate	4,724,100.00

TRAVAIL, EMPLOI ET SOLIDARITÉ SOCIALE

FUND OF THE COMMISSION DES LÉSIONS PROFESSIONNELLES

Expenditure estimate	1,128,000.00	
Investment estimate	364,800.00	

SUBTOTALS

Expenditure estimate	1,128,000.00	
Investment estimate	364,800.00	

TOTALS

Expenditure estimate		134,833,200.00
Investment estimate		13,475,600.00

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 11
AN ACT TO AMEND THE COURTS OF JUSTICE ACT

Bill 33
Introduced by Madam Stéphanie Vallée, Minister of Justice
Introduced 17 February 2015
Passed in principle 18 March 2015
Passed 20 May 2015
Assented to 20 May 2015

Coming into force: 20 May 2015

Legislation amended:

Courts of Justice Act (chapter T-16)

Order in council amended:

Supplementary benefits plan for judges covered by the pension plan provided for in Part V.1 of the Courts of Justice Act (chapter T-16, r. 6)

Explanatory notes

This Act amends the Courts of Justice Act to increase the contributions paid by judges of the Court of Québec and of certain municipal courts into their pension plan from 7% to 8% of their annual salary.

A consequential amendment is also made.

Chapter 11

AN ACT TO AMEND THE COURTS OF JUSTICE ACT

[*Assented to 20 May 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

COURTS OF JUSTICE ACT

1. Section 224.2 of the Courts of Justice Act (chapter T-16) is amended by replacing “7%” in the first paragraph by “8%”.

SUPPLEMENTARY BENEFITS PLAN FOR JUDGES COVERED BY THE PENSION PLAN PROVIDED FOR IN PART V.1 OF THE COURTS OF JUSTICE ACT

2. Section 10 of the Supplementary benefits plan for judges covered by the pension plan provided for in Part V.1 of the Courts of Justice Act (chapter T-16, r. 6) is amended by replacing “7%” in the first paragraph by “8%”.

3. This Act comes into force on 20 May 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 12
AN ACT TO CONFIRM THAT THE CEMENT PLANT AND MARITIME TERMINAL PROJECTS IN THE TERRITORY OF MUNICIPALITÉ DE PORT-DANIEL–GASCONS ARE SUBJECT SOLELY TO THE AUTHORIZATIONS REQUIRED UNDER SECTION 22 OF THE ENVIRONMENT QUALITY ACT

Bill 37
Introduced by Mr. Jacques Daoust, Minister of the Economy, Innovation and Exports
Introduced 19 February 2015
Passed in principle 13 May 2015
Passed 3 June 2015
Assented to 3 June 2015

Coming into force: 3 June 2015

Legislation amended: None

Explanatory notes

This Act provides that the cement plant and related maritime terminal construction projects in the territory of Municipalité de Port-Daniel–Gascons are and have always been subject solely to the authorizations required under section 22 of the Environment Quality Act.

Chapter 12

AN ACT TO CONFIRM THAT THE CEMENT PLANT AND MARITIME TERMINAL PROJECTS IN THE TERRITORY OF MUNICIPALITÉ DE PORT-DANIEL–GASCONS ARE SUBJECT SOLELY TO THE AUTHORIZATIONS REQUIRED UNDER SECTION 22 OF THE ENVIRONMENT QUALITY ACT

[*Assented to 3 June 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The cement plant construction project and related maritime terminal construction project in progress on 19 February 2015 in the territory of Municipalité de Port-Daniel–Gascons are and have always been subject solely to the authorizations required under section 22 of the Environment Quality Act (chapter Q-2).

Therefore, these projects are not and have never been subject to Division IV.1 of Chapter I of that Act.

2. Section 1 applies despite any court decision rendered after 19 February 2015 that makes the projects referred to in that section subject to Division IV.1 of Chapter I of the Environment Quality Act.

3. This Act comes into force on 3 June 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 13
AN ACT TO ENHANCE THE COMMUNICATION OF HAZARD-RELATED INFORMATION CONCERNING PRODUCTS PRESENT IN THE WORKPLACE AND TO AMEND THE ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

Bill 43
Introduced by Mr. Sam Hamad, Minister of Labour, Employment and Social Solidarity
Introduced 5 May 2015
Passed in principle 19 May 2015
Passed 28 May 2015
Assented to 3 June 2015

Coming into force: 3 June 2015

Legislation amended:

Act respecting occupational health and safety (chapter S-2.1)

Regulation replaced:

Regulation respecting information on controlled products (chapter S-2.1, r. 8)

Regulations amended:

Safety Code for the construction industry (chapter S-2.1, r. 4)
Regulation respecting occupational health and safety (chapter S-2.1, r. 13)

Explanatory notes

This Act amends the Act respecting occupational health and safety and certain regulations made under it mainly to replace the concept of “controlled product” by that of “hazardous product” and to set out the terms governing the identification of hazardous products, as well as the requirements regarding the training and information employers give workers with respect to such products.

The Act replaces the Regulation respecting information on controlled products by the Hazardous Products Information Regulation. The latter regulation prescribes, among other things, the rules governing labelling, safety data sheets and the display of safety data for hazardous products, information disclosure exemption applications, and worker training and information programs.

(*cont’d on next page*)

Explanatory notes (*cont'd*)

Lastly, consequential and transitional provisions are included, some of which allow employers, until 1 December 2018, to also have in their possession, in a workplace, products whose labelling complies with the former regulatory framework.

Chapter 13

AN ACT TO ENHANCE THE COMMUNICATION OF HAZARD-RELATED INFORMATION CONCERNING PRODUCTS PRESENT IN THE WORKPLACE AND TO AMEND THE ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

[*Assented to 3 June 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

1. Section 1 of the Act respecting occupational health and safety (chapter S-2.1) is amended

(1) by inserting ", that is generated by equipment, a machine, a process, a product, a substance or a dangerous substance and that is" after "of these" in the definition of "**contaminant**";

(2) by adding ", including a hazardous product" at the end of the definition of "**dangerous substance**";

(3) by replacing the definition of "**controlled product**" by the following definition:

"**"hazardous product"** means any product, mixture, material or substance governed by subdivision 5 of Division II of Chapter III and determined by a regulation made under this Act;".

2. The heading of subdivision 5 of Division II of Chapter III of the Act is amended by replacing "*controlled*" by "*hazardous*".

3. Sections 62.1 to 62.3 of the Act are replaced by the following sections:

"**62.1.** Except in the cases provided for by regulation, no employer may allow a hazardous product to be used, handled or stored in a workplace unless the product has a label and a safety data sheet that comply with this subdivision and the regulations under it and unless a worker who is exposed or likely to be exposed to the product has received the training and information required to safely carry out the work entrusted to him.

An employer may, however, store a hazardous product that does not have such a label or safety data sheet in a workplace or allow it to be handled for storage purposes under conditions prescribed by regulation, if he takes, without delay, the steps necessary to ensure that the product has such a label and safety

data sheet and if the worker is given, as soon as possible, the training and information regarding handling and storage that is included in the program required under section 62.5.

Despite sections 10 and 11, the training obligation provided for in this section does not apply to the persons described in paragraph 2 of the definition of "worker" in section 1.

"**62.2.** An employer who manufactures a hazardous product must, in the cases provided for by regulation, label it or identify it by means of a sign, as the case may be, and prepare a safety data sheet for it.

The label, sign and safety data sheet must comply with the standards determined by regulation."

4. Section 62.4 of the Act is amended by replacing "and material safety data sheet of a controlled product" by ", sign and safety data sheet concerning a hazardous product".

5. Section 62.5 of the Act is amended

(1) by replacing "controlled" in the first paragraph by "hazardous";

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

"An employer must also ensure that the training and information received by a worker, during the periods and in the cases prescribed by regulation, allow the worker to develop the skills required to safely carry out the work entrusted to him.";

(3) by replacing "the representative of the workers" in the third paragraph by "the workers or their representative, as the case may be,";

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

"The program must be updated in the manner prescribed by regulation."

6. Section 62.6 of the Act is amended

(1) by replacing "An employer must, in respect of every controlled product" in the introductory clause by "Subject to the cases provided for by regulation, an employer must, in respect of every hazardous product";

(2) by striking out all occurrences of "material";

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

"For the purposes of subparagraph 2 of the first paragraph, an employer must consult the health and safety committee or, in the absence of such a committee, the certified association or, if there is no certified association, the workers or

their representative, as the case may be, on the best way to make safety data sheets available in the workplace."

7. Section 62.7 of the Act is replaced by the following section:

"**62.7.** An employer who is required to disclose information the employer considers confidential on a label or safety data sheet may apply for an exemption from that obligation in respect of the information prescribed by regulation."

8. Section 62.20 of the Act is amended by replacing "controlled" in the first paragraph by "hazardous".

9. Section 62.21 of the Act is amended by replacing "contemplated by the first paragraph of section 62.7" by "covered by an exemption obtained under section 62.7".

10. Section 113 of the Act is amended by inserting "or dangerous substance" after "contaminant" in paragraph 8.

11. Section 184 of the Act is amended by replacing "he" by "the person".

12. Section 223 of the Act is amended, in the first paragraph,

(1) by inserting "contaminant or" before "dangerous substance" and before "substance" in subparagraph 21;

(2) by replacing subparagraph 21.1 by the following subparagraph:

"(21.1) defining and identifying hazardous products, establishing a classification of such products, and specifying the criteria or methods for classifying them into the categories identified;";

(3) by striking out subparagraph 21.3;

(4) by replacing "controlled" in subparagraph 21.4 by "hazardous";

(5) by replacing "the material safety data sheets concerning the controlled products" in subparagraph 21.5 by "safety data sheets concerning hazardous products", and by replacing subparagraph *c* of that subparagraph by the following subparagraph:

"(*c*) the updating, distribution, conservation and replacement of safety data sheets;";

(6) by adding " and determining how the program is to be updated and how the skills required by the workers are to be acquired" at the end of subparagraph 21.6;

(7) by inserting the following subparagraphs after subparagraph 21.6:

"(21.6.1) determining the information regarding which an application for exemption may be filed under section 62.7;

"(21.6.2) determining the information that must appear on a label or safety data sheet when information is exempted from disclosure;";

(8) by striking out subparagraph 21.7.

13. Section 223.2 of the Act is repealed.

REGULATION RESPECTING INFORMATION ON CONTROLLED PRODUCTS

14. The Regulation respecting information on controlled products (chapter S-2.1, r. 8) is replaced by the following regulation:

"HAZARDOUS PRODUCTS INFORMATION REGULATION

"**CHAPTER I**

"DEFINITIONS AND SCOPE

"**1.** In this Regulation and in subdivision 5 of Division II of Chapter III of the Act, if applicable,

"Act" means the Act respecting occupational health and safety (chapter S-2.1);

"container" means any package or receptacle, including a bag, barrel, bottle, box, drum, can, cylinder or storage tank;

"fugitive emission" means a hazardous product in the form of a gas, liquid, solid, vapour, fume, steam, mist or dust that escapes from a product or from process equipment or emission control equipment in a workplace when a worker may be exposed to it;

"hazard statement" means a phrase assigned to a category or subcategory of a hazard class that describes the nature of the hazard presented by a hazardous product as defined by section 1 of the Hazardous Products Regulations (SOR/2015-17);

"hazardous product" means a hazardous product within the meaning of the Hazardous Products Act (R.S.C., 1985, c. H-3) that is classified, in accordance with the Hazardous Products Regulations, in a category or subcategory of a hazard class;

"hazardous product in bulk form" means a hazardous product contained in any of the following, without intermediate containment or intermediate packaging:

(*a*) a vessel that has a water capacity equal to or greater than 450 litres;

(*b*) a freight container, road vehicle, railway vehicle or portable tank;

(*c*) the hold of a ship; or

(*d*) a pipeline;

“hazardous waste” means a hazardous product that is intended for disposal or is sold for recycling or recovery;

“label” means a group of written, printed or graphic information elements that relate to a hazardous product, which group is designed to be affixed to, printed or written on or attached to the hazardous product or the container in which the hazardous product is packaged. For the purposes of this Regulation and subdivision 5 of Division II of Chapter III of the Act, “label” refers to both a supplier’s label and a workplace label;

“manufactured article” means any article that is formed to a specific shape or design during manufacture, the intended use of which when in that form is dependent on its shape or design, and that, when being installed, if the intended use of the article requires it to be installed, and under normal conditions of use, will not release or otherwise cause a person to be exposed to a hazardous product;

“mixture” means a combination of, or a solution that is composed of, two or more ingredients that, when they are combined, do not react with each other, but excludes any such combination or solution that is a substance;

“outer container” means the most outward container of a hazardous product that is visible under normal conditions of handling, unless it is the only container of the hazardous product;

“precautionary statement” means a phrase that describes the recommended measures to take in order to minimize or prevent adverse effects resulting from exposure to a hazardous product or resulting from improper storage or handling of a hazardous product. Such statements may include the general precautionary statements and the prevention, response, storage and disposal precautionary statements contained in section 3 of Annex 3 of the United Nations document entitled *Globally Harmonized System of Classification and Labelling of Chemicals (GHS)*, Fifth Revised Edition;

“safety data sheet” means a supplier’s safety data sheet or a workplace safety data sheet;

“significant new data” means new data regarding the hazard presented by a hazardous product that change its classification in a category or subcategory of a hazard class, or result in its classification in another hazard class, or change the ways to protect against the hazard presented by the hazardous product;

“supplier” means a person who, in the course of business, sells or imports a hazardous product within the meaning of the Hazardous Products Act;

"supplier's label" means a label required under the Hazardous Products Act (R.S.C. 1985, c. H-3) and that meets the requirements set out in the Hazardous Products Regulations (SOR/2015-17);

"supplier's safety data sheet" means a document provided by a supplier under the Hazardous Products Act that contains, under the headings that, under the Hazardous Products Regulations, are required to appear in the document, information about a hazardous product, including information related to the hazards associated with any use, handling or storage of the hazardous product in a workplace;

"transfill" means to transfer a hazardous product into another container for the sole purpose of using it in the workplace, with no intention of selling it;

"transit" means, in relation to a hazardous product, its transport through Canada after being imported and before being exported, when the place of initial loading and the final destination are outside Canada, and, while in transport, its loading, unloading, packing, unpacking or storage;

"workplace label" means a label prepared by an employer that meets the requirements set out in this Regulation;

"workplace safety data sheet" means a safety data sheet prepared by an employer that meets the requirements set out in this Regulation.

"**2.** This Regulation applies to hazardous products intended to be used, handled or stored in a workplace. It also applies to hazardous products manufactured or produced by an employer.

"**3.** The provisions of subdivision 5 of Division II of Chapter III of the Act and those of this Regulation also apply with respect to a hazardous product covered by an exception provided for in the Hazardous Products Regulations. The same is true for the following products covered by an exemption provided for in the Hazardous Products Act:

(1) any nuclear substance, within the meaning of the Nuclear Safety and Control Act (S.C. 1997, c. 9), that is radioactive;

(2) any hazardous waste, being a hazardous product that is sold for recycling or recovery or is intended for disposal;

(3) any tobacco or tobacco product as defined in section 2 of the Tobacco Act (S.C. 1997, c. 13);

(4) any manufactured article;

(5) any pest control product as defined in section 2(1) of the Pest Control Products Act (S.C. 2002, c. 28);

(6) any explosive as defined in section 2 of the Explosives Act (R.S.C. 1985, c. E-17);

(7) any cosmetic, device, drug or food, as defined in section 2 of the Food and Drugs Act (R.S.C. 1985, c. F-27);

(8) any consumer product as defined in section 2 of the Canada Consumer Product Safety Act (S.C. 2010, c. 21); and

(9) any wood or product made of wood.

"**CHAPTER II**

"HAZARDOUS PRODUCTS INFORMATION

"**DIVISION I**

"LABELLING OF HAZARDOUS PRODUCTS

"§1. — *Obligation to label*

"**4.** For the purposes of subdivision 5 of Division II of Chapter III of the Act, an employer fulfills the obligation to label a hazardous product obtained from a supplier if the product is labelled in accordance with the Hazardous Products Act and the Hazardous Products Regulations, except in the cases provided for in this Regulation.

"**5.** If a hazardous product present in the workplace and obtained from a supplier does not have a supplier's label, in accordance with an exemption provided for in the Hazardous Products Act or an exception provided for in the Hazardous Products Regulations, the employer is not required to affix a workplace label on the product or to install a sign, as applicable, except in the cases provided for in this Regulation.

"**6.** An employer must prepare and affix a workplace label on a hazardous product if

(1) the employer wishes to use or handle such a product that the employer obtained from a supplier and that does not have a supplier's label when such a label is required under the Hazardous Products Act and the Hazardous Products Regulations;

(2) the product is referred to in section 5.2(*a*) of the Hazardous Products Regulations and obtained from a supplier and the label affixed on the inside container is no longer visible through the outer container; in such a case, the workplace label must be affixed on the outer container of the product;

(3) the product is referred to in section 5.2(*b*) of the Hazardous Products Regulations and obtained from a supplier but does not have a supplier's label, and is removed from its outer container having a label that meets the

requirements of the Transportation of Dangerous Goods Regulations (SOR/2001-286);

(4) the employer receives the product from a supplier in bulk form or without packaging; or

(5) the employer manufactures such a product, including a product referred to in subparagraph 1, 2, 5, 6, 7 or 8 of the second paragraph of section 3, in the workplace.

In the case described in subparagraph 1 of the first paragraph, the employer may only, in accordance with section 62.1 of the Act, store the product. The employer must then display a sign that contains the same information as the workplace label and that meets the signage and sign maintenance requirements set out in section 25, until the employer affixes a label obtained from the supplier or a workplace label on the product.

In the case of a product in bulk form or without packaging, the employer must affix a sign that contains the same information as that required on the workplace label. Such a sign must meet the signage and sign maintenance requirements set out in section 25.

In the case described in subparagraph 5 of the first paragraph, the employer may replace the workplace label by a sign that contains the same information. If the product is a manufactured product intended for sale, a sign is not required if the product has a supplier's label that is visible under normal handling and storage conditions.

"§2. — *Workplace label*

"**7.** A workplace label must contain the following information:

(1) the name of the product, as it appears on the safety data sheet relating to the product;

(2) general, prevention, response, storage and disposal precautionary statements; and

(3) a statement that the safety data sheet for the hazardous product may be consulted, if such a sheet is available.

A workplace label may also contain other information presented in a variety of ways, such as through images, concerning the precautions to take when handling or using the product.

"**8.** In addition to meeting the linguistic requirement set out in section 62.4 of the Act, the information on a workplace label must be clear, specific and consistent with the information on the safety data sheet, if any. It must be easily

legible and contrasted with any other information on the hazardous product or its container.

A workplace label must be prominently displayed on a surface that is visible under normal conditions of use of the product.

In addition, the information on such a label must, under normal conditions of use of the product, remain present and remain legible.

"§3.—*Replacement and updating of a label*

"**9.** Subject to its replacement under section 10 or its updating under section 11, or subject to the exception under section 15, a label may not be removed, modified or altered so long as the hazardous product remains in the container in which it is received.

In the case of a product referred to in subparagraph 1, 5, 6, 7 or 8 of the second paragraph of section 3 and obtained from a supplier, any information of the same nature as that listed in the first paragraph of section 7 that is set out on the product must remain present on it.

"**10.** An employer must immediately replace a label that is totally or partially lost, destroyed or illegible. The replacement label must contain the same information as the label it replaces.

In the case of a product referred to in the second paragraph of section 9, the employer must reproduce the information required under that section on the product, or affix a workplace label to the product if the information has been lost or destroyed or is illegible.

"**11.** An employer must, as soon as possible after being informed by a supplier, in accordance with section 3(1) and section 5.12(4) and (5) of the Hazardous Products Regulations, of significant new data regarding a hazardous product or on becoming otherwise aware of such data, send a written notice to the workers and to the members of the health and safety committee or, if applicable, to the job-site committee or the safety representative.

The employer must update the label within 180 days of becoming aware of such data, either by substituting new information for the information concerned or by replacing the label.

When the employer substitutes new information, it must completely cover the previous information without affecting the legibility of any other information on the label.

In the case of a label for stored products, the employer may update it by affixing a sign that complies with the second paragraph of section 24 and with section 25. The employer must, however, ensure that the products or their container have an updated label when being used.

During the period specified in the second paragraph, the employer must display the notice required under the first paragraph near the product until the label has been updated. The signage requirements set out in section 25 apply to the notice. The employer must also ensure that products or their containers have an updated label when being used.

"§4. — *Transfilling of hazardous products*

"**12.** Except in the case described in section 13, when a hazardous product that has a label is transfilled, the employer must ensure that the container into which the product is transfilled has a label that is similar to that of the original container and contains the same information.

However, the employer is not required to reproduce the pictogram, if any, in the case of a product having a label associated with an exemption referred to in Part 5 of the Hazardous Products Regulations. If the product was obtained from a supplier to whom such an exemption has not been granted, the employer may affix a workplace label on the container into which the employer transfills the hazardous product instead of reproducing the supplier's label.

If the transfilled product is a product referred to in subparagraph 1, 5, 6, 7 or 8 of the second paragraph of section 3, the employer must, if not reproducing the same information as that set out on the original container, affix a workplace label.

If the transfilled product is hazardous waste referred to in subparagraph 2 of the second paragraph of section 3, the employer may, instead of affixing a workplace label, use a sign that meets the requirements set out in the second paragraph of section 24 and in section 25.

The employer must also make sure the label on a container corresponds to the product in the container.

"**13.** The employer is not required to affix a label when a hazardous product is transfilled from one container to another if

(1) the product is transfilled into a portable container from a container labelled in accordance with this Regulation; and

(2) the container into which the product is transfilled bears the name of the product or an abbreviation of that name and is under the responsibility of the worker who transfilled the product, and that worker is the sole user of the product and uses it up completely during the work shift in which the worker transfilled it.

“**DIVISION II**

“RULES RELATING TO CERTAIN CONTAINERS

“**14.** The employer must clearly identify a hazardous product present in a pipe, system of pipes with valves, process vessel, reaction vessel, tank car, tank truck, ore car, conveyor belt or any similar equipment so that the product is used, handled and stored safely.

That obligation is fulfilled if such a product is identified in accordance with a safety standard prescribed by a standardization agency or if a label, a sign or colour codes applied to the equipment make it possible to identify the product.

Subdivision 3 of Division I, regarding the replacement and updating of a label, applies with the necessary modifications.

“**15.** A label relating to a hazardous product may be removed if the container has a capacity not exceeding 3 ml and the label interferes with the use of the product under normal conditions of use.

The employer must make sure that a product with no label remains identified by another means and can be associated at all times with its label, which must be kept and remain available to the worker.

“**DIVISION III**

“SAFETY DATA SHEETS CONCERNING HAZARDOUS PRODUCTS

“§1.—*Obligation to produce a workplace safety data sheet*

“**16.** Sections 4 and 5 also apply, with the necessary modifications, to an obligation relating to a safety data sheet.

“**17.** An employer must prepare a workplace safety data sheet on a hazardous product if

(1) the employer obtains such a product from a supplier who does not provide a supplier’s safety data sheet when such a data sheet is required under the Hazardous Products Act and the Hazardous Products Regulations; or

(2) the employer manufactures such a product, including a product referred to in subparagraph 1, 5, 6, 7 or 8 of the second paragraph of section 3, in the workplace.

In the case described in subparagraph 1 of the first paragraph, the employer may only, in accordance with the second paragraph of section 62.1 of the Act, store the product until the supplier gives the employer the safety data sheet the supplier was required to provide or until the employer prepares a workplace safety data sheet.

"§2.—*Workplace safety data sheet*

"**18.** Subject to an application for exemption submitted under section 62.7 of the Act, a workplace safety data sheet must contain information for each of the following information headings:

(1) identification;

(2) hazard identification;

(3) composition/information on ingredients;

(4) first-aid measures;

(5) fire-fighting measures;

(6) accidental release measures;

(7) handling and storage;

(8) exposure controls/personal protection;

(9) physical and chemical properties;

(10) stability and reactivity;

(11) toxicological information;

(12) ecological information;

(13) disposal considerations;

(14) transport information;

(15) regulatory information; and

(16) other information.

In addition to meeting the linguistic requirement set out in section 62.4 of the Act, the workplace safety data sheet must contain the information headings set out in the first paragraph and list them in the same order.

Each information column must contain, as a minimum, the information listed in Schedule 1 to the Hazardous Products Regulations. However, the employer is not required to provide information relating to items 12 to 15.

An employer must also prepare a workplace safety data sheet in accordance with the classification standards prescribed in those Regulations.

If no information can be given in relation to a specific information element in an information column mentioned in the first paragraph, the employer must provide the following statement under the heading concerned:

(1) "not applicable", if there is no relevant information for that heading;

(2) "not available", if there is no information available for the product; or

(3) in the case of an application for exemption submitted under section 62.7 of the Act, the name of the applicant, the registration number of the application and, if a decision was made granting the application, in whole or in part, the date of the decision.

If information concerning toxicological data for a hazardous product is or appears to be contradictory, the safety data sheet must explicitly state the source and the references for the studies from which the information was drawn so that no one is misled regarding the nature and scope of the hazard presented by the product.

"**19.** The employer may add information elements regarding a hazardous product by including them in an appendix at the end of the supplier's safety data sheet, if those elements

(1) subject to the last paragraph of section 18, are complementary, accurate and do not contradict the information elements contained in the supplier's safety data sheet; and

(2) do not constitute information regarding which an application for exemption has been submitted under section 62.7 of the Act.

"§3.—*Conservation, replacement and updating of a safety data sheet*

"**20.** The employer must keep a safety data sheet for each hazardous product present in the workplace, in a place that is known to the workers and so long as the hazardous product remains present in that workplace.

The employer may keep the safety data sheet on the medium of the employer's choice, including a technology-based medium, to the extent that the safety data sheet is easily legible and rapidly available in hard copy to a worker likely to be exposed to a hazardous product.

"**21.** Subject to its replacement under section 22 or its updating under section 23, a safety data sheet, when one is required, may not be modified or altered so long as the hazardous product remains present in the workplace.

"**22.** The employer must immediately replace a lost, destroyed, illegible or unusable safety data sheet.

The replacement safety data sheet must meet the form requirements set out in section 18 and the conservation requirements set out in section 20.

“**23.** The employer must, as soon as possible after being informed by a supplier, in accordance with section 4(1) and section 5.12(2) and (3) of the Hazardous Products Regulations, of significant new data regarding a hazardous product or on becoming otherwise aware of such data, send a notice to the workers and to the members of the health and safety committee or, if applicable, to the job-site committee or the safety representative.

The employer must update the safety data sheet within 90 days of becoming aware of such data.

“**DIVISION IV**

“DISPLAY OF SAFETY DATA

“**24.** The employer must notify the workers, by means of a sign, of the presence of a hazardous product in fugitive emissions, as well as in intermediary products undergoing reactions in a reaction vessel or a process vessel. The same applies in the case of hazardous waste or a hazardous product in transit.

The sign must also set out the precautions to take when handling and storing hazardous products, hazardous waste, and hazardous products in transit, and the measures to take in cases of exposure to such products.

“**25.** The information on a sign must be clear and specific.

The sign must be prominently displayed near the hazardous product to which it relates. It must be easily legible and contrasted with any other sign on the same surface.

The sign must also remain present and visible under normal conditions of use and storage of such a product.

The employer must immediately replace a lost, destroyed or illegible sign. The replacement sign must meet the requirements set out in this section.

In the case of hazardous waste, the sign may be displayed on the product or its container.

“**DIVISION V**

“APPLICATIONS FOR EXEMPTION FROM OBLIGATION TO DISCLOSE INFORMATION ON A LABEL OR SAFETY DATA SHEET

“**26.** In accordance with section 62.7 of the Act, any employer who is required to disclose any of the following information may, if the employer considers it to be confidential information, file, with the body designated under

subdivision 5 of Division II of Chapter III of the Act, an application for a disclosure exemption regarding

(1) in the case of a material or substance that is a hazardous product,

(*a*) the chemical name of the material or substance;

(*b*) the CAS registry number, or any other unique identifier, of the material or substance, and

(*c*) the chemical name of any impurity, stabilizing solvent or stabilizing additive that is present in the material or substance, that is classified in a category or subcategory of a health hazard class under the Hazardous Products Act and that contributes to the classification of the material or substance in the health hazard class under that Act;

(2) in the case of an ingredient in a mixture that is a hazardous product,

(*a*) the chemical name of the ingredient;

(*b*) the CAS registry number, or any other unique identifier, of the ingredient; and

(*c*) the concentration or concentration range of the ingredient;

(3) in the case of a material, substance or mixture that is a hazardous product, the name of any toxicological study that identifies the material or substance or any ingredient in the mixture;

(4) the product identifier of a hazardous product, being its chemical name, common name, generic name, trade-name or brand name;

(5) information about a hazardous product, other than the product identifier, that constitutes a means of identification; and

(6) information that could be used to identify a supplier of a hazardous product.

"**27.** The information required under section 5.7(3) of the Hazardous Products Regulations must be set out on a label or safety data sheet in the place of information regarding which an application for exemption has been filed. The information required under section 5.7(4) of those Regulations must be set out on a label or safety data sheet to which a decision granting an exemption applies.

"**DIVISION VI**

"WORKER TRAINING AND INFORMATION PROGRAM

"**28.** This division applies to all hazardous products, except those referred to in subparagraph 3, 4 or 9 of the second paragraph of section 3.

"**29.** The training and information program referred to in section 62.5 of the Act is intended for all the persons referred to in section 62.1 of the Act who are exposed or likely to be exposed to a hazardous product.

The program must be adapted to the workers, the specific characteristics of the workplace and the nature of the hazardous products present in the workplace.

The program must set out the means to be implemented by an employer to promote workers' understanding and mastery of the knowledge acquired by them and to help them properly apply the safety rules aimed at protecting their health and physical integrity. For that purpose, the program may include practical and theoretical evaluations and exercises, practical demonstrations, safety contests, signs displayed in the workplace to remind workers of safety rules or give them information on hazardous products and safe work methods, or any other appropriate means. The program may also determine the intervals at which the workers are to take such training.

"**30.** A training and information program must include

(1) information on the nature and meaning of the information on labels, signs and safety data sheets;

(2) training regarding information on hazards, including hazard statements and precautionary statements, for each hazardous product present in the workplace;

(3) training regarding the directives applicable to ensure that hazardous products, including any contained in a pipe, system of pipes with valves, process vessel, reaction vessel, tank car, tank truck, ore car, conveyor belt or any similar equipment, are used, handled, stored and disposed of safely;

(4) training regarding the precautions to take with respect to any fugitive emissions, intermediary products undergoing reactions in a reaction vessel or process vessel, and any hazardous waste if any of them are present in the workplace;

(5) training regarding the procedure to be followed in an emergency; and

(6) training regarding the place where safety data sheets are kept, how to access them, the technology relating to the medium on which they are kept, and how to transfer them to hard copy.

"**31.** The training and information program must be updated annually or as soon as the situation requires it, including

(1) if a new hazardous product for which the workers have not received training or information is present in the workplace; and

(2) if a change occurs in the workplace that has an impact on work methods, on the risks of exposure to a hazardous product or on the procedure to be followed in an emergency.

"**32.** In accordance with section 62.1 of the Act, the employer must ensure that a worker carrying out new duties receives the training and information regarding any hazardous product involved. The same applies before a new hazardous product is used or when significant new data require a change in a label or a safety data sheet.

The employer must also ensure that a new worker receives the training and information included in the training and information program."

SAFETY CODE FOR THE CONSTRUCTION INDUSTRY

15. Section 3.16.10 of the Safety Code for the construction industry (chapter S-2.1, r. 4) is amended

(1) by replacing "Regulation respecting information on controlled products (chapter S-2.1, r. 8)" in subsection 1 by "Hazardous Products Information Regulation (2015, chapter 13, section 14)";

(2) by replacing all occurrences of "controlled" by "hazardous".

16. Section 3.23.13 of the Code is amended by replacing "Controlled Products Regulations (SOR/88-66)" in the first paragraph by "Hazardous Products Regulations (SOR/2015-17)".

REGULATION RESPECTING OCCUPATIONAL HEALTH AND SAFETY

17. Section 69.4 of the Regulation respecting occupational health and safety (chapter S-2.1, r. 13) is amended by striking out "material" in paragraph 1.

18. Section 70 of the Regulation is amended by replacing "controlled" in the introductory clause by "hazardous".

19. Section 71 of the Regulation is amended

(1) by replacing "Regulation respecting information on controlled products (chapter S-2.1, r. 8)" in the first paragraph by "Hazardous Products Information Regulation (2015, chapter 13, section 14)";

(2) by replacing all occurences of "controlled" by "hazardous".

20. Section 312.1 of the Regulation is amended by inserting "or dangerous substances" after "contaminants" in the definition of "contaminated environment".

21. Section 312.31 of the Regulation is amended by inserting "or dangerous substances" after "contaminants" in paragraph 9.

22. Section 312.75 of the Regulation is amended by striking out "material" in subparagraph 3 of the first paragraph and by replacing "controlled" in that subparagraph by "hazardous".

TRANSITIONAL AND FINAL PROVISIONS

23. Until the regulations adopted under the Act respecting occupational health and safety (chapter S-2.1) are amended to harmonize them with the new classification of hazardous products, the expressions listed in Schedule I that designate a class of controlled products classified in accordance with the Controlled Products Regulations (SOR/88-66) designate the corresponding hazard classes listed in the Hazardous Products Regulations (SOR/2015-17) and set out in the Schedule.

24. Despite the new Act, an employer may, until 1 December 2018, manufacture for their use or have in their possession, in the workplace, controlled products whose labelling and material safety data sheet comply with the former Act. During that period, the employer may have in their possession a safety data sheet that complies with the new Act concerning a controlled product labelled in accordance with the former Act.

For the purposes of this section and sections 25 to 27, as applicable, "former Act" means the Act respecting occupational health and safety and the Regulation respecting information on controlled products (chapter S-2.1, r. 8) as they read on 2 June 2015, while "new Act" means the Act respecting occupational health and safety and the Hazardous Products Information Regulation, enacted by section 14, as they read from 3 June 2015. "Controlled product" means a product classified in accordance with the former Act, and "hazardous product" means a product classified in accordance with the new Act. "Material safety data sheet" means a sheet referred to in the former Act, and "safety data sheet" means a sheet referred to in the new Act.

25. Despite sections 31 and 32 of the Hazardous Products Information Regulation, enacted by section 14, an employer has until 1 December 2018 to update their training and information program, in particular to integrate the elements relating to the Globally Harmonized System of Classification and Labelling of Chemicals, and to apply it as updated.

However, as soon as a hazardous product labelled in accordance with the new Act or a safety data sheet is present in a workplace, the employer must

draw to the workers' attention the information and training elements set out in paragraphs 1 and 2 of section 30 of the Hazardous Products Information Regulation.

26. On or before 1 December 2018, an employer must, for each hazardous product present in the workplace that is not labelled in accordance with the new Act or for which the employer is not in possession of a safety data sheet that complies with that Act, label the product or prepare a safety data sheet for it in accordance with the new Act.

27. On or before 1 December 2018, an employer must, for each hazardous product present in the workplace, display a sign that complies with the Hazardous Products Information Regulation, enacted by section 14, where a sign is required under that Regulation.

28. Despite section 14, the Regulation respecting information on controlled products continues to apply until 1 December 2018 with regard to situations described in section 24.

29. This Act comes into force on 3 June 2015.

SCHEDULE I
(*Section 23*)

Classes (Controlled Products Regulations)	**Hazard Classes (Hazardous Products Regulations)**
“compressed gas”	“gases under pressure”;
“flammable and combustible material”	“flammable gases”; “flammable aerosols”; “flammable liquids”; “flammable solids”; “pyrophoric gases”; “pyrophoric liquids”; “pyrophoric solids”; “substances and mixtures which, in contact with water, emit flammable gases”; “self-heating substances and mixtures”; “combustible dusts”;
“oxidizing material”	“oxidizing gases”; “oxidizing liquids”; “oxidizing solids”; “organic peroxides”, types A to F;
“poisonous material”	“acute toxicity (oral), acute toxicity (dermal) and acute toxicity (inhalation)”, categories 1, 2 and 3; “skin corrosion/irritation”, category 2; “serious eye damage/eye irritation”, category 2; “respiratory or skin sensitization”; “germ cell mutagenicity”; “carcinogenicity”; “reproductive toxicity”, categories 1 and 2; “specific target organ toxicity — repeated exposure”; “biohazardous infectious materials”; “health hazards not otherwise classified”;
“corrosive material”	“corrosive to metals”; products classified in one of the following categories: - “skin corrosion/irritation”, category 1;

	- “serious eye damage/eye irritation”, category 1;
“dangerously reactive material”	“self-reactive substances and mixtures”, types A to F; “physical hazards not otherwise classified”.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 14

AN ACT RESPECTING THE ELECTION FOR THE OFFICE OF WARDEN OF MUNICIPALITÉ RÉGIONALE DE COMTÉ DU GRANIT

Bill 46

Introduced by Mr. Pierre Moreau, Minister of Municipal Affairs and Land Occupancy
Introduced 14 May 2015
Passed in principle 20 May 2015
Passed 3 June 2015
Assented to 3 June 2015

Coming into force: 3 June 2015

Legislation amended: None

Explanatory notes

This Act postpones until 5 November 2017 the election for the office of warden of Municipalité régionale de comté du Granit that was to be held in 2015.

It also sets out the special rules that would apply in the event of a vacancy in the office of warden before the 2017 election.

Chapter 14

AN ACT RESPECTING THE ELECTION FOR THE OFFICE OF WARDEN OF MUNICIPALITÉ RÉGIONALE DE COMTÉ DU GRANIT

[*Assented to 3 June 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The election for the office of warden of Municipalité régionale de comté du Granit that was to be held in 2015 under section 17 of the Act in response to the 6 July 2013 railway disaster in Ville de Lac-Mégantic (2013, chapter 21) is cancelled.

The election to fill that office will be held on 5 November 2017.

2. Any vacancy in the office of warden that occurs more than 12 months before the day set for the 2017 general election need not be filled by a by-election unless the council decides otherwise within 15 days of the notice of vacancy.

In the case of such a vacancy for which the council has not ordered a by-election, the office must be filled by co-optation, in accordance with section 336 of the Act respecting elections and referendums in municipalities (chapter E-2.2), with the necessary modifications.

3. If the vacancy in the office of warden is filled by co-optation, the resulting vacancy in the office of mayor of the local municipality is also filled by co-optation in accordance with section 336 of the Act respecting elections and referendums in municipalities, unless the council decides within 15 days of the notice of vacancy to hold a by-election to fill the vacancy.

The vacancy in the office of counsellor resulting from the vacancy in the office of mayor being filled by co-optation under the first paragraph is subject to the rules prescribed in section 337 of the Act respecting elections and referendums in municipalities, even if it occurs more than 12 months before the day set for the 2017 election.

4. This Act comes into force on 3 June 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 15

AN ACT TO GROUP THE COMMISSION DE L'ÉQUITÉ SALARIALE, THE COMMISSION DES NORMES DU TRAVAIL AND THE COMMISSION DE LA SANTÉ ET DE LA SÉCURITÉ DU TRAVAIL AND TO ESTABLISH THE ADMINISTRATIVE LABOUR TRIBUNAL

Bill 42
Introduced by Mr. Sam Hamad, Minister of Labour, Employment and Social Solidarity
Introduced 15 April 2015
Passed in principle 26 May 2015
Passed 11 June 2015
Assented to 12 June 2015

Coming into force: 1 January 2016, except sections 272 to 275 and 277, which come into force on 12 June 2015, and section 235, which comes into force on 1 January 2017

Legislation amended:

Workers' Compensation Act (chapter A-3)
Act respecting industrial accidents and occupational diseases (chapter A-3.001)
Financial Administration Act (chapter A-6.001)
Act respecting the Agence du revenu du Québec (chapter A-7.003)
Health Insurance Act (chapter A-29)
Act respecting the Barreau du Québec (chapter B-1)
Building Act (chapter B-1.1)
Cities and Towns Act (chapter C-19)
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)
Act respecting elections and referendums in municipalities (chapter E-2.2)
Act respecting school elections (chapter E-2.3)
Election Act (chapter E-3.3)
Pay Equity Act (chapter E-12.001)
Act respecting municipal taxation (chapter F-2.1)
Jurors Act (chapter J-2)
Act respecting administrative justice (chapter J-3)
Anti-Corruption Act (chapter L-6.1)
Act respecting labour standards (chapter N-1.1)
Act respecting municipal territorial organization (chapter O-9)
Act respecting the process for determining the remuneration of criminal and penal prosecuting attorneys and respecting their collective bargaining plan (chapter P-27.1)

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Éditeur officiel
Québec

Legislation amended: (*cont'd*)

Act respecting the Government and Public Employees Retirement Plan (chapter R-10)
Act respecting the Pension Plan of Management Personnel (chapter R-12.1)
Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20)
Act respecting the representation of certain home childcare providers and the negotiation process for their group agreements (chapter R-24.0.1)
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)
Act respecting occupational health and safety (chapter S-2.1)
Civil Protection Act (chapter S-2.3)
Fire Safety Act (chapter S-3.4)
Act respecting pre-hospital emergency services (chapter S-6.2)
Act respecting public transit authorities (chapter S-30.01)
Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (chapter S-32.01)
Act respecting the professional status and conditions of engagement of performing, recording and film artists (chapter S-32.1)
Professional Syndicates Act (chapter S-40)
Courts of Justice Act (chapter T-16)
Integrity in Public Contracts Act (2012, chapter 25)

Regulation amended:

Regulation respecting contribution rates (chapter N-1.1, r. 5)

Ministerial order amended:

Ministerial order 2009-001 (2009, G.O. 2, 2805, in French only)

Explanatory notes

This Act provides for the reorganization of certain labour institutions.

More specifically, it establishes the Administrative Labour Tribunal to replace the Commission des lésions professionnelles and the Commission des relations du travail and take over their jurisdictions.

The Act defines the Tribunal's jurisdiction, provides for the rules of procedure that are to apply to the matters it is to hear, establishes the framework applicable to Tribunal members, in particular to their recruitment and appointment, and sets the rules that are to govern the conduct of the Tribunal's business.

Furthermore, the Act groups the activities of the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and renames the latter "Commission des normes, de l'équité, de la santé et de la sécurité du travail".

Consequential amendments are made to a number of Acts in light of these new institutions and their organization.

Various transitional provisions are also made to ensure that grouped activities currently exercised by certain bodies can be continued by the new institutions. Hence, those institutions will assume the obligations of the grouped bodies, and the members of the Commission des relations du travail and the Commission des lésions professionnelles will become members of the Tribunal, except the management and union members of the latter commission, whose functions are not maintained within the Tribunal.

Lastly, until the Commission des normes, de l'équité, de la santé et de la sécurité du travail and the Administrative Labour Tribunal are fully in place, the Minister of Labour, Employment and Social Solidarity is granted a temporary power to issue directives with regard to the bodies to be grouped with them.

Chapter 15

AN ACT TO GROUP THE COMMISSION DE L'ÉQUITÉ SALARIALE, THE COMMISSION DES NORMES DU TRAVAIL AND THE COMMISSION DE LA SANTÉ ET DE LA SÉCURITÉ DU TRAVAIL AND TO ESTABLISH THE ADMINISTRATIVE LABOUR TRIBUNAL

[*Assented to 12 June 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

ADMINISTRATIVE LABOUR TRIBUNAL

DIVISION I

ESTABLISHMENT AND JURISDICTION

1. The Administrative Labour Tribunal is established.

The function of the Tribunal is to make determinations in matters brought under sections 5 to 8 of this Act. Unless otherwise provided by law, the Tribunal exercises its jurisdiction to the exclusion of any other tribunal or adjudicative body.

The Tribunal is also responsible for ensuring the efficient and diligent application of the Labour Code (chapter C-27) and exercising the other functions assigned to it by the Code or any other Act.

In this Act, unless the context indicates otherwise, the word "matters" includes any request, application, petition, complaint, contestation or motion and any other proceeding under the Tribunal's jurisdiction.

2. The Tribunal is composed of members appointed by the Government after consultation with the Comité consultatif du travail et de la main-d'œuvre established under section 12.1 of the Act respecting the Ministère du Travail (chapter M-32.2).

The Tribunal is also composed of the members of its personnel who are charged with rendering decisions on its behalf.

3. The Tribunal's head office is located in the territory of Ville de Québec, at the place determined by the Government. Notice of the address of the head

office and of any change of address is published in the *Gazette officielle du Québec*.

The Tribunal has an office in Montréal. It may also have offices in other administrative regions if warranted by the number of matters brought.

4. The Tribunal sits in four divisions:

— the labour relations division;

— the occupational health and safety division;

— the essential services division; and

— the construction industry and occupational qualification division.

5. Matters arising from the enforcement of the Labour Code or another Act referred to in Schedule I are heard and decided by the labour relations division, except matters brought under Chapters V.1 and IX of that Code.

6. The following are heard and decided by the occupational health and safety division:

(1) matters arising from the enforcement of section 359, 359.1, 450 or 451 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001); and

(2) matters arising from the enforcement of section 37.3 or 193 of the Act respecting occupational health and safety (chapter S-2.1).

7. The following are heard and decided by the essential services division:

(1) matters arising from the enforcement of Chapter V.1 of the Labour Code;

(2) matters arising from the enforcement of section 50 of the Act respecting the Agence du revenu du Québec (chapter A-7.003); and

(3) matters arising from the enforcement of section 53 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).

8. The following are heard and decided by the construction industry and occupational qualification division:

(1) matters arising from the enforcement of section 11.1 or 164.1 of the Building Act (chapter B-1.1);

(2) matters arising from the enforcement of section 41.1 of the Act respecting workforce vocational training and qualification (chapter F-5);

(3) matters arising from the enforcement of section 9.3 of the Stationary Enginemen Act (chapter M-6); and

(4) matters arising from the enforcement of the first paragraph of section 7.7, section 21, the third paragraph of section 27, section 58.1, the first paragraph of section 61.4, the first paragraph of section 65, the second paragraph of section 74, the second paragraph of section 75, the first paragraph of section 80.1, the first paragraph of section 80.2, section 80.3, the second and third paragraphs of section 93, section 105 or a regulation under subparagraph 8.7 of the first paragraph of section 123 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20).

9. The Tribunal has the power to decide any issue of law or fact necessary for the exercise of its jurisdiction.

In addition to the other powers conferred on it by law, the Tribunal may

(1) summarily reject any matter it considers to be improper or dilatory, or make it subject to conditions;

(2) refuse to rule on the merits of a complaint filed under the Labour Code or the Act respecting labour standards (chapter N-1.1) if, in its opinion, the complaint can be settled by an arbitration award disposing of a grievance, except in the case of a complaint filed under section 16 of the Labour Code or sections 123 and 123.1 of the Act respecting labour standards;

(3) make any order, including a provisional order, it considers appropriate to safeguard the parties' rights;

(4) confirm, vary or quash the contested decision or order and, if appropriate, render or make the decision or order which, in its opinion, should have been rendered or made initially;

(5) render any decision it considers appropriate;

(6) ratify an agreement, if it is in compliance with the law; and

(7) omit the names of the persons concerned by a decision when it is of the opinion that the decision contains information of a confidential nature the disclosure of which could be prejudicial to those persons.

10. The Tribunal and its members have the powers and immunity conferred on commissioners appointed under the Act respecting public inquiry commissions (chapter C-37), except the power to order imprisonment.

DIVISION II

PROCEDURE

§1. — *Commencement*

11. A matter is commenced by a pleading, called the originating pleading, being filed with one of the Tribunal's offices.

An originating pleading that involves a worker must be filed with the Tribunal office serving the region where the worker is domiciled or, if the worker is domiciled outside Québec, with a Tribunal office in a region where the employer has an establishment.

If no worker is party to a matter, the originating pleading is filed with the Tribunal office serving a region where the employer has an establishment.

Unless the context indicates otherwise, in this Act, "pleading" also includes any writing designed to make an application or support a party's contentions.

12. The originating pleading must specify the conclusions sought and set out the grounds in support of them.

It must also contain any other information required by the Tribunal's rules of evidence and procedure.

13. On receiving an originating pleading with regard to a matter that is for the occupational health and safety division to hear and decide, the Tribunal delivers a copy to the other parties and to the Commission des normes, de l'équité, de la santé et de la sécurité du travail. The Commission must, within 20 days after receiving a copy of the pleading, send a copy of the record in its possession relating to the contested decision to the Tribunal and to each of the parties.

The Tribunal has a right of access to the record that the Commission des normes, de l'équité, de la santé et de la sécurité du travail possesses with regard to a matter that is for the occupational health and safety division to hear and decide.

The Commission des normes, de l'équité, de la santé et de la sécurité du travail may intervene before that division at any time until the end of the proof and hearing. If it wishes to intervene, the Commission must send a notice to that effect to each of the parties and to the Tribunal; the Commission is then considered to be a party to the proceeding.

14. The Tribunal may accept a pleading despite a defect of form or an irregularity.

15. The Tribunal may extend a time limit or relieve a person from the consequences of failing to act within the allotted time if it is shown that the

person could not reasonably have acted within that time and if, in the Tribunal's opinion, no other party suffers serious harm as a result.

16. The rules pertaining to the notices provided for in article 95 of the Code of Civil Procedure (chapter C-25) apply, with the necessary modifications, to matters brought before the Tribunal.

17. The notification of pleadings must be made in accordance with the rules established by the Tribunal.

18. If the Tribunal notes, after examining a matter that is for the occupational health and safety division to hear and decide, that the Commission des normes, de l'équité, de la santé et de la sécurité du travail failed to rule on certain issues although it was required to do so by law, the Tribunal may, if the hearing date has not been set, stay the proceeding for the period it determines so that the Commission may act.

If, at the expiry of the allotted time, the matter is maintained, the Tribunal hears it as though it were a matter to contest the original decision.

19. Whether or not the same parties are involved, matters in which the issues in dispute are substantially the same or could fittingly be combined may be joined by order of the president of the Tribunal or a person designated by the president, on specified conditions.

On its own initiative or at a party's request, the Tribunal may revoke such an order if, after hearing the matter, it is of the opinion that the interests of justice will thus be better served.

20. The parties may be represented by the person of their choice except a professional who has been struck off the roll or declared disqualified to practise, or whose right to engage in professional activities has been restricted or suspended in accordance with the Professional Code (chapter C-26) or any legislation governing a profession.

§2.—*Pre-decision conciliation and agreements*

21. With the consent of the parties to a matter, the president of the Tribunal, or a Tribunal member or personnel member designated by the president, may ask a conciliator to meet with the parties and attempt to bring them to an agreement.

22. Nothing said or written in the course of a conciliation session may be admitted as evidence without the parties' consent.

23. An agreement must be evidenced in writing and any documents to which it refers must be attached to it. It must be signed by the parties and, if applicable, the conciliator, and is binding on the parties.

The agreement may be submitted to the Tribunal for approval at either party's request. If no request for approval is submitted to the Tribunal within 12 months after the date of the agreement, the matter is terminated.

Despite the second paragraph, an agreement in a matter brought before the occupational health and safety division must be ratified by a Tribunal member to the extent that it is in accordance with law. The ratified agreement terminates the matter and stands as the Tribunal's decision.

24. If no agreement is reached or if the Tribunal refuses to ratify the agreement, the Tribunal must hold a hearing as soon as possible.

25. A person designated by the Tribunal to attempt to bring the parties to an agreement may not disclose or be compelled to disclose anything revealed to or learned by the person in the exercise of the person's functions, nor produce personal notes or any document made or obtained in the course of those functions, before a court or a body or person exercising judicial or quasi-judicial functions.

Despite section 9 of the Act respecting Access to documents held by public bodies and the Protection of personal information (chapter A-2.1), no person has a right of access to such a document unless it provides the basis for an agreement and for the decision to ratify the agreement.

§3. — *Pre-hearing conference*

26. The Tribunal may call the parties to a pre-hearing conference.

27. The pre-hearing conference is held by a Tribunal member. Its purpose is

(1) to define the issues to be argued at the hearing;

(2) to assess the advisability of clarifying and specifying the parties' contentions and the conclusions sought;

(3) to ensure that all documentary evidence is exchanged by the parties;

(4) to plan the conduct of the proceeding and the order of presentation of evidence at the hearing;

(5) to examine the possibility for the parties of admitting certain facts or of proving them by means of sworn statements; and

(6) to examine any other matter likely to simplify or accelerate the conduct of the hearing.

The pre-hearing conference may also allow the parties to come to an agreement and thus terminate the matter.

28. The member must record, in the minutes of the pre-hearing conference, the points on which the parties have reached an agreement, the facts admitted and the decisions made by the member. The minutes are filed in the record and a copy is sent to the parties.

Agreements, admissions and decisions recorded in the minutes, as far as they may apply, govern the conduct of the proceeding unless the Tribunal, when hearing the matter, permits a departure from them to prevent an injustice.

§4. — *Hearing*

29. Every matter is heard by a Tribunal member, except matters pertaining to certification granted under section 28 of the Labour Code.

If the president considers it appropriate, the president may assign a matter to a panel of three members.

30. If the president considers it expedient, the president may assign one or more assessors appointed under section 84 to a member sitting on the occupational health and safety division.

31. The president may, in the interests of the sound administration of justice, determine that a matter must be heard and decided by preference or as a matter of priority.

32. A member who has knowledge of a valid cause for recusation must declare that cause in a writing filed in the record and advise the parties of it.

33. A party may, at any time before the decision and provided the party acts with dispatch, apply for the recusation of a member seized of the matter if the party has serious reasons to believe that there is a cause for recusation.

The application for recusation must be addressed to the president. Unless the member removes himself or herself from the matter, the application is decided by the president or by a member designated by the president.

34. If an inquiry is conducted by the Tribunal, the inquiry report must be filed in the record of the matter and a copy of it sent to all interested parties.

In such instances, the president and the vice-presidents may not, sitting alone, hear or decide the matter.

35. Before rendering its decision, the Tribunal must allow the parties to be heard by any means provided for in its rules of evidence and procedure. However, with the parties' consent, the Tribunal may proceed on the record if it considers it appropriate.

36. The Tribunal may sit at any place in Québec, even on a holiday. If a hearing is held in a locality where a court sits, the court clerk must allow the

Tribunal to use court premises free of charge unless they are being used for court sittings.

37. Notice must be sent to the parties within a reasonable time before the hearing, stating

(1) the purpose, date, time and place of the hearing;

(2) that the parties have the right to be assisted or represented; and

(3) that the Tribunal has the authority to proceed without further delay or notice despite a party's failure to appear at the stated time and place if no valid excuse is provided.

38. If a duly notified party does not appear at the time set for the hearing and has not provided a valid excuse for the party's absence, or chooses not to be heard, the Tribunal may proceed with the hearing of the matter and render a decision.

39. A party who wishes to have witnesses heard and to produce documents must proceed in the manner prescribed by the rules of evidence and procedure.

40. Except before the occupational health and safety division, a person summoned to testify before the Tribunal is entitled to the same taxation as witnesses before the Superior Court and to the reimbursement of travelling and living expenses.

Such taxation is payable by the party who proposed the summons, but a person who receives a salary during such a period is entitled only to the reimbursement of travelling and living expenses.

If a person is duly summoned on the Tribunal's initiative, the taxation is payable by the Tribunal.

41. A member may visit premises or order an expert appraisal by a qualified person the member designates to examine and assess the facts of a matter before the member.

The owner, lessee or occupant of premises that the member wishes to visit must facilitate access to them.

42. If a member cannot continue a hearing owing to an inability to act, another member designated by the president may, with the parties' consent, continue the hearing and rely, as regards testimonial evidence, on the notes and minutes of the hearing or, as the case may be, on the stenographer's notes or the recording of the hearing, subject to a witness being recalled or other evidence being required if the member finds the notes or the recording insufficient.

The same rule applies to the continuance of a hearing after a member ceases to hold office and to any matter heard but not yet determined at the time a member is removed from the matter.

If a matter is heard by more than one member, the hearing is continued by the remaining members.

43. In the absence of provisions applicable to a particular case, the Tribunal may remedy the inadequacy by any procedure consistent with this Act and its rules of evidence and procedure.

§5.—*Decision*

44. A matter is decided by the member who heard it.

If a matter is heard by more than one member, the decision is made by the majority.

If a matter is continued by two members under the third paragraph of section 42 and opinions are equally divided on an issue, the issue is referred to the president or a member designated by the president, to be decided according to law. In such a case, the president or designated member may, with the parties' consent, rely, as regards testimonial evidence, on the notes and minutes of the hearing or, as the case may be, on the stenographer's notes or the recording of the hearing, subject to a witness being recalled or other evidence being required if the president or designated member finds the notes or the recording insufficient.

45. Subject to a special rule provided by law, the Tribunal must render its decision within three months after the matter is taken under advisement and, in the case of the occupational health and safety division, within nine months after the originating pleading is filed.

The president may extend any time limit prescribed by this Act or a special Act for rendering a decision, taking into account the interested persons' or parties' circumstances and interests.

46. Failure by the Tribunal to observe a time limit does not cause the matter to be withdrawn from the member or invalidate a decision or order rendered or made by the member after the expiry of the time limit.

However, if a member to whom a matter is referred does not render a decision within the applicable time limit, the president may, by virtue of office or at a party's request, remove the member from the matter.

Before taking such action, the president must take the parties' circumstances and interests into account.

47. The Tribunal's decisions must be communicated in clear and concise terms.

A decision which, as far as a person is concerned, terminates a matter must give reasons and be set out in writing, signed and notified to the interested persons or parties. A decision rendered by the occupational health and safety division must also be notified to the Commission des normes, de l'équité, de la santé et de la sécurité du travail.

48. A decision containing an error in writing or calculation or any other clerical error may be corrected on the record and without further formality by the person who rendered the decision.

If the person is unable to act or has ceased to hold office, another labour relations officer or another Tribunal member, as the case may be, designated by the president may correct the decision.

49. The Tribunal may, on application, review or revoke a decision or an order it has rendered or made

(1) if a new fact is discovered which, had it been known in sufficient time, could have warranted a different decision;

(2) if an interested party, owing to reasons considered sufficient, could not make representations or be heard; or

(3) if a substantive or procedural defect is of a nature likely to invalidate the decision.

In the case described in subparagraph 3 of the first paragraph, the decision or order may not be reviewed or revoked by the member who rendered or made it.

50. An application for review or revocation is brought by a motion filed with the Tribunal within a reasonable time after the decision concerned or after the discovery of a new fact that could warrant a different decision. The motion must specify the decision concerned and state the grounds in support of the motion. It must also contain any other information required by the rules of evidence and procedure.

Subject to section 17, the party filing the motion must send a copy of the motion to the other parties, who may respond to it in writing within 30 days after receiving it or, if the decision was rendered under Chapter V.1 of the Labour Code, within the time limit specified by the president of the Tribunal.

The Tribunal proceeds on the record unless a party asks to be heard or the Tribunal, on its own initiative, considers it appropriate to hear the parties.

51. The Tribunal's decision is final and without appeal, and the persons concerned must comply with it immediately.

The decision is enforceable according to the terms and conditions it sets out, provided the parties have received a copy of it or have been otherwise advised of it.

The forced execution of a decision begins by the decision being filed with the office of the Superior Court in the district in which the matter was commenced in accordance with the rules set out in the Code of Civil Procedure.

If the decision contains an order to do or not do something, any person named or designated in the decision who transgresses the order or refuses to comply with it, and any person not designated who knowingly contravenes it, is guilty of contempt of court and may be sentenced by the competent court, in accordance with the procedure provided for in articles 53 to 54 of the Code of Civil Procedure, to a fine not exceeding $50,000 with or without a term of imprisonment of up to one year. These penalties may be reimposed until the offender complies with the decision. The special rule set out in this paragraph does not apply to a matter that is for the occupational health and safety division to hear and decide.

DIVISION III

TRIBUNAL MEMBERS

§1.—*Recruitment and selection*

52. Only a person who has knowledge of the applicable legislation and 10 years' experience relevant to the exercise of the Tribunal's functions may be a member of the Tribunal.

53. Tribunal members are chosen from among persons declared qualified according to the recruiting and selection procedure established by government regulation.

The regulation prescribing the recruiting and selection procedure must, in particular,

(1) determine the publicity to be made for recruitment purposes and its content;

(2) determine the application procedure to be followed by candidates;

(3) authorize the establishment of selection committees to assess the qualifications of candidates and formulate an opinion concerning them;

(4) determine the composition of the committees and the mode of appointment of committee members;

(5) determine the selection criteria to be taken into account by a committee; and

(6) determine the information a committee may require from a candidate and the consultations it may hold.

54. The names of the persons declared qualified are recorded in a register kept at the Ministère du Conseil exécutif.

55. A certificate of qualification is valid for a period of 18 months or for any other period determined by government regulation.

56. The members of a selection committee are not remunerated except in such cases, on such conditions and to such extent as may be determined by the Government.

They are, however, entitled to the reimbursement of any expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.

§2.—*Term and renewal*

57. Tribunal members are appointed for a term of five years.

However, the Government may determine a shorter term of a fixed duration in a member's instrument of appointment if the candidate so requests for serious reasons or if special circumstances stated in the instrument of appointment require it.

58. The term of a member is renewed for five years according to the procedure provided for in section 59,

(1) unless the member is otherwise notified by the agent authorized for that purpose by the Government, at least three months before the expiry of the member's term; or

(2) unless the member requests otherwise and so notifies the Minister at least three months before the expiry of the member's term.

A variation of the term is valid only for a fixed period of less than five years determined in the instrument of renewal and, unless it is requested by the member for serious reasons, only if special circumstances stated in the instrument of renewal require it.

59. The renewal of a Tribunal member's term must be examined according to the procedure established by government regulation. The regulation may, in particular,

(1) authorize the establishment of committees;

(2) determine the composition of the committees and the mode of appointment of committee members, who must not belong to the Administration within the meaning of the Public Administration Act (chapter A-6.01) or represent it;

(3) determine the criteria to be taken into account by a committee; and

(4) determine the information a committee may require from a Tribunal member and the consultations it may hold.

An examination committee may not make a recommendation against the renewal of a Tribunal member's term without first informing the member of its intention to do so and its reasons for doing so, and without giving the member an opportunity to make representations.

The members of an examination committee cannot be prosecuted for an act performed in good faith in the exercise of their functions.

60. The members of an examination committee are not remunerated except in such cases and on such conditions as may be determined by the Government.

They are, however, entitled to the reimbursement of any expenses incurred in the exercise of their functions, on the conditions determined by the Government.

§3. — *Remuneration and other conditions of employment*

61. The Government makes regulations determining

(1) the mode of remuneration of the members and the applicable standards and scales as well as the method for determining the annual percentage of salary advancement up to the maximum salary rate and the annual percentage of the adjustment of the remuneration of members whose salary has reached the maximum rate; and

(2) the conditions under which and the extent to which a member may be reimbursed for expenses incurred in the exercise of the functions of office.

The Government may also make regulations determining other conditions of employment applicable to all or some members, including employee benefits other than a pension plan.

Regulatory provisions may vary according to whether they apply to a member holding an administrative office within the Tribunal.

The regulations come into force on the 15th day following the date of their publication in the *Gazette officielle du Québec* or on a later date specified in the regulations.

62. The Government determines the members' remuneration, employee benefits and other conditions of employment in accordance with the regulations.

63. Once a member's remuneration has been set, it may not be reduced.

However, additional remuneration attaching to an administrative office within the Tribunal ceases on termination of the office.

64. The pension plan of Tribunal members is determined pursuant to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) or the Act respecting the Civil Service Superannuation Plan (chapter R-12), as the case may be.

65. A public servant appointed as a Tribunal member ceases to be subject to the Public Service Act (chapter F-3.1.1) in all matters concerning the office of member; for the duration of the term of office and for the purpose of discharging the duties of office, such a public servant is on full leave without pay.

§4.—*Ethics and impartiality*

66. Before entering office, members must take an oath, solemnly affirming the following: "I (...) swear that I will exercise the powers and fulfil the duties of my office impartially and honestly and to the best of my knowledge and abilities."

Members take the oath before the president of the Tribunal; the president takes the oath before a judge of the Court of Québec.

The writing evidencing the oath is sent to the Minister.

67. The Government must, after consultation with the president, establish a code of ethics applicable to the members.

The Tribunal must make the code public.

68. The code of ethics sets out the rules of conduct of members and their duties toward the public, the parties, the parties' witnesses and the persons representing the parties; it defines, in particular, conduct that is derogatory to the honour, dignity or integrity of members. In addition, it may determine the activities or situations that are incompatible with their office, their obligations concerning the disclosure of interests, and the functions they may exercise free of charge.

69. A member may not, on pain of forfeiture of office, have a direct or indirect interest in an enterprise that may cause the member's personal interest to conflict with the duties of office, unless the interest devolves to the member by succession or gift and the member renounces it or disposes of it with dispatch.

70. In addition to complying with conflict of interest requirements and the rules of conduct and duties imposed by the code of ethics established under this Act, members must refrain from engaging in activities or placing themselves in situations that are incompatible, within the meaning of that code, with the exercise of their functions.

71. Full-time members must devote themselves exclusively to their office, but may, with the president's written consent, engage in teaching activities for which they may be remunerated. They may also carry out any mandate conferred on them by the Government after consultation with the president.

§5.—*End of term and suspension*

72. A member's term may terminate prematurely only if the member retires or resigns or is dismissed or otherwise removed from office in the circumstances described in this subdivision.

73. To resign, a member must give the Minister reasonable notice in writing and send a copy to the president.

74. The Government may dismiss a Tribunal member if the Conseil de la justice administrative so recommends, following an inquiry into a complaint for a breach of the code of ethics, of a duty under this Act or of the requirements relating to conflicts of interest or incompatible functions. It may also suspend or reprimand the member.

The complaint must be in writing, briefly state the grounds on which it is based and be sent to the seat of the council.

When examining a complaint brought against a Tribunal member, the council must act in accordance with sections 184 to 192 of the Act respecting administrative justice (chapter J-3), with the necessary modifications.

However, if the council forms an inquiry committee for the purposes of section 186 of that Act, two committee members, at least one of whom neither practises a legal profession nor is a member of a body of the Administration whose president or chair is a member of the council, must be chosen from among the council members referred to in paragraphs 1, 2 and 7 to 9 of section 167 of that Act. The third member of the inquiry committee is the council member referred to in paragraph 4 of that section or is chosen from a list drawn up by the president of the Tribunal, after consultation with all the members of the Tribunal. In the latter case, if the inquiry committee finds the complaint to be justified, the third member takes part in the deliberations of the council for the purpose of determining a penalty.

75. The Government may remove a Tribunal member from office for loss of a qualification required by law to exercise the functions of office or if in its opinion a permanent disability prevents the member from satisfactorily performing the duties of office. Permanent disability is ascertained by the

Conseil de la justice administrative after an inquiry is conducted at the request of the Minister or of the president of the Tribunal.

When conducting an inquiry to determine whether a member has a permanent disability, the council acts in accordance with sections 193 to 197 of the Act respecting administrative justice, with the necessary modifications; however, the formation of an inquiry committee is subject to the rules set out in the fourth paragraph of section 74.

76. A Tribunal member whose term has expired may, with the authorization of and for the time determined by the president, continue to exercise the functions of office in order to conclude the matters the member has begun to hear but has yet to determine; in such instances, the member is considered to be a supernumerary member for the time required.

The first paragraph does not apply to a member who has been dismissed or otherwise removed from office.

DIVISION IV

CONDUCT OF TRIBUNAL'S BUSINESS

§1.—*Administrative office*

77. The Government designates a president and vice-presidents.

Those persons must meet the requirements set out in section 52 and are designated after consultation with the Comité consultatif du travail et de la main-d'œuvre established under section 12.1 of the Act respecting the Ministère du Travail. On being appointed, they become Tribunal members holding an administrative office.

78. The Minister designates a vice-president to temporarily replace the president or another vice-president when required.

If the vice-president so designated is absent or unable to act, the Minister designates another vice-president as a replacement.

79. The administrative office of the president or a vice-president is of a fixed duration of up to five years determined in the instrument of appointment or renewal.

80. The administrative office of the president or a vice-president may terminate prematurely only if they relinquish the office, if their appointment as member expires, or if they are dismissed or otherwise removed from administrative office in the circumstances referred to in section 81.

81. The Government may remove the president or a vice-president from administrative office for loss of a qualification required by law to hold that office.

The Government may also remove those persons from administrative office if the Conseil de la justice administrative so recommends, after an inquiry conducted at the Minister's request concerning a breach pertaining only to their administrative powers and duties. The council acts in accordance with sections 193 to 197 of the Act respecting administrative justice, with the necessary modifications; however, the formation of an inquiry committee is subject to the rules set out in the fourth paragraph of section 74.

§2.—*Management and administration*

82. In addition to the powers and duties that may otherwise be assigned to the president, the president is responsible for the Tribunal's administration and general management.

The president's functions include

(1) directing the Tribunal's personnel and ensuring that they carry out their functions;

(2) fostering members' participation in the formulation of guiding principles for the Tribunal so as to maintain a high level of quality and coherence in its decisions;

(3) designating a member to be responsible for the administration of an office of the Tribunal;

(4) coordinating the work of and assigning work to the Tribunal members, who must comply with the president's orders and directives in that regard;

(5) seeing that standards of ethical conduct are complied with; and

(6) promoting the professional development of Tribunal members and personnel as regards the exercise of their functions.

83. When a member is appointed, the president assigns the member to one or more divisions of the Tribunal and one or more regions.

To expedite the Tribunal's business, the president may reassign or temporarily assign a member to another division or region.

In assigning work to members, the president takes their specific knowledge and experience into account.

Only an advocate or a notary may be assigned, permanently or temporarily, to the occupational health and safety division.

84. The president appoints full-time assessors to the occupational health and safety division.

Their function is to sit with the members and advise them on any question of a medical, professional or technical nature.

To expedite the business of that division, the president may also appoint persons who are not members of the Tribunal's personnel as part-time or temporary assessors and determine their fees.

85. The president appoints conciliators, whose function is to meet with the parties and attempt to bring them to an agreement.

86. The president appoints labour relations officers to exercise the functions, duties and powers assigned to the Tribunal by the Labour Code. The officers are charged with

(1) attempting to bring the parties to an agreement;

(2) ascertaining the representative character of an association of employees or its right to be certified; and

(3) at the president's request or on their own initiative in matters referred to them, conducting investigations into alleged contraventions of section 12 of that Code or conducting surveys or research on any question relating to certification or to the safeguarding or exercise of freedom of association.

87. The president appoints persons to conduct investigations or to help the parties come to an agreement for the purposes of Chapter V.1 of the Labour Code.

88. The offices referred to in sections 85 to 87 may be held concurrently. Persons who hold those offices must also assume any other functions entrusted to them by the president.

89. The president must establish a code of ethics applicable to assessors, conciliators, labour relations officers and investigators and see that it is observed.

The Tribunal must make the code public.

90. The president may delegate all or some of the president's powers and duties to the vice-presidents or to a member responsible for the administration of a regional office.

91. In addition to the powers and duties that may be delegated to them by the president or otherwise be assigned to them, the vice-presidents assist and

advise the president in the exercise of the president's functions and perform their administrative functions under the president's authority.

92. The Tribunal may enter into an agreement with any person, association, partnership or body, or with the Government or a department or body of the Government.

It may also, subject to the applicable legislative provisions, enter into an agreement with another government or an international organization, or with a body of such a government or organization.

§3.—*Personnel and material and financial resources*

93. The secretary and the other members of the Tribunal's personnel are appointed in accordance with the Public Service Act.

94. The secretary has custody of the Tribunal's records.

95. Documents emanating from the Tribunal are authentic if they are signed or, in the case of copies, if they are certified by the president, a vice-president or the secretary or by a person designated by the president for that purpose.

96. Once a matter is terminated, the parties must retrieve the exhibits they produced and the documents they filed.

Exhibits and documents that are not retrieved may be destroyed after the expiry of one year from the date of the Tribunal's final decision or from the date of the proceeding terminating the matter, unless the president decides otherwise.

97. The Administrative Labour Tribunal Fund is established.

The Fund is dedicated to financing the Tribunal's activities.

98. The following are credited to the Fund:

(1) the sums transferred to it by the Minister out of the appropriations allocated for that purpose by Parliament;

(2) the sums paid by the Commission des normes, de l'équité, de la santé et de la sécurité du travail under section 366.1 of the Act respecting industrial accidents and occupational diseases, section 28.1 of the Act respecting labour standards and section 228.1 of the Act respecting occupational health and safety;

(3) the sums paid by the Commission de la construction du Québec under section 8.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry, by a mandatary Corporation

and by the Régie du bâtiment du Québec under sections 129.11.1 and 152.1 of the Building Act;

(4) the sums transferred to it by the Minister for the purposes of section 41.1 of the Act respecting workforce vocational training and qualification;

(5) the sums collected in accordance with the tariff of administrative fees, professional fees and other charges relating to the matters brought before, the pleadings and other documents filed with or the services provided by the Tribunal; and

(6) the sums transferred to it by the Minister of Finance under the first paragraph of section 54 of the Financial Administration Act (chapter A-6.001).

Despite section 51 of the Financial Administration Act, the books of account of the Administrative Labour Tribunal Fund need not be kept separately from the Tribunal's books and accounts. In addition, section 53, the second paragraph of section 54 and section 56 of that Act do not apply to the Fund.

99. The sums required for the purposes of the Tribunal's activities are debited from the Fund.

100. The Tribunal's fiscal year ends on 31 March.

101. Each year the president submits the Tribunal's budgetary estimates for the following fiscal year to the Minister, in accordance with the form, content and schedule determined by the Minister.

The estimates are submitted to the Government for approval.

The Tribunal's budgetary estimates must include, in relation to the Administrative Labour Tribunal Fund, the elements listed in subparagraphs 1 to 5 of the second paragraph of section 47 of the Financial Administration Act and, as applicable, the excess amount referred to in section 52 of that Act.

Despite the third paragraph of section 47 of the Financial Administration Act, the Tribunal's budgetary estimates need not be prepared jointly with the Minister of Finance and the Chair of the Conseil du trésor.

Once approved by the Government, the Tribunal's budgetary estimates are sent to the Minister of Finance, who includes the elements relating to the Administrative Labour Tribunal Fund in the special funds budget.

102. The Tribunal's books and accounts are audited by the Auditor General each year and whenever the Government so orders.

103. The Tribunal must, not later than 30 June each year, report to the Minister on its activities and governance. The report must contain the information required by the Minister.

The report must not designate by name any person involved in the matters brought before the Tribunal. The Tribunal may, in the report, make recommendations on the Acts, regulations, policies, programs and administrative procedures under its jurisdiction.

The Minister must table the report in the National Assembly without delay or, if the Assembly is not sitting, within 15 days after resumption.

104. Each year, the president presents a plan to the Minister in which the president sets out management objectives aimed at ensuring the accessibility of the Tribunal and the quality and promptness of its decision-making process, and gives an account of the results achieved in the preceding year.

§4.—*Regulations*

105. In a regulation passed by a majority of its members, the Tribunal may make rules of evidence and procedure specifying the manner in which the rules established by this Act or by the Acts under which matters are heard by the Tribunal are to be applied and make exceptions in the application of the rules established by law concerning a recourse or a division of the Tribunal.

The Tribunal may also establish the rules to be observed by the parties in reaching an agreement or drawing up a list pursuant to Chapter V.1 of the Labour Code.

Such a regulation is submitted to the Government for approval.

106. Except before the occupational health and safety division, the Government may, by regulation, determine the tariff of administrative fees, professional fees and other charges relating to the matters brought before, the pleadings and other documents filed with or the services provided by the Tribunal, as well as the mode of payment of such fees and charges.

§5.—*Immunity and recourses*

107. The Tribunal, its members and its personnel members may not be prosecuted for an act performed in good faith in the exercise of their functions.

108. Except on a question of jurisdiction, no recourse under articles 33 and 834 to 846 of the Code of Civil Procedure may be exercised nor any injunction granted against the Tribunal, its members or its labour relations officers acting in their official capacity.

A judge of the Court of Appeal may, on a motion, summarily annul any writ, order or injunction issued or granted contrary to this section.

109. No recourse may be exercised by reason or in consequence of a report or an order made by the Tribunal under Chapter V.1 of the Labour Code or any related publications.

CHAPTER II

AMENDING, TRANSITIONAL AND FINAL PROVISIONS

DIVISION I

AMENDING PROVISIONS

WORKERS' COMPENSATION ACT

110. Section 46 of the Workers' Compensation Act (chapter A-3) is amended by replacing "Commission des normes du travail" in paragraphs *a* and *b* of subsection 7 by "Commission".

ACT RESPECTING INDUSTRIAL ACCIDENTS AND OCCUPATIONAL DISEASES

111. Section 2 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001) is amended

(1) by replacing the definition of "**Commission**" by the following definition:

"**"Commission"** means the Commission des normes, de l'équité, de la santé et de la sécurité du travail";

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

"**"Administrative Labour Tribunal"** or **"Tribunal"** means the Administrative Labour Tribunal established by the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15);".

112. Section 43 of the Act is amended by replacing "the fourth paragraph of section 296 and sections 429.25, 429.26 and 429.32" by "the second paragraph of section 296 of this Act and the first and second paragraphs of section 13 of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15)".

113. Section 329 of the Act is amended by adding the following paragraph at the end:

"A worker referred to in the first paragraph may, at any time until the end of the proof and hearing, intervene before the Tribunal in a proceeding under this section."

114. Section 359 of the Act is amended

(1) by replacing “the Commission des lésions professionnelles” by “the Tribunal”;

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

“If such a contestation concerns a decision cancelling an income replacement indemnity granted by the Commission, the Tribunal may order that the execution of the contested decision be postponed as regards that conclusion and that the effects of the initial decision be maintained for the time it specifies, provided the beneficiary demonstrates that there is an emergency or that he would suffer serious harm were the initial decision of the Commission to cease to have effect.

The following must be heard and decided by preference:

(1) a contestation referred to in the second paragraph;

(2) a contestation brought under this section and concerning the reduction or suspension of an indemnity established under subparagraph *e* of paragraph 2 of section 142.

The following must be heard and decided as a matter of priority:

(1) a contestation brought under this section in respect of the existence of an employment injury other than a recurrence, relapse or aggravation, or the fact that the person is a worker or is considered to be a worker;

(2) a contestation brought under this section and concerning the foreseeable date when the worker’s employment injury will consolidate or the foreseeable time the injury will take to consolidate, or the existence or assessment of the worker’s functional disability.

A decision in respect of a contestation referred to in the fourth paragraph must be rendered within 90 days after the originating pleading is filed and within 60 days after the matter is taken under advisement.”

115. The Act is amended by inserting the following section after section 366:

“**366.1.** The Commission shall contribute to the Administrative Labour Tribunal Fund established by section 97 of the Act to group the Commission de l’équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) to cover the expenses incurred by the Tribunal in relation to proceedings brought before the Tribunal under this Act.

The amount of the Commission’s contribution and the terms of payment are determined by the Government after consultation with the Commission by the Minister.”

116. Chapter XII of the Act, comprising sections 367 to 429.59, is repealed.

117. Section 589 of the Act is amended

(1) by replacing "Commission de la santé et de la sécurité du travail" by "Commission des normes, de l'équité, de la santé et de la sécurité du travail";

(2) by striking out ", except Chapter XII" at the end.

FINANCIAL ADMINISTRATION ACT

118. Schedule 1 to the Financial Administration Act (chapter A-6.001) is amended by striking out "Commission de l'équité salariale".

119. Schedule 2 to the Act is amended

(1) by striking out "Commission des lésions professionnelles", "Commission des normes du travail" and "Commission des relations du travail";

(2) by inserting "Administrative Labour Tribunal" in alphabetical order.

ACT RESPECTING THE AGENCE DU REVENU DU QUÉBEC

120. Section 50 of the Act respecting the Agence du revenu du Québec (chapter A-7.003) is amended

(1) by replacing "of the Commission des relations du travail established under the Labour Code (chapter C-27)" in the first paragraph by "of the Administrative Labour Tribunal";

(2) by replacing "to the Commission des relations du travail" in the third paragraph by "to the Administrative Labour Tribunal".

HEALTH INSURANCE ACT

121. Section 65 of the Health Insurance Act (chapter A-29) is amended by replacing "Commission de la santé et de la sécurité du travail, the Commission des normes du travail" in the sixth paragraph by "Commission des normes, de l'équité, de la santé et de la sécurité du travail".

ACT RESPECTING THE BARREAU DU QUÉBEC

122. Section 128 of the Act respecting the Barreau du Québec (chapter B-1) is amended, in subsection 2,

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

"(2) the Administrative Labour Tribunal;";

(2) by replacing "Commission de la santé et de la sécurité du travail established pursuant to the Act respecting occupational health and safety (chapter S-2.1), a review board established under the said Act or the Workers' Compensation Act (chapter A-3)," in subparagraph 3 of paragraph *a* by "Commission des normes, de l'équité, de la santé et de la sécurité du travail established by the Act respecting occupational health and safety (chapter S-2.1), a review board established under the Workers' Compensation Act (chapter A-3) or" and by striking out ", the Commission d'appel en matière de lésions professionnelles established pursuant to the Act respecting industrial accidents and occupational diseases (chapter A-3.001) or the Commission des lésions professionnelles established under the said Act" in that subparagraph.

BUILDING ACT

123. Section 129.11.1 of the Building Act (chapter B-1.1) is amended by replacing "fund of the Commission des relations du travail, established under section 137.62 of the Labour Code (chapter C-27)," by "Administrative Labour Tribunal Fund established by section 97 of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15)".

124. Section 152.1 of the Act is amended by replacing "fund of the Commission des relations du travail, established under section 137.62 of the Labour Code (chapter C-27)," by "Administrative Labour Tribunal Fund established by section 97 of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15)", with the necessary modifications.

CITIES AND TOWNS ACT

125. Section 72.1 of the Cities and Towns Act (chapter C-19) is replaced by the following section:

"**72.1.** The provisions of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) that pertain to the Administrative Labour Tribunal, its members, their decisions and the exercise of their jurisdiction and section 100.12 of the Labour Code (chapter C-27) apply, with the necessary modifications."

LABOUR CODE

126. Section 1 of the Labour Code (chapter C-27) is amended

(1) by replacing "Commission" in paragraph *b* by "Tribunal", with the necessary modifications;

(2) by striking out paragraph *i*;

(3) by replacing "Commission" when it appears in subparagraphs 1 and 3 of paragraph *l* as a reference to the Commission des relations du travail by "Tribunal", with the necessary modifications;

(4) by replacing subparagraph 7 of paragraph *l* by the following subparagraph:

"(7) a public servant of the Tribunal assigned to functions set out in section 86 or 87 of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15);";

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

"(*t*) "Tribunal": the Administrative Labour Tribunal established by the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15);".

127. The Code is amended by inserting the following section after section 14:

"**14.0.1.** Any complaint to the Tribunal relating to the application of section 12, section 13 or, in the case of a refusal to employ a person, section 14, must be filed with the Tribunal within 30 days of the alleged contravention coming to light.

In addition to the powers otherwise conferred on it, the Tribunal may dissolve an association of employees if it is proved to the Tribunal that the association participated in a contravention of section 12. If the association is a professional syndicate, the Tribunal shall send an authentic copy of its decision to the enterprise registrar, who shall give notice of the decision in the *Gazette officielle du Québec*."

128. Section 16 of the Code is amended by replacing "at one of the offices of the Commission" by "with the Tribunal".

129. The Code is amended by inserting the following section after section 39:

"**39.1.** A decision concerning a petition for certification must be rendered within 60 days after the petition is filed.

Section 35 of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) does not apply if such a decision is rendered by a labour relations officer. The labour relations officer must, however, allow the interested parties to make representations and, if appropriate, to produce documents to complete the record."

130. The Code is amended by inserting the following section after section 46:

"**46.1.** The Tribunal's decision upon a motion referred to in the first paragraph of section 46 with regard to the applicability of sections 45 to 45.3 must be rendered within 90 days after the motion is filed."

131. Section 47.3 of the Code is amended by striking out ", within six months,".

132. Section 47.5 of the Code is amended by inserting the following paragraph before "If the Commission considers that":

"**47.5.** Any complaint based on section 47.2 must be made within six months of the employee becoming aware of the actions giving rise to the complaint."

133. Section 100.2 of the Code is amended by replacing "136" in the third paragraph by "27 of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15)".

134. Section 101 of the Code is amended by replacing the second sentence by the following sentence: "Section 51 of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) applies to the arbitration award, with the necessary modifications."

135. Section 111.3 of the Code is amended by adding the following paragraph at the end:

"A decision in respect of an application under the first paragraph must be rendered within the period comprised between the end of the period for filing an application for certification and the date of expiration of the collective agreement or document in lieu thereof. The second paragraph of section 39.1 applies to such a decision."

136. Section 111.22 of the Code is replaced by the following section:

"**111.22.** When the Tribunal acts under a provision of this chapter, sections 21 to 23, 35 and 45, the second and third paragraphs of section 46 and the third and fourth paragraphs of section 51 of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) do not apply."

137. The Code is amended by inserting the following after section 111.32:

"**CHAPTER V.4**

"GENERAL POWERS OF THE TRIBUNAL

"**111.33.** In addition to the powers assigned to it by this Code and the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15), the Tribunal may, for the purposes of this Code,

(1) order a person, a group of persons, an association or a group of associations to do, not do or cease doing something in order to comply with this Code;

(2) require any person to remedy any act done or any omission made in contravention of this Code;

(3) order a person or a group of persons, taking into consideration the conduct of the parties, to apply the measures of redress it considers best;

(4) issue an order not to authorize or participate in, or to cease authorizing or participating in, a strike or slowdown within the meaning of section 108 or a lock-out that is or would be contrary to this Code, or to take the measures it considers appropriate to induce the persons represented by an association not to participate in, or to cease participating in, such a strike, slowdown or lock-out; and

(5) order, where applicable, that the grievance and arbitration procedure under a collective agreement be accelerated or modified.

However, these powers do not apply in the case of a strike, a slowdown, any concerted action other than a strike or slowdown or a lock-out, whether real or apprehended, in a public service or in the public and parapublic sectors within the meaning of Chapter V.1."

138. Chapter VI of Title I of the Code, comprising sections 112 to 137.63, is repealed.

139. Section 138 of the Code is amended by striking out everything that follows subparagraph *e* of the first paragraph.

140. Section 139 of the Code is amended by replacing "an arbitrator, the Commission, any of its commissioners or a labour relations officer of the Commission acting in their official capacity" by "arbitrators acting in their official capacity".

141. Section 139.1 of the Code is amended by replacing "to any person, body or agency mentioned in section 139 acting in their official capacities" by "to arbitrators acting in their official capacity".

142. Section 140.1 of the Code is repealed.

143. Section 144 of the Code is amended by replacing "of the Commission" by "of the Tribunal under this Code".

144. Sections 150 and 151 of the Code are repealed.

145. Section 152.1 of the Code is amended by striking out the second sentence.

146. Schedule I to the Code is repealed.

MUNICIPAL CODE OF QUÉBEC

147. Article 267.0.3 of the Municipal Code of Québec (chapter C-27.1) is replaced by the following article:

"**267.0.3.** The provisions of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) that pertain to the Administrative Labour Tribunal, its members, their decisions and the exercise of their jurisdiction and section 100.12 of the Labour Code (chapter C-27) apply, with the necessary modifications."

148. Article 678.0.2.6 of the Code is amended by replacing the third paragraph by the following paragraphs:

"An officer or employee dismissed by a local municipality who is not identified in a document referred to in the first paragraph of article 678.0.2.3 may, if the officer or employee believes that the document should provide that identification, file a complaint in writing within 30 days of being dismissed with the Administrative Labour Tribunal requesting it to conduct an inquiry.

The provisions of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) that pertain to the Administrative Labour Tribunal, its members, their decisions and the exercise of their jurisdiction apply, with the necessary modifications, as do the provisions of the Labour Code (chapter C-27) that pertain to the powers of the members of the Tribunal."

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE MONTRÉAL

149. Section 74 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01) is replaced by the following section:

"**74.** The provisions of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) that pertain to the Administrative Labour Tribunal, its members, their decisions and the exercise of their jurisdiction and section 100.12 of the Labour Code (chapter C-27) apply, with the necessary modifications."

ACT RESPECTING THE COMMUNAUTÉ MÉTROPOLITAINE DE QUÉBEC

150. Section 65 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02) is replaced by the following section:

"**65.** The provisions of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) that pertain to the Administrative Labour Tribunal, its members, their decisions and the exercise of their jurisdiction and section 100.12 of the Labour Code (chapter C-27) apply, with the necessary modifications."

ACT RESPECTING CONTRACTING BY PUBLIC BODIES

151. Section 7.1 of the Act respecting contracting by public bodies (chapter C-65.1) is repealed.

ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

152. Section 88.1 of the Act respecting elections and referendums in municipalities (chapter E-2.2) is amended by replacing the second paragraph by the following paragraph:

"Any contravention of the first paragraph authorizes the person on whom the penalty is imposed to assert his rights before the Administrative Labour Tribunal. The provisions applicable to a remedy relating to the exercise by an employee of a right under the Labour Code (chapter C-27) apply, with the necessary modifications."

153. Section 356 of the Act is amended

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

"**356.** An employee believing himself to be the victim of a contravention of a provision of this division may file a complaint with the Administrative Labour Tribunal. The provisions applicable to a remedy relating to the exercise by an employee of a right under the Labour Code (chapter C-27) apply, with the necessary modifications.";

(2) by replacing "the Commission des relations du travail" in the second and third paragraphs by "the Administrative Labour Tribunal".

ACT RESPECTING SCHOOL ELECTIONS

154. Section 30.1 of the Act respecting school elections (chapter E-2.3) is amended by replacing the second paragraph by the following paragraph:

"Any contravention of the first paragraph authorizes the persons on whom the penalty is imposed to assert their rights before the Administrative Labour Tribunal. The provisions applicable to a remedy relating to the exercise by an employee of a right under the Labour Code (chapter C-27) apply, with the necessary modifications."

155. Section 205 of the Act is replaced by the following section:

"**205.** An employee believing himself to be the victim of a contravention of a provision of this chapter may file a complaint with the Administrative Labour Tribunal. The provisions applicable to a remedy relating to the exercise by an employee of a right under the Labour Code (chapter C-27) apply, with the necessary modifications."

ELECTION ACT

156. Section 255 of the Election Act (chapter E-3.3) is amended

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

"**255.** An employee believing himself to be the victim of a contravention of a provision of this division may file a complaint with the Administrative Labour Tribunal. The provisions applicable to a remedy relating to the exercise

by an employee of a right under the Labour Code (chapter C-27) apply in such a case, with the necessary modifications.";

(2) by replacing "the Commission des relations du travail" in the second and third paragraphs by "the Administrative Labour Tribunal".

PAY EQUITY ACT

157. Section 4 of the Pay Equity Act (chapter E-12.001) is amended by adding the following paragraph at the end:

"In this Act, unless the context indicates otherwise, "Commission" means the Commission des normes, de l'équité, de la santé et de la sécurité du travail."

158. The heading of Chapter V of the Act is replaced by the following heading:

"DUTIES AND POWERS OF THE COMMISSION".

159. Division I of Chapter V of the Act, comprising sections 77 to 92, is repealed.

160. The Act is amended by striking out the following headings before section 93:

"**DIVISION II**

"DUTIES AND POWERS".

161. Section 94 of the Act is amended by replacing "its duties and powers" in the introductory clause by "the duties and powers assigned to it by this Act".

162. Section 95.2 of the Act is amended by replacing "the president of the Commission" by "the vice-chairman of the Commission who is responsible for matters relating to this Act".

163. Section 95.4 of the Act is amended by adding "under this Act" at the end of subparagraph 1 of the first paragraph.

164. Section 98 of the Act is amended by inserting "or subparagraph 3 of the first paragraph of section 76.2" after "32".

165. Section 114 of the Act is amended by inserting "made under this Act" after "Commission" in the second paragraph.

166. The Act is amended by inserting the following chapter after section 114:

"**CHAPTER VII.1**

"FINANCING

"**114.1.** The expenses incurred for the purposes of this Act are paid out of the contributions collected under Chapter III.1 of the Act respecting labour standards (chapter N-1.1)."

ACT RESPECTING MUNICIPAL TAXATION

167. Section 200 of the Act respecting municipal taxation (chapter F-2.1) is amended

(1) by replacing "with the Commission des relations du travail established by the Labour Code (chapter C-27) to make an inquiry" in the second paragraph by "with the Administrative Labour Tribunal requesting it to conduct an inquiry";

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

"The provisions of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) that pertain to the Administrative Labour Tribunal, its members, their decisions and the exercise of their jurisdiction and section 100.12 of the Labour Code (chapter C-27) apply, with the necessary modifications.";

(3) by replacing all occurrences of "Commission des relations du travail" in the last paragraph by "Administrative Labour Tribunal", with the necessary modifications.

JURORS ACT

168. Section 47 of the Jurors Act (chapter J-2) is amended, in the second paragraph, by replacing "the Commission des relations du travail established by the Labour Code (chapter C-27)" by "the Administrative Labour Tribunal" and "the Code" by "the Labour Code (chapter C-27)".

ACT RESPECTING ADMINISTRATIVE JUSTICE

169. Section 167 of the Act respecting administrative justice (chapter J-3) is amended by replacing paragraphs 3 to 6 by the following paragraphs:

"(3) the president of the Administrative Labour Tribunal;

"(4) a member of the Administrative Labour Tribunal, other than a vice-president, chosen after consultation with all its members;".

170. Section 168 of the Act is amended by striking out "6," in the first paragraph.

171. Section 184.2 of the Act is amended

(1) by replacing "seven" in the first paragraph by "five";

(2) by replacing "Three" in the second paragraph by "Two";

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

"The quorum of the committee is three members."

ANTI-CORRUPTION ACT

172. Section 72 of the Anti-Corruption Act (chapter L-6.1) is amended

(1) by replacing "Commission des relations du travail" in the first paragraph by "Administrative Labour Tribunal", with the necessary modifications;

(2) by replacing "of the Labour Code (chapter C-27) that pertain to the Commission des relations du travail and its commissioners and to their decisions and the exercise of their powers" in the second paragraph by "of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) that pertain to the Administrative Labour Tribunal, its members, their decisions and the exercise of their jurisdiction".

ACT RESPECTING LABOUR STANDARDS

173. Section 1 of the Act respecting labour standards (chapter N-1.1) is amended by replacing "the Commission des normes du travail established under section 4" in subparagraph 2 of the first paragraph by "the Commission des normes, de l'équité, de la santé et de la sécurité du travail".

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

"FUNCTIONS AND POWERS OF THE COMMISSION".

175. Sections 4 and 6 to 28 of the Act are repealed.

176. Section 28.1 of the Act is replaced by the following section:

"**28.1.** The Commission shall contribute to the Administrative Labour Tribunal Fund established by section 97 of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) to cover the expenses incurred by the Tribunal in relation to proceedings brought before the Tribunal under Divisions II to III of Chapter V of this Act.

The amount of the Commission's contribution and the terms of payment are determined by the Government after consultation with the Commission by the Minister."

177. Section 29 of the Act is amended by striking out paragraph 1.

178. Section 31 of the Act is repealed.

179. The Act is amended by inserting the following chapter after section 39.0.0.3:

"**CHAPTER III.0.1**

"LABOUR STANDARDS ADVISORY COMMITTEE

"**39.0.0.4.** The Minister shall, by an order published in the *Gazette officielle du Québec*, create a labour standards advisory committee whose role is to provide its opinion on any matter that the Minister or the Commission submits to it concerning the carrying out of this Act.

The advisory committee is composed of the number of members determined by the ministerial order, including at least one person from each of the following groups:

(1) non-unionized employees;

(2) unionized employees;

(3) employers from the big business sector;

(4) employers from the small and medium-sized business sector;

(5) employers from the cooperative sector;

(6) women;

(7) young people;

(8) families; and

(9) cultural communities.

The members are appointed after consultation with bodies that, in the Minister's view, are representative of those groups.

The ministerial order may specify how the advisory committee is to carry out its consultations and set out the committee's operating rules.

"**39.0.0.5.** Meetings of the advisory committee are called and chaired by the vice-chairman who is responsible for matters relating to this Act. The Commission shall assume the secretarial work for the committee. The secretary designated by the Commission shall see to the preparation and conservation of the minutes and opinions of the committee.

"**39.0.0.6.** The members of the committee receive no remuneration except in the cases, on the conditions and to the extent determined in the ministerial order. However, they are entitled to be reimbursed for expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the ministerial order.

"**39.0.0.7.** The Commission shall seek the advisory committee's opinion

(1) on any regulation it intends to make under this Act;

(2) on any tools it intends to propose in order to facilitate the application of this Act;

(3) on any problems encountered in the application of this Act that it identifies; and

(4) on any other matter that it sees fit to submit to the committee or that the Minister determines.

The advisory committee's opinions are not binding on the Commission."

180. Section 123.4 of the Act is amended

(1) by replacing "by the Commission des normes du travail, the Commission des normes du travail" in the first paragraph by "by the Commission des normes, de l'équité, de la santé et de la sécurité du travail, the latter" and "to the Commission des relations du travail" by "to the Administrative Labour Tribunal";

(2) by inserting "and of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15)" after "Labour Code (chapter C-27)" in the second paragraph.

181. Section 123.14 of the Act is replaced by the following section:

"**123.14.** The provisions of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) that pertain to the Administrative Labour Tribunal, its members, their decisions and the exercise of their jurisdiction and section 100.12 of the Labour Code (chapter C-27) apply, with the necessary modifications."

182. Section 127 of the Act is replaced by the following section:

"**127.** The provisions of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) that pertain to the Administrative Labour Tribunal, its members, their decisions and the exercise of their jurisdiction and section 100.12 of the Labour Code (chapter C-27) apply, with the necessary modifications."

183. The Act is amended by inserting the following section after section 145:

"**145.1.** Penal proceedings for an offence under this Act may be instituted by the Commission."

ACT RESPECTING MUNICIPAL TERRITORIAL ORGANIZATION

184. Section 176.20.1 of the Act respecting municipal territorial organization (chapter O-9) is amended by replacing paragraph 3 by the following paragraph:

"(3) contributions paid to the Commission des normes, de l'équité, de la santé et de la sécurité du travail;".

ACT RESPECTING THE PROCESS FOR DETERMINING THE REMUNERATION OF CRIMINAL AND PENAL PROSECUTING ATTORNEYS AND RESPECTING THEIR COLLECTIVE BARGAINING PLAN

185. Section 11 of the Act respecting the process for determining the remuneration of criminal and penal prosecuting attorneys and respecting their collective bargaining plan (chapter P-27.1) is amended by striking out "and the second paragraph of section 116" in the second paragraph.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

186. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is amended

(1) by striking out both occurrences of "the Commission des relations du travail";

(2) by replacing "the Commission de la santé et de la sécurité du travail" in paragraph 5 by "the Commission des normes, de l'équité, de la santé et de la sécurité du travail";

(3) by replacing paragraph 9 by the following paragraph:

"(9) THE CHAIR OF THE BOARD OF DIRECTORS AND CHIEF EXECUTIVE OFFICER OF THE COMMISSION DES NORMES, DE L'ÉQUITÉ, DE LA SANTÉ ET DE LA SÉCURITÉ DU TRAVAIL".

187. Schedule III to the Act is amended by replacing "the Commission des normes du travail" and "the Commission de la santé et de la sécurité du travail" by "the Commission des normes, de l'équité, de la santé et de la sécurité du travail".

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

188. Schedule II to the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended

(1) by replacing "the Commission de la santé et de la sécurité du travail" in paragraph 6 by "the Commission des normes, de l'équité, de la santé et de la sécurité du travail";

(2) by replacing paragraph 10 by the following paragraph:

"(10) THE CHAIR OF THE BOARD OF DIRECTORS AND CHIEF EXECUTIVE OFFICER OF THE COMMISSION DES NORMES, DE L'ÉQUITÉ, DE LA SANTÉ ET DE LA SÉCURITÉ DU TRAVAIL".

189. Schedule V to the Act is amended by replacing "the Commission des normes du travail" and "the Commission de la santé et de la sécurité du travail" by "the Commission des normes, de l'équité, de la santé et de la sécurité du travail".

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

190. Section 8.1 of the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20) is amended by replacing "to the fund of the Commission des relations du travail, established by section 137.62 of the Labour Code (chapter C-27), to cover the expenses incurred by the latter commission" in the first paragraph by "to the Administrative Labour Tribunal Fund established by section 97 of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) to cover the expenses incurred by the Tribunal".

191. Section 22 of the Act is amended

(1) by replacing "commissioner of the Commission des relations du travail" and all occurrences of "commissioner" in the first paragraph by "member of the Administrative Labour Tribunal" and "member", respectively;

(2) by replacing all occurrences of "commissioner" in the second and third paragraphs by "member".

192. Section 23 of the Act is amended by replacing "commissioner of the Commission des relations du travail" by "member of the Administrative Labour Tribunal".

193. Section 27 of the Act is amended by replacing "file a complaint with the Commission des relations du travail and request that it exercise the powers granted under section 47.5 of the Code. In addition to the powers entrusted to it by the Code, the Commission des relations du travail may" in the third paragraph by "file a complaint with the Administrative Labour Tribunal and request that it exercise the powers granted under section 47.5 of that Code. In addition to the powers entrusted to it by that Code and the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15), the Tribunal may".

194. Section 32 of the Act is amended by replacing the third paragraph by the following paragraph:

"The voting period begins on the first working day of the eleventh month preceding the expiry date of the collective agreement made under section 47 and ends 20 days later. The counting of the votes begins on the first working day after the voting period, with all the ballot papers that have been received by the time the counting begins."

195. Section 58.1 of the Act is amended

(1) by replacing "the Commission des relations du travail" by "the Administrative Labour Tribunal";

(2) by replacing "119" by "111.33".

196. Section 107 of the Act is amended

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

"**107.** The provisions applicable to a remedy relating to the exercise by an employee of a right under the Labour Code (chapter C-27) apply, with the necessary modifications, to a complaint filed with the Administrative Labour Tribunal under section 105 of this Act.";

(2) by replacing "The Commission des relations du travail" in the second paragraph by "The Administrative Labour Tribunal", with the necessary modifications.

197. Section 124 of the Act is amended by replacing the second paragraph by the following paragraph:

"However, the provisions of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) and the Labour Code (chapter C-27) that pertain to the Administrative Labour Tribunal, its members and its labour relations officers and the relevant provisions of regulations made under them apply in the construction industry to any request, application, motion, complaint or proceedings brought before the Tribunal under this Act."

ACT RESPECTING THE REPRESENTATION OF CERTAIN HOME CHILDCARE PROVIDERS AND THE NEGOTIATION PROCESS FOR THEIR GROUP AGREEMENTS

198. Section 3 of the Act respecting the representation of certain home childcare providers and the negotiation process for their group agreements (chapter R-24.0.1) is amended by replacing "the Commission des relations du travail established by section 112 of the Labour Code (chapter C-27)" in the first paragraph by "the Administrative Labour Tribunal".

199. Section 58 of the Act is amended

(1) by replacing "of the Commission de la santé et de la sécurité du travail, established by section 137 of the Act respecting occupational health and safety (chapter S-2.1), and of the Commission des lésions professionnelles, established by section 367 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001)" in the first paragraph by "of the Commission des normes, de l'équité, de la santé et de la sécurité du travail and the Administrative Labour Tribunal";

(2) by replacing "Commission de la santé et de la sécurité du travail" in the third paragraph by "Commission des normes, de l'équité, de la santé et de la sécurité du travail".

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

"**59.** The provisions of the Labour Code (chapter C-27) and the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) that pertain to the Administrative Labour Tribunal, its members and its labour relations officers apply, with the necessary modifications, to any application that lies within the Tribunal's jurisdiction under the provisions of this Act, except section 58.

Likewise, the relevant provisions of the rules of evidence and procedure made under that Code, that Act and their regulations apply to any applications the Tribunal may receive."

201. Section 109 of the Act is replaced by the following section:

"**109.** The Commission des normes, de l'équité, de la santé et de la sécurité du travail may not receive a complaint filed under the Pay Equity Act (chapter E-12.001) by a home childcare provider to whom this Act applies."

ACT RESPECTING THE REPRESENTATION OF FAMILY-TYPE RESOURCES AND CERTAIN INTERMEDIATE RESOURCES AND THE NEGOTIATION PROCESS FOR THEIR GROUP AGREEMENTS

202. Section 4 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) is amended by replacing "the Commission des relations du travail established by section 112 of the Labour Code (chapter C-27)" by "the Administrative Labour Tribunal".

203. Section 53 of the Act is amended

(1) by replacing "the Commission des relations du travail" in subparagraph 3 of the second paragraph by "the Administrative Labour Tribunal";

(2) by replacing "The Commission des relations du travail may, on its own initiative or at the request of an interested person, exercise its powers under the Labour Code (chapter C-27) in order to enforce this section if, in its opinion," in the third paragraph by "The Administrative Labour Tribunal may, on its own initiative or at the request of an interested person, exercise its powers under the Labour Code (chapter C-27) and the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) in order to enforce this section if, in its opinion,".

204. Section 58 of the Act is amended

(1) by replacing "of the Commission de la santé et de la sécurité du travail established by section 137 of the Act respecting occupational health and safety (chapter S-2.1) and of the Commission des lésions professionnelles established by section 367 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001)" in the first paragraph by "of the Commission des normes, de l'équité, de la santé et de la sécurité du travail and the Administrative Labour Tribunal";

(2) by replacing "Commission de la santé et de la sécurité du travail" in the third paragraph by "Commission des normes, de l'équité, de la santé et de la sécurité du travail".

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

"**59.** The provisions of the Labour Code (chapter C-27) and the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) that pertain to the Administrative Labour Tribunal, its members and its labour relations officers apply, with the necessary modifications, to any application that lies within the Tribunal's jurisdiction under the provisions of this Act, except section 58. Likewise, the relevant provisions of the rules of evidence and procedure made under that Code, that Act and their regulations apply to any applications the Tribunal may receive."

206. Section 132 of the Act is replaced by the following section:

"**132.** The Commission des normes, de l'équité, de la santé et de la sécurité du travail may not receive a complaint filed under the Pay Equity Act (chapter E-12.001) by a resource to whom this Act applies."

ACT RESPECTING OCCUPATIONAL HEALTH AND SAFETY

207. Section 1 of the Act respecting occupational health and safety (chapter S-2.1) is amended

(1) by replacing the definition of "**Commission**" by the following definition:

"**"Commission"** means the Commission des normes, de l'équité, de la santé et de la sécurité du travail established by section 137;";

(2) by striking out the definition of "**Commission des lésions professionnelles**";

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

"**"Administrative Labour Tribunal"** means the Administrative Labour Tribunal established by the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15);".

208. The Act is amended by inserting the following section after section 8:

"**8.0.1.** Chapter VIII.1 and sections 167, 170, 172 and 173 do not apply to the Act respecting labour standards (chapter N-1.1) or the Pay Equity Act (chapter E-12.001)."

209. Section 37.3 of the Act is amended

(1) by replacing "the Commission des lésions professionnelles" by "the Administrative Labour Tribunal";

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

"Proceedings brought under this section are heard and decided by preference."

210. Section 137 of the Act is amended by replacing "Commission de la santé et de la sécurité du travail" by "Commission des normes, de l'équité, de la santé et de la sécurité du travail".

211. Section 142 of the Act is amended by adding the following paragraphs at the end:

"One of the vice-chairmen is responsible only for matters relating to the Pay Equity Act (chapter E-12.001). Another vice-chairman is responsible for matters relating to the Act respecting labour standards (chapter N-1.1).

The vice-chairman responsible for matters relating to the Pay Equity Act is appointed after consultation with the Comité consultatif du travail et de la main-d'œuvre."

212. Section 161 of the Act is amended

(1) by inserting "the commissioners," after "the Commission,";

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

"Moreover, for the purposes of an inquiry, the commissioners have the powers and immunity of commissioners appointed under the Act respecting public inquiry commissions (chapter C-37), except the power to impose imprisonment."

213. The Act is amended by inserting the following after section 161:

"**DIVISION I.0.1**

"INDIVIDUAL DECISIONS IN PAY EQUITY MATTERS

"**161.0.1.** Individual decisions under the Pay Equity Act (chapter E-12.001) are made by the vice-chairman responsible for matters relating to the Pay Equity Act under section 142, and two commissioners.

The commissioners are appointed by the Government after consultation with bodies that, in the Minister's view, are representative of employers, employees and women.

"**161.0.2.** The commissioners are appointed for a term not exceeding five years. At the expiry of their term, they remain in office until replaced or reappointed.

"**161.0.3.** The commissioners must devote their time exclusively to the duties of their office, which they must exercise on a full-time basis.

"**161.0.4.** The commissioners' remuneration, employee benefits and other conditions of employment are determined by the Government.

"**161.0.5.** The vice-chairman responsible for matters relating to the Pay Equity Act (chapter E-12.001) and one commissioner constitute the quorum at sittings held under this division. In the case of a tie vote, the vice-chairman has a casting vote. The vice-chairman or a commissioner designated by the vice-chairman may, sitting alone, exercise the powers conferred on the Commission under Division I of Chapter VI of the Pay Equity Act.

"**161.0.6.** If a commissioner is absent or unable to act, the Minister may appoint an interim replacement on the conditions the Minister determines.

"**161.0.7.** The Government may, after consultation with the chairman and vice-chairman of the Commission, appoint any additional commissioner for the time it determines if it considers this necessary for the dispatch of business under this division; the Government shall set the additional commissioner's salary, employee benefits, additional salary, fees and allowances, as applicable."

214. The Act is amended by inserting the following section after section 162:

"**162.1.** Each year, the chairman of the board of directors and chief executive officer shall submit to the Minister the financial forecasts of the Commission relating to pay equity matters for the following fiscal year, in accordance with the form and content and on the date determined by the Minister. The forecasts, which must provide for the continuation of the activities and mission of the Commission relating to pay equity matters, are submitted to the Minister for approval."

215. Sections 167.2 and 176.0.3 of the Act are repealed.

216. The Act is amended by inserting the following section after section 172:

"**172.1.** The Commission may generally or specially authorize a person to exercise the powers conferred on it by the Pay Equity Act (chapter E-12.001) and the Act respecting labour standards (chapter N-1.1).

The second paragraph of section 172 applies to a person referred to in the first paragraph."

217. The Act is amended by inserting the following section after section 174.2:

"**174.3.** The Commission must ensure that measures are implemented to ensure that employees who are members of a professional order governed by the Professional Code (chapter C-26) comply with the standards of conduct to which they are subject."

218. Section 193 of the Act is amended

(1) by replacing "the Commission des lésions professionnelles" by "the Administrative Labour Tribunal";

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

"Proceedings brought under this section are heard and decided by preference."

219. The Act is amended by inserting the following section after section 228:

"**228.1.** The Commission shall contribute to the Administrative Labour Tribunal Fund established by section 97 of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) to cover the expenses incurred by the Tribunal in relation to proceedings brought before the Tribunal under this Act.

The amount of the Commission's contribution and the terms of payment are determined by the Government after consultation with the Commission by the Minister."

CIVIL PROTECTION ACT

220. Section 129 of the Civil Protection Act (chapter S-2.3) is amended, in the second paragraph, by replacing "the Commission des relations du travail established by the Labour Code (chapter C-27)" by "the Administrative Labour Tribunal" and "arising out of the Code" by "under the Labour Code (chapter C-27)".

FIRE SAFETY ACT

221. Section 154 of the Fire Safety Act (chapter S-3.4) is amended, in the second paragraph, by replacing "the Commission des relations du travail established by the Labour Code (chapter C-27)" by "the Administrative Labour Tribunal" and "arising out of the Code" by "under the Labour Code (chapter C-27)".

ACT RESPECTING PRE-HOSPITAL EMERGENCY SERVICES

222. Section 43 of the Act respecting pre-hospital emergency services (chapter S-6.2) is amended, in the third paragraph, by replacing "the Commission des relations du travail established by the Labour Code (chapter C-27)" by "the Administrative Labour Tribunal" and "the said Code" by "the Labour Code (chapter C-27)".

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

223. Section 74 of the Act respecting public transit authorities (chapter S-30.01) is replaced by the following section:

"**74.** The provisions of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) that pertain to the Administrative Labour Tribunal, its members, their decisions and the exercise of their jurisdiction and section 100.12 of the Labour Code (chapter C-27) apply, with the necessary modifications."

ACT RESPECTING THE PROFESSIONAL STATUS OF ARTISTS IN THE VISUAL ARTS, ARTS AND CRAFTS AND LITERATURE, AND THEIR CONTRACTS WITH PROMOTERS

224. Section 3 of the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (chapter S-32.01) is amended

(1) by striking out the definition of "Commission";

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

""Tribunal" means the Administrative Labour Tribunal."

ACT RESPECTING THE PROFESSIONAL STATUS AND CONDITIONS OF ENGAGEMENT OF PERFORMING, RECORDING AND FILM ARTISTS

225. Section 2 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists (chapter S-32.1) is amended

(1) by striking out the definition of "**Commission**";

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

"**"Tribunal"** means the Administrative Labour Tribunal."

226. Section 59.1 of the Act is amended by replacing "paragraph 1 of section 118 of the Code" by "subparagraph 1 of the second paragraph of section 9 of the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15)".

227. Section 64 of the Act is replaced by the following section:

"**64.** The provisions of the Labour Code (chapter C-27) and the Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal (2015, chapter 15) that pertain to the Administrative Labour Tribunal, its members and its labour relations officers apply, with the necessary modifications, to any application that lies within the Tribunal's jurisdiction under this Act. Likewise, the relevant provisions of the rules of evidence and procedure made under that Code, that Act and their regulations apply to any applications the Tribunal may receive."

PROFESSIONAL SYNDICATES ACT

228. Section 27 of the Professional Syndicates Act (chapter S-40) is amended by replacing "section 118" in the first paragraph by "the second paragraph of section 14.0.1".

COURTS OF JUSTICE ACT

229. Section 5.2 of the Courts of Justice Act (chapter T-16) is amended, in the second paragraph, by replacing "the Commission des relations du travail established by the Labour Code (chapter C-27)" by "the Administrative Labour Tribunal" and "arising out of the Code" by "under the Labour Code (chapter C-27)".

INTEGRITY IN PUBLIC CONTRACTS ACT

230. Section 4 of the Integrity in Public Contracts Act (2012, chapter 25) is replaced by the following section:

"**4.** Section 7 of the Act is repealed."

231. Section 75 of the Act is repealed.

232. Section 89 of the Act is amended by replacing "in sections 7 and 7.1 of that Act as they read before" by "in section 7 of that Act as it read before".

233. Section 90 of the Act is amended by replacing "in sections 7 and 7.1" by "in section 7".

234. Section 102 of the Act is amended by replacing "75" by "74".

REGULATION RESPECTING CONTRIBUTION RATES

235. Section 1 of the Regulation respecting contribution rates (chapter N-1.1, r. 5) is amended by replacing "0.08%" by "0.07%".

MINISTERIAL ORDER 2009-001

236. Ministerial order 2009-001 (2009, G.O. 2, 2805, in French only) is amended by replacing all occurrences of "la présidente de la Commission" and "la présidente" in sections 4, 5, 6, 9, 15 and 17 by "le vice-président de la Commission des normes, de l'équité, de la santé et de la sécurité du travail chargé des questions relatives à la Loi sur l'équité salariale" and "le vice-président", respectively.

OTHER AMENDING PROVISIONS

237. Unless the context indicates otherwise, in any other Act, including an Act amended by this Act, and in any regulation,

(1) "Commission de l'équité salariale", "Commission des normes du travail" and "Commission de la santé et de la sécurité du travail" are replaced by "Commission des normes, de l'équité, de la santé et de la sécurité du travail";

(2) "Commission des lésions professionnelles" and "board", when it means the Commission des lésions professionnelles, are replaced by "Administrative Labour Tribunal" and "Tribunal", respectively, with the necessary modifications;

(3) "Commission des relations du travail" and "Commission", when it means the Commission des relations du travail, are replaced by "Administrative Labour Tribunal" and "Tribunal", respectively, with the necessary modifications; and

(4) "Commission des relations du travail established by the Labour Code (chapter C-27)" and "Commission des relations du travail established under the Labour Code (chapter C-27)" are replaced by "Administrative Labour Tribunal", with the necessary modifications.

238. Unless the context indicates otherwise, in any order, order in council, proclamation, administrative remedy, judicial proceeding, judgment, ordinance, contract, agreement, accord or other document,

(1) a reference to the Commission de l'équité salariale, the Commission des normes du travail or the Commission de la santé et de la sécurité du travail is a reference to the Commission des normes, de l'équité, de la santé et de la sécurité du travail; and

(2) a reference to the Commission des lésions professionnelles or the Commission des relations du travail is a reference to the Administrative Labour Tribunal.

DIVISION II

TRANSITIONAL AND FINAL PROVISIONS

§1. — *Transitional provisions regarding the Commission des normes, de l'équité, de la santé et de la sécurité du travail*

239. The Commission des normes, de l'équité, de la santé et de la sécurité du travail replaces the Commission de l'équité salariale and the Commission des normes du travail and acquires their rights and assumes their obligations.

240. The surpluses accumulated by the Commission des normes du travail are paid into the Consolidated Revenue Fund.

Such surpluses are credited to the Generations Fund as if they were covered by section 4 of the Act to reduce the debt and establish the Generations Fund (chapter R-2.2.0.1).

241. Calls for tenders initiated by the Commission de la santé et de la sécurité du travail before 1 January 2016 are continued in accordance with the provisions applicable on the date they were initiated.

242. Any contract in progress on 1 January 2016 is continued in accordance with the provisions applicable to the Commission des normes, de l'équité, de la santé et de la sécurité du travail. If such a provision is incompatible with a provision of the contract, the former provision prevails.

243. Matters pending before the Commission de l'équité salariale are continued before the Commission des normes, de l'équité, de la santé et de la sécurité du travail.

244. The Commission des normes, de l'équité, de la santé et de la sécurité du travail becomes, without continuance of suit, party to all proceedings to which the Commission de l'équité salariale and the Commission des normes du travail were party.

245. A regulation or by-law made by the Commission de l'équité salariale or the Commission des normes du travail, other than an internal by-law, is deemed to be a regulation or by-law made by the Commission des normes, de l'équité, de la santé et de la sécurité du travail.

246. The terms of the members of the board of directors of the Commission de la santé et de la sécurité du travail end on 31 December 2015.

247. The term of the chair of the board of directors and chief executive officer of the Commission de la santé et de la sécurité du travail ends on 31 December 2015, without compensation other than the allowance provided for in his or her instrument of appointment.

248. The terms of the vice-chairs of the Commission de la santé et de la sécurité du travail end on 31 December 2015, without compensation other than the allowance provided for in their instruments of appointment.

The vice-chairs are reintegrated into the public service under the conditions governing an eventual return to the public service set out in their instruments of appointment.

249. The second paragraph of section 141 of the Act respecting occupational health and safety (chapter S-2.1) does not apply to the appointment of the chair of the Commission des normes, de l'équité, de la santé et de la sécurité du travail who is to take office on 1 January 2016.

250. The terms of the members of the board of directors of the Commission des normes du travail end on 31 December 2015.

251. The term of the chair and director general of the Commission des normes du travail ends on 31 December 2015, under the conditions set out in his or her instrument of appointment.

252. The terms of the vice-chairs of the Commission des normes du travail end on 31 December 2015, without compensation other than the allowance provided for in their instruments of appointment.

253. The term of the president of the Commission de l'équité salariale ends on 31 December 2015.

The president is reintegrated into the public service under the conditions governing an eventual return to the public service set out in his or her instrument of appointment.

254. The terms of the members of the Commission de l'équité salariale, other than the president, end on 31 December 2015, without compensation other than the allowance provided for in their instruments of appointment.

§2.—*Transitional provisions regarding the Administrative Labour Tribunal*

255. The Administrative Labour Tribunal replaces the Commission des lésions professionnelles and the Commission des relations du travail, acquires their rights and assumes their obligations.

256. The assets and liabilities of the fund of the Commission des lésions professionnelles provided for in section 429.12 of the Act respecting industrial accidents and occupational diseases (chapter A-3.001), repealed by section 116, and those of the fund of the Commission des relations du travail provided for in section 137.62 of the Labour Code (chapter C-27), repealed by section 138, are transferred to the Administrative Labour Tribunal Fund established by section 97.

257. Unless the expenditure and investment estimates for the Administrative Labour Tribunal Fund have already been approved by Parliament for the fiscal year in progress on 1 January 2016, the expenditure and investment estimates that are approved for the Fund for that fiscal year correspond to the sum of the available balances of the expenditures and investments approved for that fiscal year for the fund of the Commission des lésions professionnelles provided for in section 429.12 of the Act respecting industrial accidents and occupational diseases, repealed by section 116, and the fund of the Commission des relations du travail provided for in section 137.62 of the Labour Code, repealed by section 138, that are approved for that fiscal year.

258. Commissioners of the Commission des lésions professionnelles and the Commission des relations du travail serve out any unexpired portion of their terms as members of the Administrative Labour Tribunal.

The qualifications required by law for becoming a member of the Administrative Labour Tribunal, including 10 years' experience relevant to the exercise of the Tribunal's functions, are not required of persons who become Tribunal members under the first paragraph, even on the subsequent renewal of their terms, for as long as they remain members. The same holds for the commissioners of the Commission des lésions professionnelles who become Tribunal members under the first paragraph as regards the qualification of being an advocate or a notary that is required for appointment to the occupational health and safety division.

259. The administrative offices of the president and vice-presidents of the Commission des lésions professionnelles and of the Commission des relations du travail end on 31 December 2015.

260. The terms of members of the Commission des lésions professionnelles, other than commissioners, appointed under the fourth or fifth paragraph of section 385 of the Act respecting industrial accidents and occupational diseases, repealed by section 116, end on 31 December 2015.

Such members do not conclude the matters they have begun.

261. Matters pending before the Commission des relations du travail or the Commission des lésions professionnelles are continued before the competent division of the Administrative Labour Tribunal.

A matter the hearing of which had already begun or that is under advisement is continued and decided by the commissioner who was assigned to it and who has become a member of the Administrative Labour Tribunal under section 258. The same applies to matters that were assigned to a panel of three commissioners who have become members of the Tribunal.

262. The rules of evidence and procedure provided for in this Act to apply before the Administrative Labour Tribunal, including the provisions pertaining to the commencement of a matter, conciliation, the pre-hearing conference and

the hearing, apply according to the status of the matters pending that are continued before the Administrative Labour Tribunal.

However, the Tribunal may set aside those rules and apply the relevant former rules if it considers that the provisions of this Act cause injury to a party.

The relevant former rules of evidence, procedure and practice remain valid with regard to matters pending the hearing of which has begun.

263. Until a regulation establishing rules of evidence and procedure is made under the first paragraph of section 105, the rules that applied before the Commission des lésions professionnelles and the Commission des relations du travail continue to apply as suppletive provisions, but only to the extent that they are consistent with this Act.

264. The oath taken under section 412 of the Act respecting industrial accidents and occupational diseases, repealed by section 116, or under section 137.32 of the Labour Code, repealed by section 138, by a commissioner who becomes a member of the Administrative Labour Tribunal under section 258 is deemed to have been taken in accordance with section 66 and stands in place of the oath set out in that section.

265. Commissioners assigned to a division or region by the competent authorities of the body they came from are considered to have been assigned to the corresponding division of the Administrative Labour Tribunal until such time as the president decides otherwise.

266. Commissioners who become members of the Administrative Labour Tribunal under section 258 receive the same remuneration they were receiving on 31 December 2015; they continue to be so remunerated, despite the coming into force of a regulation respecting remuneration and other conditions of employment, if the remuneration they receive is greater than that prescribed by the regulation, until parity is reached.

Until the coming into force of a regulation under section 61, the remuneration and other conditions of employment of persons who become members of the Administrative Labour Tribunal after it is established are determined by the Government.

The first paragraph does not apply to the additional remuneration received by a commissioner described in section 258 for an administrative office.

267. The employee benefits and other conditions of employment of commissioners, as they existed prior to the coming into force of this Act, remain applicable to persons who become members of the Administrative Labour Tribunal under section 258 until the coming into force of a regulation respecting remuneration and other conditions of employment.

268. Until a code of ethics applicable to the members of the Administrative Labour Tribunal is established under section 67, members of the Tribunal must abide by the code of ethics that applied to them within the body they came from.

269. The Code of ethics of the assessors and conciliators of the Commission des lésions professionelles (chapter A-3.001, r. 3), as it read on 31 December 2015, continues to apply, with the necessary modifications, until the coming into force of the code of ethics established under section 89.

270. The last activity reports of the Commission des relations du travail and of the Commission des lésions professionnelles must be prepared and submitted to the Minister by the Administrative Labour Tribunal not later than 1 July 2016.

Those reports must cover the entire period of activity not covered by the last activity reports submitted by the commissions to the Minister.

The Minister tables the reports in the National Assembly within 30 days after receiving them or, if the Assembly is not sitting, within 30 days after resumption.

Such reports must not designate by name any person involved in matters brought before the commissions.

271. The terms of the members of the Conseil de la justice administrative who are from the Commission des relations du travail or the Commission des lésions professionnelles end on 31 December 2015. However, such members may conclude the matters pending before them on that date.

§3. — *Other transitional provisions*

272. The Minister may, with regard to a commission referred to in this Act, issue any directive on the management of its human, budgetary, physical and information resources in order to facilitate the establishment of the bodies provided for in this Act. A directive may also specify the information which must be sent to the Minister and the time limit for doing so. A directive is binding on the commission concerned and the commission must comply with it.

273. The Minister may cancel any decision of a commission referred to in this Act if the decision affects its human, budgetary, physical or information resources in a manner the Minister considers contrary to the future interests of the bodies referred to in this Act.

Such a cancellation may apply to any decision made between 15 April 2015 and the start date of the activities of the Commission des normes, de l’équité, de la santé et de la sécurité du travail or the Administrative Labour Tribunal, as applicable. It must be rendered within 60 days after the decision and has

effect from the date it is rendered. However, a decision made before 12 June 2015 may be cancelled within 60 days after the latter date.

274. The Minister may, for the purposes of sections 272 and 273, establish committees to advise the Minister on any question the Minister may submit to them.

275. The Government may, by regulation and before 12 December 2016, take any measure necessary or useful for carrying out this Act or fully achieving its purpose.

Such a regulation may, if it so provides, apply as of any later date not prior to 12 June 2015.

§4. — *Final provisions*

276. The Minister must, not later than 12 June 2020 and subsequently every 10 years, report to the Government on the carrying out of this Act and the advisability of amending it.

The report is tabled by the Minister in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days after resumption.

277. The Minister of Labour, Employment and Social Solidarity is responsible for the carrying out of this Act. The Minister's responsibility with regard to the Administrative Labour Tribunal also extends to the exercise of the Tribunal's functions under any other Act.

278. This Act comes into force on 1 January 2016, except sections 272 to 275 and 277, which come into force on 12 June 2015, and section 235, which comes into force on 1 January 2017.

SCHEDULE I
(*Section 5*)

In addition to matters arising from the enforcement of the Labour Code, except Division V.1 of that Code, the labour relations division hears and decides proceedings under

(1) the second paragraph of section 45, the second paragraph of section 46 and the third paragraph of section 137.1 of the Charter of the French language (chapter C-11);

(2) the second paragraph of section 72 of the Cities and Towns Act (chapter C-19);

(3) the second paragraph of article 267.0.2 and the third paragraph of article 678.0.2.6 of the Municipal Code of Québec (chapter C-27.1);

(4) the fourth paragraph of paragraph *g* of section 48 of the Act respecting the Commission municipale (chapter C-35);

(5) the second paragraph of section 73 of the Act respecting the Communauté métropolitaine de Montréal (chapter C-37.01);

(6) the second paragraph of section 64 of the Act respecting the Communauté métropolitaine de Québec (chapter C-37.02);

(7) the first paragraph of section 30.1 of the Act respecting collective agreement decrees (chapter D-2);

(8) the second paragraph of section 88.1 and the first paragraph of section 356 of the Act respecting elections and referendums in municipalities (chapter E-2.2);

(9) section 205 of the Act respecting school elections (chapter E-2.3);

(10) the second paragraph of section 144 and the first paragraph of section 255 of the Election Act (chapter E-3.3);

(11) sections 104 to 107, the second paragraph of section 109, section 110, the third paragraph of section 111 and sections 112 and 121 of the Pay Equity Act (chapter E-12.001);

(12) section 17.1 of the National Holiday Act (chapter F-1.1);

(13) section 20 and the second paragraph of section 200 of the Act respecting municipal taxation (chapter F-2.1);

(14) the second paragraph of section 65, the fourth paragraph of section 66 and the third paragraph of section 67 of the Public Service Act (chapter F-3.1.1);

(15) the second paragraph of section 47 of the Jurors Act (chapter J-2);

(16) sections 86.1, 123.4, 123.9, 123.12 and 126 of the Act respecting labour standards (chapter N-1.1);

(17) sections 176.1, 176.6, 176.7 and 176.11 of the Act respecting municipal territorial organization (chapter O-9);

(18) section 19 of the Act respecting the process for determining the remuneration of criminal and penal prosecuting attorneys and respecting their collective bargaining plan (chapter P-27.1);

(19) sections 7, 8, 21, 24, 27, 29, 55 and 104 of the Act respecting the representation of certain home childcare providers and the negotiation process for their group agreements (chapter R-24.0.1);

(20) sections 9, 10, 23, 26, 29, 31, 54 and 127 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements (chapter R-24.0.2);

(21) the second paragraph of section 129 of the Civil Protection Act (chapter S-2.3);

(22) the second paragraph of section 154 of the Fire Safety Act (chapter S-3.4);

(23) the third paragraph of section 43 of the Act respecting pre-hospital emergency services (chapter S-6.2);

(24) the second paragraph of section 73 of the Act respecting public transit authorities (chapter S-30.01);

(25) sections 15, 21 and 23 of the Act respecting the professional status of artists in the visual arts, arts and crafts and literature, and their contracts with promoters (chapter S-32.01);

(26) sections 12, 20, 22, 42.5, 56, 57, 58 and 59.1 of the Act respecting the professional status and conditions of engagement of performing, recording and film artists (chapter S-32.1);

(27) the second paragraph of section 5.2 of the Courts of Justice Act (chapter T-16);

(28) sections 10 and 17, the second paragraph of section 23, sections 32 and 76 and the second paragraph of section 82 of the Act respecting bargaining units in the social affairs sector (chapter U-0.1);

(29) the sixth paragraph of section 57 of the Act to amend various legislative provisions concerning regional county municipalities (2002, chapter 68);

(30) section 75 of the Act to amend the Sustainable Forest Development Act and other legislative provisions (2013, chapter 2).

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 16
AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS MAINLY CONCERNING SHARED TRANSPORTATION

Bill 36
Introduced by Mr. Robert Poëti, Minister of Transport
Introduced 12 May 2015
Passed in principle 10 June 2015
Passed 12 June 2015
Assented to 12 June 2015

Coming into force: **12 June 2015, except sections 2 and 5, paragraph 2 of section 9, section 10 and sections 20 to 29, which come into force on 1 April 2016 or on any earlier date or dates to be set by the Government**

– 2016-01-01: ss. 2, 5, 9 (par. 2), 10, 20-29
O.C. 1181-2015
G.O., 2015, Part 2, p. 3444

Legislation amended:
Act respecting the Agence métropolitaine de transport (chapter A-7.02)
Act respecting the Centre de services partagés du Québec (chapter C-8.1.1)
Act respecting intermunicipal boards of transport in the area of Montréal (chapter C-60.1)
Act respecting the Ministère des Transports (chapter M-28)
Act respecting transportation services by taxi (chapter S-6.01)
Act respecting public transit authorities (chapter S-30.01)
Transport Act (chapter T-12)

Explanatory notes

This Act transfers responsibility for government air service, currently assigned to the Centre de services partagés du Québec, to the Minister of Transport, and provides for the creation of an air service fund to finance goods and services provided under the Minister's authority for air transportation.

Regarding public transit, intermunicipal boards of transport and municipalities organizing a public transit service are granted the power to establish, by by-law, conditions with regard to possessing and using transportation tickets issued under their authority. They are also given the power to appoint inspectors to enforce such by-laws. The Act includes penal provisions for non-compliance.

Under the Act, two or more public transit authorities may apply for a non-profit organization to be constituted for the main purpose of making accessible goods and services they need to carry out their mission.

The Minister is given the power to implement pilot projects designed to experiment or innovate in the area of taxi transportation services or to study, improve or define new standards applicable to that area.

(cont'd on next page)

Éditeur officiel Québec

Explanatory notes (*cont'd*)

The provisions regarding the Forum of stakeholders in the general freight trucking industry are repealed.

Lastly, various amendments are made with respect to transport, including allowing the Government to determine the terms of the transfer to the Société de transport de Montréal of property relating to any subway system extension the Agence métropolitaine de transport is in charge of planning, carrying out and executing, making it possible for the Minister to verify the safety of transportation infrastructures under the responsibility of a third party and granting the Minister powers to conduct an inspection and inquiries.

Chapter 16

AN ACT TO AMEND VARIOUS LEGISLATIVE PROVISIONS MAINLY CONCERNING SHARED TRANSPORTATION

[*Assented to 12 June 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE AGENCE MÉTROPOLITAINE DE TRANSPORT

1. Section 47 of the Act respecting the Agence métropolitaine de transport (chapter A-7.02) is amended by inserting "and according to the terms the Government determines" in the second paragraph after "Government".

ACT RESPECTING THE CENTRE DE SERVICES PARTAGÉS DU QUÉBEC

2. Section 4 of the Act respecting the Centre de services partagés du Québec (chapter C-8.1.1) is amended by striking out the third paragraph.

ACT RESPECTING INTERMUNICIPAL BOARDS OF TRANSPORT IN THE AREA OF MONTRÉAL

3. The Act respecting intermunicipal boards of transport in the area of Montréal (chapter C-60.1) is amended by inserting the following divisions after Division IV:

"**DIVISION IV.1**

"INSPECTION

"**33.3.** The board shall generally or specially authorize any person from among its employees and officers or from among the employees or officers of another intermunicipal board of transport or of a carrier under contract with it to act as an inspector for the purposes of this division, Division IV.2 and the by-laws made under section 33.6.

"**33.4.** An inspector may require that any transportation ticket issued under the board's authority be produced for inspection.

"**33.5.** An inspector shall, on request, produce a certificate of authority.

"**DIVISION IV.2**

"REGULATORY AND PENAL PROVISIONS

"**33.6.** The board may, by a by-law approved by all the municipalities that are parties to the agreement, prescribe conditions regarding the possession and use of transportation tickets issued under its authority. The by-law may determine, among its provisions, those whose violation constitutes an offence entailing a fine in an amount that may be fixed or that may, depending on the circumstances, vary between a minimum and a maximum amount.

For a first offence, the fixed amount or maximum amount may not exceed $500 if the offender is a natural person or $1,000 in all other cases. The amounts are doubled for a subsequent offence. The minimum amount may not be less than $25.

The by-law referred to in the first paragraph must be published in a newspaper circulated in the territory of the board. It comes into force on the fifteenth day following its publication or on any later date specified in the by-law.

"**33.7.** A by-law under section 33.6 applies even where a carrier's vehicle is used, under the carrier's contract with the board, to travel outside the territory of the board.

An inspector referred to in section 33.3 has jurisdiction for the purposes of the first paragraph.

"**33.8.** Whoever hinders or attempts to hinder in any way the exercise of the inspector's functions, misleads the inspector through concealment or misrepresentation, refuses to hand over a document or information the inspector is entitled to require or examine, or conceals or destroys such a document is guilty of an offence and is liable to a fine of not less than $250 nor more than $500.

"**33.9.** The board may institute penal proceedings for an offence under this division.

"**33.10.** Every municipal court having jurisdiction in the territory of the board has jurisdiction with respect to an offence under this division.

In the case of an offence committed outside the territory of the board, the municipal court having jurisdiction in the territory where the offence was committed has jurisdiction with respect to the offence.

"**33.11.** The fine belongs to the board that instituted the penal proceedings.

The costs relating to proceedings instituted before a municipal court belong to the municipality under the jurisdiction of that court, except the part of the costs remitted to another prosecuting party by the collector under article 345.2

of the Code of Penal Procedure (chapter C-25.1), and the costs remitted to the defendant or imposed on that municipality under article 223 of that Code."

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

4. Sections 9 and 10 of the Act respecting the Ministère des Transports (chapter M-28) are replaced by the following sections:

"**9.** In the exercise of their functions, any officer or employee of the department, or any other person designated by the Minister, may enter and pass over any land at any reasonable time in order to conduct surveys, examinations, analyses or other preparatory work related to the Minister's mission.

Persons authorized to act under the first paragraph must, on request, produce a certificate of authority.

"**9.1.** The Minister may, for the purpose of assessing the safety of a transport infrastructure, order the contractor or owner of the infrastructure to carry out any test, survey, testing or verification the Minister specifies.

The Minister may also require that the contractor or owner provide the Minister, within the time determined by the Minister, with a report on any aspect of the construction or operation of the transport infrastructure, along with any information and documents determined by the Minister.

For the purposes of this Act, a transport infrastructure is a civil engineering structure or an immovable used for transportation by land, air or water.

"**10.** The Minister may, in accordance with the applicable legislative provisions, enter into an agreement with a government other than the Gouvernement du Québec or a department or body of such a government, or with an international organization or a body of such an organization."

5. The Act is amended by inserting the following section after section 11.6:

"**11.7.** The Minister provides, in support of the mission of the Government, aircraft charter services and air transportation services for such uses as air ambulance transportation, forest fire fighting, territory surveillance and passenger transportation.

The Minister may also provide to any person the services related to aircraft pilot accreditation, instruction and training services."

6. Section 12.4 of the Act is amended by inserting "section 9.1 or" after "contravenes".

7. The Act is amended by inserting the following section after section 12.4:

“**12.4.1.** Whoever in any way hinders an inspector or a person conducting an inquiry, misleads the inspector or person by concealment or misrepresentation, or refuses to hand over information or a document the inspector or person is entitled to require or examine, or conceals or destroys a document or property relevant to an inspection or inquiry is guilty of an offence and is liable to a fine of $1,000 to $5,000 in the case of a natural person and $3,000 to $15,000 in all other cases.”

8. The Act is amended by inserting the following chapter before Chapter II:

“**CHAPTER I.1**

“INSPECTION AND INQUIRIES

“**DIVISION I**

“INSPECTION

“**12.21.1.** The Minister may designate a person to carry out an inspection in any premises where an activity governed by this Act or another Act the Minister is responsible for administering is held.

The person designated by the Minister may, for the purposes of any of those Acts,

(1) enter those premises at any reasonable time;

(2) demand any information relating to the application of any of those Acts and the production of any related document;

(3) examine and make a copy of such documents;

(4) examine the premises and the property found there; and

(5) photograph those premises and that property.

During an inspection of a construction site, the person responsible for the site must give access to the site and reasonable assistance to the inspector, and accompany him or her.

“**12.21.2.** A person authorized to act as an inspector must, on request, produce a certificate of authority.

“**12.21.3.** An inspector may, by a request sent by registered or certified mail or personal service, require from a person, within a reasonable time specified by the inspector, any information or document related to the application of this Act or another Act the Minister is responsible for administering.

“**12.21.4.** An inspector may send any person the recommendations the inspector considers appropriate.

In the event of a possible failure by a contractor referred to in section 1 of the Act respecting contracting by public bodies (chapter C-65.1) to comply with a contract rule, the inspector must send a copy of the inspection report to the contract rules compliance monitor designated by the Minister.

“**12.21.5.** No proceedings may be brought against an inspector for acts performed in good faith in the exercise of the functions of office.

“**DIVISION II**

“INQUIRIES

“**12.21.6.** The Minister may designate persons to conduct inquiries for the purposes of this Act or another Act the Minister is responsible for administering.

No proceedings may be brought against such persons for acts performed in good faith in the exercise of the functions of office.

“**12.21.7.** The Minister or any person the Minister designates may conduct an inquiry on any matter governed by this Act or another Act the Minister is responsible for administering.

For the purposes of an inquiry, the person designated by the Minister is vested with the powers and immunity of commissioners appointed under the Act respecting public inquiry commissions (chapter C-37), except the power to impose imprisonment.”

9. Section 12.30 of the Act is amended

(1) by adding the following subparagraph at the end of paragraph 1:

“(*h*) transportation services by ferry-boat to link Municipalité de Baie-Sainte-Catherine and Village de Tadoussac;”;

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

“(2.1) the “Air Service Fund”, to finance

(*a*) the services referred to in section 11.7, as well as activities related to those services, including the acquisition, preservation, improvement, maintenance and disposal of equipment;

(*b*) the acquisition, construction, preservation, improvement, maintenance, disposal or operation of air transportation equipment and infrastructures determined by the Government.”

10. The Act is amended by inserting the following subdivision after section 12.42:

"§2.1. — *Air Service Fund*

"**12.42.1.** The following are credited to the Fund:

(1) the sums collected in connection with the goods and services financed by the Fund;

(2) the sums received for damage caused to air transportation equipment and infrastructures under the responsibility of the Minister, including damages of any kind that are paid following proceedings instituted for such damage;

(3) the sums transferred to the Fund by the Minister of Transport out of the appropriations granted for that purpose by Parliament;

(4) the sums transferred to the Fund by the Minister of Finance under sections 53 and 54 of the Financial Administration Act (chapter A-6.001);

(5) the gifts, legacies and other contributions paid into the Fund to further the achievement of its objects;

(6) the revenue generated by the sums credited to the Fund.

"**12.42.2.** The surpluses accumulated by the Fund are transferred to the general fund on the dates and to the extent determined by the Government."

ACT RESPECTING TRANSPORTATION SERVICES BY TAXI

11. The Act respecting transportation services by taxi (chapter S-6.01) is amended by inserting the following section after section 89:

"**89.1.** The Minister may, by order, authorize pilot projects designed to experiment or innovate in the area of taxi transportation services or to study, improve or define standards applicable to that area. The Minister may also, within the scope of such pilot projects, authorize any person or body that is a holder of a taxi owner's permit issued under this Act or a business partner of such a holder to offer taxi transportation services in compliance with standards and rules prescribed by the Minister that differ from those set out in this Act and the regulations, for the purpose of increasing the safety of users, improving the quality of the services offered or fostering the development of the taxi transportation services industry, all in compliance with the applicable privacy protection rules.

Such pilot projects are to be conducted for a period of up to two years, which the Minister may extend by up to one year. The Minister may modify or terminate a pilot project at any time. The Minister may also determine the provisions of a pilot project whose violation constitutes an offence and

determine the minimum and maximum amounts for which the offender is liable, which may not be less than $200 or more than $3,000.

The Minister must inform the Taxi Industry Advisory Panel 45 days before the implementation of a pilot project under this section.

The publication requirement set out in section 8 of the Regulations Act (chapter R-18.1) does not apply to a pilot project established under this section."

ACT RESPECTING PUBLIC TRANSIT AUTHORITIES

12. The Act respecting public transit authorities (chapter S-30.01) is amended by inserting the following section after section 89:

"**89.1.** Two or more transit authorities may constitute a non-profit organization whose main purpose is to provide or make available to them the goods and services they need to carry out their mission. Such an organization may also provide or make available such goods and services to any public body providing public transport within the meaning of section 88.7 of the Transport Act (chapter T-12).

The members of the board of directors of an organization constituted under the first paragraph are designated by the transit authorities who constituted the organization from among the members of their respective boards.

Sections 92.1 to 108.2 of this Act, section 3.11 of the Act respecting the Ministère du Conseil exécutif (chapter M-30) and section 23 of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1) apply, with the necessary modifications, to an organization constituted under the first paragraph. The organization is deemed to be a public transit authority for the purposes of any of the regulations made under sections 100 and 103.1 of this Act."

13. Section 143 of the Act is repealed.

14. Section 146 of the Act is amended by replacing "hinders an inspector in the exercise of the inspector's functions" by "hinders or attempts to hinder in any way the exercise of the inspector's functions, misleads the inspector through concealment or misrepresentation, refuses to hand over a document or information the inspector is entitled to require or examine, or conceals or destroys such a document is guilty of an offence and".

TRANSPORT ACT

15. Section 5 of the Transport Act (chapter T-12) is amended by striking out paragraph *m*.

16. Division V.1.1 of the Act, comprising sections 48.11.1 to 48.11.23, is repealed.

17. The Act is amended by inserting the following before section 48.18:

"§1. — *Organization and management*".

18. Section 48.34 of the Act is amended by replacing "division" by "subdivision".

19. The Act is amended by inserting the following after section 48.36:

"§2. — *Inspection*

"**48.36.1.** A local municipality shall generally or specially authorize any person from among its employees and officers or from among the employees of a carrier under contract with it to act as an inspector for the purposes of this subdivision, subdivision 3 and the by-laws made under section 48.36.4.

"**48.36.2.** An inspector may require that any transportation ticket issued under the municipality's authority be produced for inspection.

"**48.36.3.** An inspector shall, on request, produce a certificate of authority.

"§3. — *Regulatory and penal provisions*

"**48.36.4.** A local municipality may, by by-law, prescribe conditions regarding the possession and use of transportation tickets issued under its authority. The by-law may determine, among its provisions, those whose violation constitutes an offence entailing a fine in an amount that may be fixed or that may, depending on the circumstances, vary between a minimum and a maximum amount.

For a first offence, the fixed amount or maximum amount may not exceed $500 if the offender is a natural person or $1,000 in all other cases. The amounts are doubled for a subsequent offence. The minimum amount may not be less than $25.

The by-law referred to in the first paragraph must be published in a newspaper distributed in the territory of the municipality. It comes into force on the fifteenth day following its publication or on any later date specified in the by-law.

"**48.36.5.** A by-law under section 48.36.4 applies even where a carrier's vehicle is used, under the carrier's contract with the municipality, to travel outside the territory of the municipality.

An inspector referred to in section 48.36.1 has jurisdiction for the purposes of the first paragraph.

"**48.36.6.** Whoever hinders or attempts to hinder in any way the exercise of the inspector's functions, misleads the inspector through concealment or

misrepresentation, refuses to hand over a document or information the inspector is entitled to require or examine, or conceals or destroys such a document is guilty of an offence and is liable to a fine of not less than $250 nor more than $500.

"**48.36.7.** The municipality may institute penal proceedings for an offence under this subdivision.

"**48.36.8.** The municipal court in the territory of the municipality has jurisdiction in respect of any offence under this subdivision.

In the case of an offence committed outside the territory of the municipality, the municipal court having jurisdiction in the territory where the offence was committed has jurisdiction with respect to the offence.

"**48.36.9.** The fine belongs to the municipality that instituted the penal proceedings.

The costs relating to proceedings instituted before a municipal court belong to the municipality under the jurisdiction of that court, except the part of the costs remitted to another prosecuting party by the collector under article 345.2 of the Code of Penal Procedure (chapter C-25.1), and the costs remitted to the defendant or imposed on that municipality under article 223 of that Code.

"§4. — *Other provisions*".

TRANSITIONAL AND FINAL PROVISIONS

20. The Minister of Transport replaces the Centre de services partagés du Québec with respect to government air service activities; the Minister acquires the related rights and assumes the related obligations.

21. The records and other documents of the Centre de services partagés du Québec relating to government air service activities become those of the Ministère des Transports.

22. The assets and liabilities of the Centre de services partagés du Québec relating to government air service activities are transferred to the Air Service Fund.

23. The members of the personnel of the Centre de services partagés du Québec assigned to government air service activities and identified by the president and director general of the Centre de services partagés du Québec before 1 January 2016 become, without further formality, employees of the Ministère des Transports, unless they exercise their functions in the Centre's communications directorate or legal affairs directorate, in which case they become, respectively, employees of the Ministère du Conseil exécutif or the Ministère de la Justice.

24. A member of the personnel of the Centre de services partagés du Québec referred to in section 23 who is authorized to sign certain deeds, documents or writings under a regulation of the Centre de services partagés du Québec in force on 31 December 2015 may continue to sign such deeds, documents and writings to bind the Minister of Transport, until the coming into force of amendments to the Regulation authorizing the signing by a functionary of certain deeds, documents and writings of the Ministère des Transports (chapter M-28, r. 5).

25. The Attorney General of Québec becomes, without continuance of suit, a party to all proceedings to which the Centre de services partagés du Québec was a party with respect to government air service activities.

26. The tariffs of commissions and professional and other fees that the Centre de services partagés du Québec applies on 31 December 2015 for using the services referred to in section 11.7 of the Act respecting the Ministère des Transports (chapter M-28), enacted by section 5, continue to apply until they are replaced.

27. The expenditure and investment estimates of the Air Service Fund that are set out in Schedule I are approved for the 2015-2016 fiscal year.

28. Unless the context indicates otherwise, any reference in any document to the Act respecting the Centre de services partagés du Québec (chapter C-8.1.1) with respect to government air service activities is a reference to this Act or any corresponding provision of this Act.

29. Unless the context indicates otherwise and with the necessary modifications, a reference to the Centre de services partagés du Québec in any Act, regulation, by-law, order in council, order, contract or other document, in connection with government air service activities, is a reference to the Minister of Transport.

30. This Act comes into force on 12 June 2015, except sections 2 and 5, paragraph 2 of section 9, section 10 and sections 20 to 29, which come into force on 1 April 2016 or on any earlier date or dates to be set by the Government.

SCHEDULE I
(*Section 27*)

Air Service Fund
(thousands of dollars)

	2015-2016 Estimates
Revenues	
Revenues – part financed by departmental portfolio	0
Other revenues	74,946.2
Total revenues	**74,946.2**
Expenditures to be approved	**74,646.2**
Surplus (deficit) for the fiscal year	300.0
Opening accumulated surplus (deficit)	57,100.0
Closing accumulated surplus (deficit)	57,400.0
Investments to be approved	**21,328.9**

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 17
AN ACT TO ALLOW THE CAISSE DE DÉPÔT ET PLACEMENT DU QUÉBEC TO CARRY OUT INFRASTRUCTURE PROJECTS

Bill 38
Introduced by Mr. Carlos Leitão, Minister of Finance
Introduced 18 March 2015
Passed in principle 26 May 2015
Passed 12 June 2015
Assented to 12 June 2015

Coming into force: 12 June 2015

Legislation amended:

Act respecting the Caisse de dépôt et placement du Québec (chapter C-2)
Act respecting municipal taxation (chapter F-2.1)
Public Infrastructure Act (chapter I-8.3)
Act respecting the Ministère des Transports (chapter M-28)
Transport Act (chapter T-12)

Explanatory notes

This Act allows the Minister of Transport, with the authorization of the Government, to enter into an agreement with the Caisse de dépôt et placement du Québec (the Fund) to give the latter the mandate to manage and carry out projects to develop new shared transportation infrastructures.

Under the Act, the Government defines the needs and public interest objectives to be met with respect to the projects and authorizes the solution to be implemented from among the various options proposed by the Fund. The Fund has full authority over each project that is the subject of such an agreement and may set rates for using the shared transportation infrastructure concerned. The applicable rate schedule must be made public at the time the agreement is signed. The terms and conditions governing the operation of the shared transportation infrastructure stipulated in the agreement bind any subsequent purchaser.

The Act respecting the Caisse de dépôt et placement du Québec is amended to allow the Fund to hold shares of legal persons whose principal activity consists in making investments or carrying on other activities related to infrastructures. Limits are set on the percentage of common shares the Fund may hold in the share capital of such a legal person and on the maximum value of the Fund's investment in the legal person.

(*cont'd on next page*)

Éditeur officiel Québec

Explanatory notes (*cont'd*)

The Act respecting the Ministère des Transports is amended to allow the Minister of Transport to acquire by expropriation, on behalf of the Fund, any property required to carry out a shared transportation infrastructure project that is the subject of an agreement with the Fund.

The Act respecting the Agence métropolitaine de transport, the Act respecting intermunicipal boards of transport in the area of Montréal and the Act respecting public transit authorities do not apply to a shared transportation infrastructure that is the subject of an agreement with the Fund.

Lastly, the Public Infrastructure Act is amended to allow a particular public infrastructure project to be excluded from the application of the management rules set out in that Act. The Act respecting municipal taxation is amended to exempt the shared transportation infrastructures and the land constituting the sites of those infrastructures from municipal and school taxes, to the extent provided for by regulation.

Chapter 17

AN ACT TO ALLOW THE CAISSE DE DÉPÔT ET PLACEMENT DU QUÉBEC TO CARRY OUT INFRASTRUCTURE PROJECTS

[*Assented to 12 June 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE CAISSE DE DÉPÔT ET PLACEMENT DU QUÉBEC

1. Section 4 of the Act respecting the Caisse de dépôt et placement du Québec (chapter C-2) is amended by adding the following sentence at the end of the third paragraph: "It acts with full independence in accordance with this Act."

2. Section 31 of the Act is amended

(1) by inserting the following subparagraphs after subparagraph *a* of the first paragraph:

"(*a*.1) a legal person whose principal activity consists in building, or carrying on one or more other activities or operating businesses related to, the infrastructures of a single operation;

"(*a*.2) a legal person whose principal object is to acquire and hold, directly or indirectly, the shares and other securities issued by legal persons described in subparagraph *a*.1;";

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

"Each project that is the subject of an agreement entered into under section 88.10 of the Transport Act (chapter T-12) constitutes a single operation within the meaning of subparagraph *a*.1 of the first paragraph."

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

"**32.** The acquisition or, as the case may be, the holding by the Fund of shares and other securities shall be subject to the following restrictions:

(1) it may not invest more than 70% of its total assets in units of indexed funds and in common shares;

(2) if the shares or other securities are issued by a legal person described in subparagraph *a*.1 of the first paragraph of section 31, the Fund may not, except to the extent provided for in the second paragraph,

(*a*) hold common shares or other securities conferring voting rights or a class of such shares or other securities issued by the legal person in excess of the following proportions:

i. until the end of the fourth year after the beginning of the operation: 51% of the shares or other securities that are issued and outstanding at any time;

ii. as of the end of that fourth year: 45% of the shares or other securities that are issued and outstanding at the time the operation begins; or

(*b*) acquire securities that bring its total investment in shares and evidences of indebtedness issued by the legal person or by all the legal persons whose respective principal activities relate to the infrastructures of a single operation to more than 3.5% of its total assets;

(3) if the shares or other securities are issued otherwise than by a legal person described in subparagraph *a* or *a*.1 of the first paragraph of section 31, the Fund may not, except to the extent provided for in the third paragraph,

(*a*) hold more than 30% of the common shares or of a class of common shares of a single legal person; or

(*b*) acquire securities that bring its total investment in shares and evidences of indebtedness issued by a single legal person to more than 5% of its total assets, except in the case of a legal person described in the first paragraph of section 37.1 or a legal person described in subparagraph *a*.2 of the first paragraph of section 31; in the latter case, the limit is set at 3.5%.

Subparagraph *a* of subparagraph 2 of the first paragraph does not apply to the holding or acquisition by the Fund of the shares or other securities referred to in that subparagraph *a*, where they are issued by a legal person described in subparagraph *a*.1 of the first paragraph of section 31 whose principal activity relates exclusively to public transportation infrastructures in Québec.

Despite subparagraph *a* of subparagraph 3 of the first paragraph, the Fund may acquire and hold, directly or indirectly, only all the issued and outstanding shares of a legal person described in subparagraph *a*.2 of the first paragraph of section 31. Once it holds all such shares, subparagraph *b* of subparagraph 3 of the first paragraph ceases to apply; in such a case, the Fund must ensure that the legal person complies with the provisions of subparagraphs 2 and 3 of the first paragraph and those of the second paragraph and this paragraph, as if the Fund held or acquired the shares or other securities described in those provisions and held or acquired by that legal person.

For the purposes of the 30% limit set in subparagraph *a* of subparagraph 3 of the first paragraph, the investments, operations or loans under section 34 are subject to that limit only from the time they are converted into common shares."

ACT RESPECTING MUNICIPAL TAXATION

4. The Act respecting municipal taxation (chapter F-2.1) is amended by inserting the following section after section 68:

"**68.0.1.** Public infrastructures to which the regulation made under subparagraph 12.1 of the first paragraph of section 262 applies, in whosever hands they may be, are not to be entered on the roll. The same rule applies to the land constituting the site of such infrastructures.

The first paragraph does not apply to a structure intended to lodge persons, shelter animals or store things or the site of such a structure."

5. Section 262 of the Act is amended by inserting the following subparagraph after subparagraph 12 of the first paragraph:

"(12.1) determine the public infrastructures that, having been the subject of an agreement entered into under section 88.10 of the Transport Act (chapter T-12), are not to be entered on the roll under section 68.0.1;".

PUBLIC INFRASTRUCTURE ACT

6. Section 4 of the Public Infrastructure Act (chapter I-8.3) is amended by adding the following sentence at the end: "Where it concerns the management of a body's public infrastructure projects, such a decision may concern a single project and set specific conditions applicable to it."

ACT RESPECTING THE MINISTÈRE DES TRANSPORTS

7. Section 11.1 of the Act respecting the Ministère des Transports (chapter M-28) is amended by adding the following paragraph at the end:

"The Minister may also, with the authorization of the Government and on the conditions it determines in each case, acquire by agreement or expropriation, on behalf of the Caisse de dépôt et placement du Québec or one of its wholly-owned subsidiaries described in the third paragraph of section 32 of the Act respecting the Caisse de dépôt et placement du Québec (chapter C-2), any property required to carry out a shared transportation infrastructure project that is the subject of an agreement entered into under section 88.10 of the Transport Act (chapter T-12)."

8. The Act is amended by inserting the following section after section 11.1:

"**11.1.1.** Despite any provision to the contrary in any Act, the expropriation indemnity for property to which section 11 or 11.1 applies is fixed on the basis of the value of the property and of the damage directly caused by the expropriation on the date of the expropriation, but without taking into account the increased value attributable to the public announcement, made by the Government or the authority responsible for carrying out a shared transportation

infrastructure project, of the planned route for the shared transportation system or the planned site of its stations."

TRANSPORT ACT

9. The Transport Act (chapter T-12) is amended by adding the following after section 88.9:

"**DIVISION IX.3**

"INVESTMENT IN SHARED TRANSPORTATION INFRASTRUCTURE

"**88.10.** The Minister may, with the authorization of the Government and on the conditions it determines in each case, enter into an agreement with the Caisse de dépôt et placement du Québec regarding the management and carrying out of a project whose purpose is to develop a new shared transportation infrastructure. The agreement must include mechanisms for integrating such a project into the relevant public transit systems as well as a rate schedule for the shared transportation infrastructure, including indexation mechanisms.

The Government shall define the needs and public interest objectives to be met with respect to the project and shall authorize the solution to be implemented from among the various options proposed by the Caisse de dépôt et placement du Québec.

Such a project, which the Caisse de dépôt et placement du Québec examines with full independence in accordance with its constituting Act, must offer its depositors the potential for a commercial return on investment, having regard to the risks apprehended. The evaluation of such a potential and the comparison with market practices for similar situations must be validated by an independent expert selected by the parties from a list prepared beforehand.

The Caisse de dépôt et placement du Québec has full authority over any project that is the subject of an agreement entered into under the first paragraph.

The Caisse de dépôt et placement du Québec may set rates for the use of the shared transportation infrastructure referred to in the first paragraph. At the time the agreement is signed, the Caisse de dépôt et placement du Québec shall make public the rate schedule for the shared transportation infrastructure, including the indexation mechanisms.

"**88.11.** The shared transportation infrastructure referred to in section 88.10 is and remains appropriated to public utility in whosever hands it may be.

"**88.12.** The Caisse de dépôt et placement du Québec may not transfer, in whole or in part, its rights, titles and interests in the land constituting the site of a shared transportation infrastructure described in section 88.10 before construction has been completed.

“**88.13.** The terms and conditions governing the operation of the shared transportation infrastructure stipulated in an agreement entered into under section 88.10 bind any subsequent purchaser.

“**88.14.** The Act respecting the Agence métropolitaine de transport (chapter A-7.02), the Act respecting intermunicipal boards of transport in the area of Montréal (chapter C-60.1) and the Act respecting public transit authorities (chapter S-30.01) do not apply to a shared transportation infrastructure described in section 88.10.

“**88.15.** In this division, a reference to the Caisse de dépôt et placement du Québec is also a reference to a wholly-owned subsidiary, within the meaning of the fifth paragraph of section 4 of the Act respecting the Caisse de dépôt et placement du Québec (chapter C-2), described in the third paragraph of section 32 of that Act.”

FINAL PROVISION

10. This Act comes into force on 12 June 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 18
AN ACT TO MODERNIZE THE GOVERNANCE OF BIBLIOTHÈQUE ET ARCHIVES NATIONALES DU QUÉBEC

Bill 47

Introduced by Madam Hélène David, Minister of Culture and Communications

Introduced 13 May 2015
Passed in principle 5 June 2015
Passed 12 June 2015
Assented to 12 June 2015

Coming into force: 12 June 2015

Legislation amended:

Act respecting Bibliothèque et Archives nationales du Québec (chapter B-1.2)

Explanatory notes

This Act makes various organizational and operational changes to Bibliothèque et Archives nationales du Québec in line with recent practices adopted for the governance of state-owned bodies and enterprises.

The changes concern mainly the separation of the offices of chair of the board of governors and president and chief executive officer, the composition of the board, including a requirement to maintain a significant proportion of independent members, and the establishment, under the authority of the board, of an audit committee, a governance and ethics committee and a human resources committee.

New planning and reporting requirements are imposed on Bibliothèque et Archives nationales du Québec.

Lastly, the Act contains transitional and final provisions.

Chapter 18

AN ACT TO MODERNIZE THE GOVERNANCE OF BIBLIOTHÈQUE ET ARCHIVES NATIONALES DU QUÉBEC

[*Assented to 12 June 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The heading of Chapter I of the Act respecting Bibliothèque et Archives nationales du Québec (chapter B-1.2) is replaced by the following:

"ORGANIZATION

"**DIVISION I**

"ESTABLISHMENT".

2. Sections 4 to 13 of the Act are replaced by the following:

"**DIVISION II**

"BOARD OF GOVERNORS

"**4.** The affairs of Bibliothèque et Archives nationales are administered by a board of governors composed of 15 members, including the chair of the board and the president and chief executive officer, appointed in accordance with the rules set out in this division.

"**4.1.** Nine board members are appointed by the Government on the recommendation of the Minister of Culture and Communications and taking into consideration the expertise and experience profiles established by the board, after consultation with bodies the Minister considers representative of the sectors concerned. Among the board members appointed by the Government,

(1) two must come from the archival sector;

(2) two must come from the library science sector;

(3) one must come from the education sector;

(4) one must come from the cultural sector, such as the book, film or music industry; and

(5) the other three may come from various sectors, including the business sector.

One member, a user of Bibliothèque et Archives nationales, is appointed by the Government on the recommendation of the users' committee established under section 13.2.

The person acting as head librarian of Ville de Montréal is a member of the board by virtue of office.

Two other board members are appointed by the Government on the recommendation of Ville de Montréal, one from the borough library sector and the other from the culture and heritage sectors in the territory of Ville de Montréal.

"**4.2.** The chair of the board and the president and chief executive officer are appointed by the Government; their offices may not be held concurrently.

The president and chief executive officer is appointed on the recommendation of the board, based on the expertise and experience profile established by the board.

If the board does not recommend a candidate for the position of president and chief executive officer within a reasonable time, the Government may appoint the president and chief executive officer after notifying the board members.

"**4.3.** At least two thirds of the board members, including the chair, must, in the opinion of the Government, qualify as independent members within the meaning of section 4 of the Act respecting the governance of state-owned enterprises (chapter G-1.02). Sections 5 to 8 of that Act apply, with the necessary modifications.

"**4.4.** One board member must be a member of the professional order of accountants mentioned in the Professional Code (chapter C-26).

One board member must have expertise related to document management within a public body within the meaning of section 2 of the Archives Act (chapter A-21.1).

At least three board members must be from regions other than the Montréal region.

"**4.5.** The composition of the board must tend towards gender parity. The appointments must also be consistent with the government policy established under subparagraph 1 of the first paragraph of section 43 of the Act respecting the governance of state-owned enterprises (chapter G-1.02).

"**5.** The chair of the board and the president and chief executive officer are appointed for a term of up to five years and the other board members for a term of up to four years.

At the end of their term, the board members remain in office until replaced or reappointed.

“**6.** Board members may be reappointed twice to serve in that capacity only for a consecutive or non-consecutive term.

In addition to terms served as a board member, the chair of the board may be reappointed twice to serve in that capacity for a consecutive or non-consecutive term.

“**7.** A vacancy on the board is filled in accordance with the rules of appointment governing the appointment of the member to be replaced.

Absence from the number of board meetings determined in the by-laws made under section 13.6 constitutes a vacancy.

“**8.** The president and chief executive officer may not have a direct or indirect interest in a body, enterprise or association that places his or her personal interests in conflict with those of Bibliothèque et Archives nationales. If such an interest devolves to the president and chief executive officer, including by succession or gift, it must be renounced or disposed of with dispatch.

Any other board member who has a direct or indirect interest in a body, enterprise or association that places the member’s personal interests in conflict with those of Bibliothèque et Archives nationales must disclose it in writing to the chair of the board and abstain from participating in any discussion or decision involving that body, enterprise or association. The member must also withdraw from a meeting while the matter is discussed or voted on.

This section does not prevent a board member from expressing an opinion on general measures relating to conditions of employment within Bibliothèque et Archives nationales that would also apply to the board member.

“**9.** If a board member is sued by a third party for an act done in the exercise of the functions of office, Bibliothèque et Archives nationales shall assume the member’s defence and pay any damages awarded as compensation for the injury resulting from that act, unless the member committed a gross fault or a personal fault separable from those functions.

In penal or criminal proceedings, however, Bibliothèque et Archives nationales shall pay the member’s defence costs only if the member was discharged or acquitted, or if it judges that the member acted in good faith.

“**10.** If Bibliothèque et Archives nationales sues a board member for an act done in the exercise of the functions of office and loses its case, it shall pay the member’s defence costs if the court so decides.

If Bibliothèque et Archives nationales wins its case only in part, the court may determine the amount of the defence costs it must pay.

“**11.** Board members other than the president and chief executive officer receive no remuneration except in the cases, on the conditions and to the extent determined by the Government. However, they are entitled to the reimbursement of expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.

“**DIVISION III**

“OPERATION

“§1.—*Board of governors and its chair*

“**12.** The board of governors shall determine the strategic directions of Bibliothèque et Archives nationales, see to their implementation and inquire into any issue it considers important.

The board is accountable to the Government, and its chair is answerable to the Minister, for the decisions of Bibliothèque et Archives nationales.

“**13.** The board exercises the functions described in sections 15 to 18 of the Act respecting the governance of state-owned enterprises (chapter G-1.02), with the necessary modifications, including

(1) adopting the strategic plan;

(2) approving the financial statements, annual activity report and annual budget; and

(3) approving the expertise and experience profiles to be used in appointing board members and those recommended for the office of president and chief executive officer.

“**13.1.** The board must establish an audit committee, a governance and ethics committee and a human resources committee.

The president and chief executive officer cannot be a member of these committees.

These committees are composed solely of independent members.

The responsibilities and rules applicable to those committees are those set out in sections 22 to 27 of the Act respecting the governance of state-owned enterprises (chapter G-1.02), with the necessary modifications.

“**13.2.** In addition to setting up a users’ committee, the board may establish any other committee to examine specific issues or to facilitate the proper operation of Bibliothèque et Archives nationales.

Subject to the provisions of this Act, the board shall determine the composition, functions, duties and powers of the committees, and the rules governing the administration of their affairs and any other measure useful for their operation.

"**13.3.** The chair of the board shall preside at board meetings and see to the proper operation of the board.

The chair shall also see to the proper operation of the board committees and may take part in any committee meeting.

"**13.4.** The chair of the board shall evaluate the performance of the other board members according to criteria established by the board.

The chair shall also assume any other function assigned by the board.

"**13.5.** The board shall designate the chair of one of the committees established under section 13.1 as vice-chair to act as a replacement when the chair of the board is absent or unable to act.

"**13.6.** The board may make by-laws to govern the internal management of Bibliothèque et Archives nationales.

The by-laws may provide that absence from the number of board meetings they determine constitutes a vacancy in the cases and circumstances they specify.

"**13.7.** The quorum at board meetings is the majority of its members, including the president and chief executive officer or the chair of the board.

Board decisions are made by a majority vote of the members present.

In the case of a tie vote, the person presiding at the meeting has a casting vote.

"**13.8.** No deed, document or writing binds Bibliothèque et Archives nationales, or may be attributed to it, unless it is signed by the president and chief executive officer or, to the extent and on the conditions provided by by-law of the board, by another person authorized to do so.

The by-law may also, subject to the conditions it determines, allow a required signature to be affixed by means of an automatic device to the documents it determines, or a facsimile of a signature to be engraved, lithographed or printed on such documents. However, the facsimile has the same force as the signature itself only if the document is countersigned by a person authorized by the chair of the board.

"**13.9.** The minutes of board meetings, approved by the board and certified true by the chair or by any other person authorized to do so under the by-laws of the board, are authentic, as are the documents or copies of documents emanating from Bibliothèque et Archives nationales or forming part of its records, provided they are signed or certified true by one of those persons.

"§2.—*President and chief executive officer*

"**13.10.** The president and chief executive officer is responsible for the direction and management of Bibliothèque et Archives nationales within the framework of its by-laws and policies.

The president and chief executive officer shall propose strategic directions to the board, as well as a capital plan and an operating plan for Bibliothèque et Archives nationales.

The president and chief executive officer shall also assume any other function assigned by the board.

"**13.11.** The president and chief executive officer must make sure that the board is given, at its request, adequate human, material and financial resources to enable it and its committees to perform their functions.

"**13.12.** The office of president and chief executive officer is a full-time position.

"**13.13.** The Government shall determine the remuneration, employee benefits and other conditions of employment of the president and chief executive officer.

"**13.14.** The board may designate a personnel member of Bibliothèque et Archives nationales to temporarily exercise the functions of the president and chief executive officer when the latter is absent or unable to act.

"§3.—*Personnel members*

"**13.15.** The personnel members of Bibliothèque et Archives nationales are appointed according to the staffing plan and the standards it establishes. The staffing plan includes at least three senior management positions, with one senior manager responsible for the preservation mission, another for the dissemination mission, and a third for the archival mission. The latter bears the title "Keeper of the Archives nationales du Québec"; the office of the Keeper is located in the city of Québec.

Subject to the provisions of a collective agreement, Bibliothèque et Archives nationales shall determine the standards and scales of remuneration, employee benefits and other conditions of employment of its personnel members in accordance with the conditions defined by the Government."

3. Section 17 of the Act is repealed.

4. The heading of Chapter IV of the Act is replaced by the following heading:

"PLANNING, AUDITING AND REPORTING".

5. Sections 25 and 26 of the Act are replaced by the following section:

"**25.** Bibliothèque et Archives nationales must prepare a strategic plan and submit it to the Government for approval. The plan must take into account the policy directions and objectives given by the Minister.

The plan must be submitted on or before the date set by the Minister and established in accordance with the form, content and intervals determined by the Minister.

The plan must include

(1) the context in which Bibliothèque et Archives nationales operates and the main challenges it faces;

(2) the objectives and strategic directions of Bibliothèque et Archives nationales;

(3) the results targeted over the period covered by the plan;

(4) the performance indicators to be used in measuring results; and

(5) any other element determined by the Minister."

6. Section 27 of the Act is amended by adding the following paragraph at the end:

"The report must also include the information required under sections 36 to 39 of the Act respecting the governance of state-owned enterprises (chapter G-1.02), with the necessary modifications."

7. The Act is amended by inserting the following section after section 27:

"**27.1.** Bibliothèque et Archives nationales must also provide the Minister with any information the Minister requires regarding its activities."

8. The Act is amended by inserting the following sections after section 29:

"**29.1.** The Minister may issue directives on the direction and general objectives to be pursued by Bibliothèque et Archives nationales.

The directives must be approved by the Government, and come into force on the day they are approved. Once approved, they are binding on Bibliothèque et Archives nationales, which must comply with them.

The directives must be tabled in the National Assembly within 15 days after they are approved by the Government or, if the Assembly is not sitting, within 15 days of resumption.

“**29.2.** At least once every 10 years, the Minister must report to the Government on the carrying out of this Act. The report must include recommendations concerning the updating of the mission of Bibliothèque et Archives nationales.

The Minister tables the report in the National Assembly.”

TRANSITIONAL AND FINAL PROVISIONS

9. The chair of Bibliothèque et Archives nationales in office on 12 June 2015 continues in office on the same terms, for the unexpired portion of his or her term, as president and chief executive officer.

The chair continues to assume the function of chair of the board of governors until that office is filled in accordance with the new provisions.

The other members of the board of governors of Bibliothèque et Archives nationales in office on the same date continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed.

10. Despite section 4.3 of the Act respecting Bibliothèque et Archives nationales du Québec (chapter B-1.2), enacted by section 2, a member who is not an independent member on 12 June 2015 may be a member of a committee referred to in section 13.1, also enacted by section 2, until the number of independent members on the board of governors corresponds to two thirds of the members.

11. The strategic plan requirement under section 25 of the Act respecting Bibliothèque et Archives nationales du Québec, enacted by section 5, applies from the 2016–2017 fiscal year.

12. Despite section 29.2 of the Act respecting Bibliothèque et Archives nationales du Québec, enacted by section 8, the first report required under that section 29.2 must be submitted in the fifth year following the year of coming into force of this Act.

13. This Act comes into force on 12 June 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 19
AN ACT TO PROCLAIM NELSON MANDELA DAY

Bill 493
Introduced by Mr. Maka Kotto, Member for Bourget
Introduced 3 June 2015
Passed in principle 12 June 2015
Passed 12 June 2015
Assented to 12 June 2015

Coming into force: 12 June 2015

Legislation amended: None

Explanatory notes

The purpose of this Act is to proclaim 11 February Nelson Mandela Day.

Éditeur officiel Québec

Chapter 19

AN ACT TO PROCLAIM NELSON MANDELA DAY

[*Assented to 12 June 2015*]

AS Nelson Mandela was President of the Republic of South Africa from 9 May 1994 to 14 June 1999;

AS Nelson Mandela courageously fought apartheid, a political system of institutional racial segregation, during his 27 long years in prison;

AS, over the course of his entire life, Nelson Mandela showed his great determination to promote the fundamental values of liberty, justice, equality and fraternity between peoples, and as these universal values should be central to all decisions and actions by civil society and government institutions;

AS Nelson Mandela played a decisive, historic role in the fields of conflict resolution, reconciliation and human rights protection;

AS Nelson Mandela received concrete support in his fight against apartheid from four Quebecers who were high-ranking political officials: former Canadian Prime Minister Brian Mulroney, former Québec Premiers René Lévesque and Robert Bourassa and former Montréal Mayor Jean Doré;

AS the National Assembly of Québec wishes to honour Nelson Mandela and pay tribute to this exemplary humanist in Québec, an open nation and safe haven for all citizens regardless of their origin, by designating 11 February, the day he was freed in 1990, Nelson Mandela Day;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The eleventh day of February is proclaimed Nelson Mandela Day.

2. This Act comes into force on 12 June 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 20
AN ACT TO GROUP THE COMMISSION ADMINISTRATIVE DES RÉGIMES DE RETRAITE ET D'ASSURANCES AND THE RÉGIE DES RENTES DU QUÉBEC

Bill 58
Introduced by Mr. Sam Hamad, Minister of Labour, Employment and Social Solidarity
Introduced 11 June 2015
Passed in principle 16 September 2015
Passed 6 October 2015
Assented to 7 October 2015

Coming into force: **on the date or dates to be determined by the Government, except sections 75 to 78, which come into force on 7 October 2015**

– 2016-01-01: ss. 1-74
O.C. 1034-2015
G.O., 2015, Part 2, p. 3187

Legislation amended:
Financial Administration Act (chapter A-6.001)
Act respecting the Commission administrative des régimes de retraite et d'assurances (chapter C-32.1.2)
Taxation Act (chapter I-3)
Act respecting the Québec Pension Plan (chapter R-9)
Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)
Act respecting the Pension Plan of Elected Municipal Officers (chapter R-9.3)
Act respecting the Government and Public Employees Retirement Plan (chapter R-10)
Act respecting the Pension Plan of Management Personnel (chapter R-12.1)
Supplemental Pension Plans Act (chapter R-15.1)
Voluntary Retirement Savings Plans Act (chapter R-17.0.1)

Explanatory notes

This Act provides for the grouping of the activities of the Régie des rentes du Québec and the Commission administrative des régimes de retraite et d'assurances and renames the latter "Retraite Québec".

It also makes consequential amendments in light of this grouping and contains transitional provisions, in particular as concerns the senior officers of the grouped bodies.

Until Retraite Québec is established, the Act gives the Minister of Labour, Employment and Social Solidarity a temporary power to issue directives in respect of the grouped bodies.

Chapter 20

AN ACT TO GROUP THE COMMISSION ADMINISTRATIVE DES RÉGIMES DE RETRAITE ET D'ASSURANCES AND THE RÉGIE DES RENTES DU QUÉBEC

[*Assented to 7 October 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

FINANCIAL ADMINISTRATION ACT

1. Section 77.6 of the Financial Administration Act (chapter A-6.001) is amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

"(3) the loans, investments and financial commitments of Retraite Québec referred to in the second paragraph of section 65 of the Act respecting Retraite Québec (chapter C-32.1.2);".

ACT RESPECTING THE COMMISSION ADMINISTRATIVE DES RÉGIMES DE RETRAITE ET D'ASSURANCES

2. The title of the Act respecting the Commission administrative des régimes de retraite et d'assurances (chapter C-32.1.2) is replaced by the following title:

"ACT RESPECTING RETRAITE QUÉBEC".

3. The Act is amended by inserting the following section after the heading of Chapter II:

"**3.1.** The functions of Retraite Québec are to administer the pension plan governed by the Act respecting the Québec Pension Plan (chapter R-9) and to encourage financial planning for retirement. To that end, it promotes the establishment and improvement of pension plans other than those referred to in section 4. In addition, Retraite Québec may carry out any mandate and exercise any other function conferred on it by the Government. The costs arising out of such a mandate or function are borne by the Government.

Retraite Québec may conduct or commission research and studies and make recommendations to the Minister under whose responsibility it acts, subject to section 6."

4. Section 4 of the Act is amended

(1) by replacing "The function of the Commission is" in the introductory clause of the first paragraph by "The function of Retraite Québec is also";

(2) by replacing "The function of the Commission is also" in the second paragraph by "A further function of Retraite Québec is";

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

"The second paragraph does not apply to the Québec Pension Plan, the plans administered by Retraite Québec under the Supplemental Pension Plans Act (chapter R-15.1) and the Voluntary Retirement Savings Plans Act (chapter R-17.0.1), and plans whose provisional administration is entrusted to another administrator it designates under any of those Acts."

5. Section 5 of the Act is amended

(1) by replacing "The Commission" by "Retraite Québec";

(2) by inserting "it administers under section 4" after "pension plans".

6. Section 8 of the Act is amended, in the first paragraph,

(1) by replacing "The Commission" by "Retraite Québec";

(2) by adding "under section 4. Such an agreement must be mentioned in the service statement of Retraite Québec" after "it administers".

7. Section 10 of the Act is replaced by the following section:

"**10.** Chapter II of the Public Administration Act (chapter A-6.01) applies to Retraite Québec."

8. Section 11 of the Act is replaced by the following section:

"**11.** Retraite Québec is administered by a board of directors composed of 17 members appointed by the Government, including the chair of the board and the president and chief executive officer. At least seven members of the board, including the chair, must qualify as independent directors in the opinion of the Government.

The Government appoints the members of the board other than the chair of the board and the president and chief executive officer taking into consideration the expertise and experience profiles approved by the board of directors. The members include

(1) two members representing the Government;

(2) three members representing the employees who are members of the pension plans administered by Retraite Québec under section 4, including two

representing the employees covered by the Government and Public Employees Retirement Plan, appointed after consultation with the unions and associations referred to in subparagraph 1 of the first paragraph of section 164 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), and one representing the employees covered by the Pension Plan of Management Personnel, appointed after consultation with the associations referred to in subparagraph 1 of the first paragraph of section 196.3 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1);

(3) one member representing the pensioners of one of the pension plans administered under section 4 and appointed after consultation with the associations that are the most representative of the pensioners under those plans, unless a different consultation process is determined by the Government; and

(4) nine members appointed after consultation with bodies the Minister considers representative, including four from the business sector, three who are workers, one from the socio-economic sector and one representing retired persons.

A member of the board may not be a member of the pension committee of a pension plan administered by Retraite Québec under section 4."

9. Section 12 of the Act is replaced by the following section:

"**12.** In addition to being required to comply with the independence rules prescribed by the Act respecting the governance of state-owned enterprises (chapter G-1.02), an independent member may not be in the employ of a body some of whose employees are members of a pension plan administered under section 4 or have been in such employ in the three years preceding appointment to office, or be in the employ or be an officer of an association of employees or an association of managers representing those employees or have been in such employ or have been such an officer during that period."

10. Sections 13 and 14 of the Act are repealed.

11. Section 15 of the Act is amended by replacing "the Commission" and "six" by "Retraite Québec" and "seven", respectively.

12. Sections 16 to 20 of the Act are repealed.

13. Section 21 of the Act is replaced by the following section:

"**21.** On the recommendation of the board of directors, the Government appoints the president and chief executive officer taking into consideration the expertise and experience profile approved by the board.

If the board of directors does not recommend a candidate for the position of president and chief executive officer within a reasonable time, the Government may appoint the president and chief executive officer after notifying the members of the board."

14. Section 26 of the Act is repealed.

15. Section 27 of the Act is replaced by the following section:

"**27.** In addition to the functions prescribed by the Act respecting the governance of state-owned enterprises (chapter G-1.02), the responsibilities of the board of directors include

(1) adopting the service statement;

(2) approving the service agreements entered into under section 8; and

(3) approving the financial statements of the pension plans administered by Retraite Québec under section 4 unless that function has been assigned to a pension committee under the provisions of an Act or of a pension plan and the pension committee has exercised it within the time prescribed by those provisions."

16. Section 33 of the Act is replaced by the following section:

"**33.** The board of directors establishes an investment policy committee and a client services committee in addition to the governance and ethics committee, the audit committee and the human resources committee prescribed by section 19 of the Act respecting the governance of state-owned enterprises (chapter G-1.02).

The governance and ethics committee, the human resources committee, the investment policy committee and the client services committee must be chaired by an independent director and may not include the president and chief executive officer. The second paragraph of section 19 of the Act respecting the governance of state-owned enterprises does not apply to those committees."

17. Sections 34 and 35 of the Act are repealed.

18. Section 36 of the Act is amended

(1) by replacing the first paragraph and the introductory clause of the second paragraph by the following:

"**36.** In addition to the functions prescribed by the Act respecting the governance of state-owned enterprises (chapter G-1.02), the functions of the audit committee include";

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

(3) by replacing subparagraph 2 of that paragraph by the following subparagraph:

"(2) examining with the Auditor General the financial statements of the pension plans administered by Retraite Québec under section 4;";

(4) by replacing "pension plan financial statements" in subparagraph 3 of that paragraph by "the financial statements of those pension plans";

(5) by replacing "of the Commission and of the" in subparagraph 4 of that paragraph by "of those";

(6) by inserting "administered by Retraite Québec under section 4" after "of a plan" in the third paragraph.

19. Sections 37 to 39 of the Act are repealed.

20. Section 40 of the Act is replaced by the following sections:

"**40.** The functions of the client services committee include

(1) assessing the strategies and general policy directions of Retraite Québec in the area of client services;

(2) following up on Retraite Québec's policy directions in that area;

(3) recommending the approval by the board of directors of the service agreements entered into under section 8; and

(4) seeing to the adequate implementation of the service agreements.

"**40.1.** The functions of the investment policy committee include

(1) formulating and submitting to the board of directors a policy for investing the sums deposited with the Caisse de dépôt et placement du Québec under the Act respecting the Québec Pension Plan (chapter R-9);

(2) making recommendations on the investment policy to the board of directors; and

(3) reporting to the board of directors on the implementation of the investment policy by the Caisse de dépôt et placement du Québec, the yield of the sums deposited and any other issue concerning the investment policy."

21. Section 41 of the Act is replaced by the following section:

"**41.** The president and chief executive officer must see that the decisions of the pension committees of the plans administered by Retraite Québec under section 4 are carried out."

22. Section 42 of the Act is amended by replacing "the board of directors and the pension committees" by "the pension committees of the plans administered by Retraite Québec under section 4".

23. Section 43 of the Act is amended

(1) by striking out "two" in the first paragraph;

(2) by replacing "Government" in the second paragraph by "board of directors".

24. Section 44 of the Act is amended by adding the following paragraph at the end:

"If a vice-president is absent or unable to act, the president and chief executive officer designates a member of Retraite Québec's personnel to exercise the vice-president's functions."

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

"**48.1.** Except on a question of jurisdiction, no extraordinary recourse within the meaning of the Code of Civil Procedure (chapter C-25) may be exercised or any injunction granted against Retraite Québec or the members of its board of directors acting in their official capacity.

"**48.2.** A judge of the Court of Appeal may, on a motion, annul by a summary proceeding any judgment rendered or order or injunction made contrary to section 48 or 48.1."

26. Section 49 of the Act is amended

(1) by replacing all occurrences of "the Commission" by "Retraite Québec";

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

"However, Retraite Québec may also, subject to the conditions it sets, allow a document to be binding on it or attributed to it without it being signed."

27. Section 50 of the Act is amended

(1) by replacing "the Commission" and "The Commission" by "Retraite Québec";

(2) by striking out "if the document is countersigned by a person referred to in section 32".

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

"**51.1.** Retraite Québec may delegate any of its powers under the laws it administers to a member of its board of directors or of its personnel. It may also, in the instrument of delegation, authorize the subdelegation of the delegated powers. It identifies the member of its board of directors or of its personnel to whom a power may be subdelegated, when that is the case. The instrument of delegation is posted on Retraite Québec's website.

"**51.2.** Every internal by-law of Retraite Québec comes into force on the date of its publication on Retraite Québec's website or on any later date specified in it."

29. Chapter IV of the Act, comprising sections 52 to 56, is repealed.

30. Section 57 of the Act is amended

(1) by replacing "The Commission's annual budget" in the introductory clause of the first paragraph by "The annual budget of Retraite Québec";

(2) by adding "administered by Retraite Québec under section 4" at the end of subparagraph 3 of the first paragraph.

31. Section 61 of the Act is amended by replacing "pension plans" in the first paragraph by "the pension plans referred to in section 4".

32. Section 65 of the Act is amended

(1) by replacing "The Commission" in the introductory clause by "Retraite Québec";

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

"However, the first paragraph does not apply if the loan or financial commitment charges a pension or insurance plan, including the Québec Pension Plan, that is administered, even provisionally, by Retraite Québec. The same is true of the transfer, acquisition or holding of shares, stock or other assets for such a plan and the acceptance of a gift or a legacy if the charge or condition attached relates to such a plan."

33. Section 66 of the Act is amended

(1) by inserting "referred to in the first paragraph of section 65 that is" after "loan" in subparagraph 1 of the first paragraph;

(2) by replacing both occurrences of "the Commission" by "Retraite Québec".

34. Section 68 of the Act is replaced by the following section:

"**68.** The annual management report required to be prepared under section 24 of the Public Administration Act (chapter A-6.01) must be produced before 30 June and must also include the financial statements of Retraite Québec, those of the pension plans it administers under section 4 and any other information required by the Minister.

The report must also include or provide information on

(1) the mandates conferred on Retraite Québec;

(2) the service agreements entered into under section 8; and

(3) the programs placed under the administration of Retraite Québec."

35. Section 138 of the Act is amended by replacing "14 December 2011" and "the Commission's mission" in the first paragraph by "1 January 2021" and "the mission of Retraite Québec", respectively.

36. Section 139 of the Act is repealed.

TAXATION ACT

37. Section 1029.8.61.50 of the Taxation Act (chapter I-3) is amended

(1) by replacing "the Board" in the first paragraph by "Retraite Québec";

(2) by replacing "the Board" and "division" in the second paragraph by "Retraite Québec" and "division, the powers under the Act respecting Retraite Québec (chapter C-32.1.2)", respectively.

ACT RESPECTING THE QUÉBEC PENSION PLAN

38. The heading of Title II of the Act respecting the Québec Pension Plan (chapter R-9) is replaced by the following title:

"FUNCTIONS AND POWERS OF RETRAITE QUÉBEC".

39. Section 11 of the Act is replaced by the following section:

"**11.** For the purposes of the administration of the Québec Pension Plan, Retraite Québec exercises, in addition to its functions and powers under this Act, those conferred on it by the Act respecting Retraite Québec (chapter C-32.1.2)."

40. Sections 12, 13 to 25.3, 27 to 29, 32 and 33 of the Act are repealed.

41. Section 34 of the Act is amended

(1) by replacing "the Board" in the first paragraph by "Retraite Québec";

(2) by replacing "The Board" and "in its possession, except whatever is necessary for its current administration" in the second paragraph by "Retraite Québec" and "received under the first paragraph, except whatever is necessary for the current administration of the Québec Pension Plan", respectively.

42. Sections 35 to 37 of the Act are repealed.

43. Section 216 of the Act is amended by replacing "the Board shall cause", "state of the Board's account" and "the Board's revenue and expenditures" in the first paragraph by "Retraite Québec shall cause", "state of the Québec Pension Plan's account" and "the Québec Pension Plan's revenue and expenditures", respectively.

44. Section 218.1 of the Act is amended by replacing "the state of the Board's account" by "the state of the Québec Pension Plan's account".

ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

45. Section 139.4 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) is amended by replacing "12 to 18" in the last paragraph by "4 to 7 and 9 to 11 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) and section 12".

46. Section 139.13 of the Act is replaced by the following section:

"**139.13.** Retraite Québec shall designate from among its employees other than its secretary the person who is to act as secretary of the committee."

ACT RESPECTING THE PENSION PLAN OF ELECTED MUNICIPAL OFFICERS

47. Section 70.6 of the Act respecting the Pension Plan of Elected Municipal Officers (chapter R-9.3) is amended by replacing "12 to 18" by "4 to 7 and 9 to 11 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) and section 12".

48. Section 70.7 of the Act is replaced by the following section:

"**70.7.** Retraite Québec shall designate from among its employees other than its secretary the person who is to act as secretary of the committee."

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

49. Section 126 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is amended

(1) by replacing "the Commission a copy of the annual report required by the Régie des rentes du Québec" in the first paragraph by "Retraite Québec a copy of the annual statement required";

(2) by replacing "the Commission" in the second paragraph by "Retraite Québec".

50. The Act is amended by inserting the following section after the heading of Chapter I of Title III:

"**135.1.** This Title may only apply to a pension plan referred to in section 4 of the Act respecting Retraite Québec (chapter C-32.1.2)."

51. Section 164 of the Act is amended by replacing "12 to 18" in the last paragraph by "4 to 7 and 9 to 11 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) and section 12".

52. Section 170 of the Act is replaced by the following section:

"**170.** Retraite Québec shall designate from among its employees other than its secretary the person who is to act as secretary of the committee."

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

53. Section 196.3 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended by replacing "12 to 18" in the last paragraph by "4 to 7 and 9 to 11 of the Act respecting the governance of state-owned enterprises (chapter G-1.02) and section 12".

54. Section 196.13 of the Act is replaced by the following section:

"**196.13.** Retraite Québec shall designate from among its employees other than its secretary the person who is to act as secretary of the committee."

SUPPLEMENTAL PENSION PLANS ACT

55. Section 2 of the Supplemental Pension Plans Act (chapter R-15.1) is amended

(1) by replacing subparagraph 4 of the first paragraph by the following subparagraph:

"(4) a pension plan established by an Act, the Government or the Office of the National Assembly, unless the Act, the Government or the Office of the National Assembly renders the plan subject to this Act;";

(2) by striking out subparagraph 5 of that paragraph.

56. Section 246 of the Act is amended by inserting ", the Act respecting Retraite Québec (chapter C-32.1.2)" after the second occurrence of "this Act" in the introductory clause of the first paragraph.

57. Sections 250 and 251 of the Act are repealed.

VOLUNTARY RETIREMENT SAVINGS PLANS ACT

58. Section 97 of the Voluntary Retirement Savings Plans Act (chapter R-17.0.1) is amended by inserting ", the Act respecting Retraite Québec (chapter C-32.1.2)" after "this Act" in the introductory clause of the first paragraph.

59. Section 99 of the Act is repealed.

60. Section 144 of the Act is amended by replacing "37 of the Act respecting the Québec Pension Plan (chapter R-9)" and "the Régie des rentes du Québec" by "68 of the Act respecting Retraite Québec (chapter C-32.1.2)" and "Retraite Québec", respectively.

OTHER AMENDING PROVISIONS

61. Unless the context indicates otherwise, in any other Act, including any Act amended by this Act, and in any regulation,

(1) the expressions "Commission administrative des régimes de retraite et d'assurances", "the Commission administrative des régimes de retraite et d'assurances" and "the Commission", when the latter designates the Commission administrative des régimes de retraite et d'assurances, are replaced by the expression "Retraite Québec", with the necessary modifications;

(2) the expressions "Régie des rentes du Québec", "the Régie des rentes du Québec", "the Régie des rentes", "the Régie" and "the Board", when the two latter designate the Régie des rentes du Québec, are replaced by the expression "Retraite Québec", with the necessary modifications;

(3) the expression "Act respecting the Commission administrative des régimes de retraite et d'assurances" is replaced by the expression "Act respecting Retraite Québec".

62. Unless the context indicates otherwise, in any other document, a reference to the Commission administrative des régimes de retraite et d'assurances or to the Régie des rentes du Québec is a reference to Retraite Québec and a reference to the Act respecting the Commission administrative des régimes de retraite et d'assurances is a reference to the Act respecting Retraite Québec.

TRANSITIONAL AND FINAL PROVISIONS

63. The Minister of Labour, Employment and Social Solidarity is responsible for the administration of the Act respecting Retraite Québec (chapter C-32.1.2).

64. Retraite Québec replaces the Régie des rentes du Québec; Retraite Québec acquires the rights of the Régie des rentes du Québec and assumes its obligations.

65. Retraite Québec becomes, without continuance of suit, a party to all proceedings to which the Régie des rentes du Québec was a party.

66. A regulation or by-law made by the Régie des rentes du Québec, other than an internal by-law, is deemed to be a regulation or by-law made by Retraite Québec.

67. The terms of office of the members of the board of directors of the Commission administrative des régimes de retraite et d'assurances other than the president and chief executive officer end on 31 December 2015 without compensation.

68. The term of office of the president and chief executive officer of the Commission administrative des régimes de retraite et d'assurances ends on 31 December 2015 with no compensation other than the allowance provided for in the instrument of appointment.

69. The terms of office of the vice-presidents of the Commission administrative des régimes de retraite et d'assurances end on 31 December 2015.

The vice-presidents are reintegrated into the public service under the conditions governing an eventual return to the public service set out in their instruments of appointment.

70. The terms of office of the members of the board of directors of the Régie des rentes du Québec other than the president and chief executive officer end on 31 December 2015 without compensation.

71. The term of office of the president and chief executive officer of the Régie des rentes du Québec ends on 31 December 2015.

The president and chief executive officer is reintegrated into the public service under the conditions governing an eventual return to the public service set out in the instrument of appointment.

72. The terms of office of the vice-presidents of the Régie des rentes du Québec end on 31 December 2015.

The vice-presidents are reintegrated into the public service under the conditions governing an eventual return to the public service set out in their instruments of appointment or receive the allowance provided for in their instruments of appointment without any other compensation.

73. The Government appoints the first president and chief executive officer of Retraite Québec without taking into consideration the requirements under section 21 of the Act respecting Retraite Québec, enacted by section 13.

74. When appointing the first members of the board of directors of Retraite Québec, other than the chair of the board and the president and chief executive officer, the Government takes into consideration the expertise and experience profiles approved by the respective boards of directors of the Régie des rentes du Québec and the Commission administrative des régimes de retraite et d'assurances.

75. The Minister of Labour, Employment and Social Solidarity may issue any directive on the management of the human, budgetary, physical or information resources of the Commission administrative des régimes de retraite et d'assurances or the Régie des rentes du Québec to facilitate the establishment of Retraite Québec. A directive may also specify the information that must be sent to the Minister and the time limit for doing so. A directive is binding on the body concerned and the body must comply with it.

76. The Minister may cancel any decision of the Commission administrative des régimes de retraite et d'assurances or the Régie des rentes du Québec if the decision affects its human, budgetary, physical or information resources in a manner that the Minister deems contrary to the future interests of Retraite Québec.

Such a cancellation may apply to any decision made between 11 June 2015 and the date on which Retraite Québec begins to operate. The cancellation must be ordered not later than 1 March 2016 and has effect from the date on which it is ordered.

77. The Minister may, for the purposes of sections 75 and 76, establish committees to advise the Minister on any matter the Minister submits to them.

78. The Government may, by regulation and before 1 July 2017, take any measure necessary or useful for carrying out this Act or fully achieving its purpose.

Such a regulation may, if it so provides, apply from a date not prior to 7 October 2015.

79. This Act comes into force on the date or dates to be determined by the Government, except sections 75 to 78, which come into force on 7 October 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 21
AN ACT TO GIVE EFFECT TO THE BUDGET SPEECH DELIVERED ON 4 JUNE 2014 AND TO VARIOUS OTHER FISCAL MEASURES

Bill 13
Introduced by Mr. Carlos Leitão, Minister of Finance
Introduced 4 December 2014
Passed in principle 19 May 2015
Passed 20 October 2015
Assented to 21 October 2015

Coming into force: 21 October 2015

Legislation amended:

Tax Administration Act (chapter A-6.002)
Act respecting prearranged funeral services and sepultures (chapter A-23.001)
Act respecting parental insurance (chapter A-29.011)
Unclaimed Property Act (chapter B-5.1)
Act constituting Capital régional et coopératif Desjardins (chapter C-6.1)
Act respecting international financial centres (chapter C-8.3)
Act to establish Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (chapter F-3.1.2)
Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1)
Mining Tax Act (chapter I-0.4)
Tobacco Tax Act (chapter I-2)
Taxation Act (chapter I-3)
Act respecting the Ministère des Finances (chapter M-24.01)
Act to facilitate the payment of support (chapter P-2.2)
Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1)
Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)
Act respecting the Québec Pension Plan (chapter R-9)
Act respecting the Québec sales tax (chapter T-0.1)
Fuel Tax Act (chapter T-1)
Act giving effect to the Budget Speech delivered on 24 May 2007, to the 1 June 2007 Ministerial Statement Concerning the Government's 2007-2008 Budgetary Policy and to certain other budget statements (2009, chapter 5)

Explanatory notes

This Act amends various Acts to give effect mainly to measures announced in the Budget Speech delivered on 4 June 2014 and in Information Bulletins published in 2014.

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Éditeur officiel Québec

Explanatory notes (*cont'd*)

The Tax Administration Act is amended to standardize the retention rules for documents in support of tax relief applications.

The Act constituting Capital régional et coopératif Desjardins, the Act to establish Fondaction, 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.) are amended to make various changes to the investment requirements governing those investment corporations and to their capitalization limit.

The Tobacco Tax Act is amended to increase the specific tax on tobacco products and the Act respecting the Québec sales tax is amended to standardize the specific tax rates on alcoholic beverages.

The Taxation Act is amended to introduce, modify or abolish fiscal measures specific to Québec. More specifically, the amendments deal with

(1) enhancement of the tax credit for experienced workers;

(2) introduction of a tax credit for seniors' activities;

(3) implementation of a tax credit for home renovation;

(4) retirement income splitting between spouses;

(5) reduction in the tax credit rate for the purchase of shares issued by Capital régional et coopératif Desjardins;

(6) the tax credit for scientific research and experimental development relating to biopharmaceutical activities;

(7) an additional deduction for transportation costs of remote manufacturing SMEs;

(8) introduction of new tax incentives to foster the marine industry;

(9) replacement of the $50,000 annual expenditure threshold by a single threshold for the purposes of the tax credit to foster modernization of the tourist accommodation offering;

(10) reduction in the tax rates for manufacturing SMEs; and

(11) a 20% reduction in tax assistance for businesses.

The Act also contains amendments to various Acts to give effect to measures announced in the Budget Speech delivered on 20 November 2012 and in Information Bulletins published in 2012 and 2013.

The Act respecting parental insurance and the Act respecting the Québec Pension Plan are amended to set special rules for determining the pensionable earnings of family-type resources and certain intermediate resources. Amendments are also made to the latter Act to adjust the calculation rules for contributions to the Québec Pension Plan, given that the contribution rates differ between the Québec Pension Plan and the Canada Pension Plan.

The Mining Tax Act is amended to introduce a new method for computing tax that provides for implementation of a minimum mining tax whose basis is the mine-mouth output value, and for progressive tax rates ranging from 16% to 28% based on an operator's profit margin to replace the current 16% single tax rate used to determine the operator's mining tax on profits.

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Explanatory notes (*cont'd*)

The Taxation Act is amended to introduce, modify or abolish fiscal measures specific to Québec. More specifically, the amendments deal with

(1) an added income tax bracket for high-income individuals;

(2) reduction of the tax credit rate for tuition and exam fees;

(3) introduction of a tax credit for children's activities;

(4) implementation of a tax credit for eco-friendly renovation;

(5) implementation of measures to encourage cultural philanthropy, including an additional 25% tax credit for a first major cultural gift and a 30% tax credit for cultural patronage by individuals;

(6) implementation of a tax holiday for large investment projects; and

(7) the contribution of financial institutions and introduction of a temporary tax credit for damage insurance firms.

The Act respecting the Régie de l'assurance maladie du Québec is amended

(1) to vary the health contribution on the basis of income;

(2) to increase the exemption amount used in computing the premium payable by a person covered by the public drug insurance plan; and

(3) to introduce an exemption from payment of employer contributions to the Health Services Fund in relation to the carrying out of a large investment project.

The Act respecting the Québec sales tax is amended to introduce a new partial Québec sales tax rebate on purchases of goods and services by municipal entities.

The Fuel Tax Act is amended to provide for a refund on gasoline used in commercial vessels.

The Tax Administration Act and the Taxation Act are amended to make amendments similar to those made to the Income Tax Act by federal bills assented to in 2012 and 2013. The Act gives effect mainly to harmonization measures announced in various Information Bulletins published in 2012 and 2013. More specifically, the amendments deal with

(1) electronic filing of fiscal returns prepared by tax preparers;

(2) electronic filing by a person filing more than 50 information returns;

(3) tax treatment of payments by the federal government to the parents of a crime victim;

(4) greater flexibility for registered disability savings plans;

(5) pooled registered pension plans;

(6) tax treatment of dividends;

(7) abolition of the tax credit for employment out of Canada;

(*cont'd on next page*)

Explanatory notes (*cont'd*)

(8) various adjustments to thin capitalization rules;

(9) tax avoidance through the use of partnerships;

(10) taxation of Canadian multinational corporations with foreign affiliates; and

(11) introduction of a penalty where information on tax preparers on scientific research and experimental development claim forms is missing, incomplete or inaccurate.

The Act respecting the Québec sales tax is amended to make amendments similar to those made to the Excise Tax Act and the federal regulations by federal bills assented to in 2012, 2013 and 2014 and by various GST/HST regulations made in 2013. The Act gives effect chiefly to harmonization measures announced in various Information Bulletins published in 2012 and 2013. More specifically, the amendments deal with

(1) an adapted special attribution method for investment plans that are selected listed financial institutions;

(2) self-assessment and rebate rules that apply to certain investment plans;

(3) supplies of paid parking through charities or by the public sector; and

(4) an exemption for health care services and zero-rated status for certain health-related supplies.

Lastly, the Act makes various technical amendments as well as consequential and terminology-related amendments.

Chapter 21

AN ACT TO GIVE EFFECT TO THE BUDGET SPEECH DELIVERED ON 4 JUNE 2014 AND TO VARIOUS OTHER FISCAL MEASURES

[*Assented to 21 October 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TAX ADMINISTRATION ACT

1. (1) Section 1.5 of the Tax Administration Act (chapter A-6.002) is replaced by the following section:

"**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 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 has effect from 1 April 2013.

2. Section 12.0.3 of the Act is amended by striking out "making an objection or" in the portion of the first paragraph before subparagraph *a*.

3. (1) Section 23 of the Act is amended

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

"For the purposes of the first paragraph, a person is deemed to be resident in Canada if the person is deemed to be resident in Québec by reason of paragraphs *b* to *g* of section 8 of the Taxation Act.";

(2) by adding the following paragraph after the fourth paragraph:

"For the purposes of this section, the withholding a person is required to make because of section 37.21 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is deemed to be a withholding provided for in section 1015 of the Taxation Act."

(2) Paragraph 2 of subsection 1 has effect from 1 January 2013.

4. (1) Section 24.0.3 of the Act is replaced by the following section:

"**24.0.3.** Where a person is vested with the power to authorize or cause a payment to be made for another person of an amount that is subject to deduction at source under section 1015 of the Taxation Act (chapter I-3) and agrees to or causes the amount to be paid, allocated, granted or awarded by or on behalf of the other person, the person is solidarily liable with the other person for any sum required to be deducted or withheld from that amount under the Taxation Act, the Act respecting the Québec Pension Plan (chapter R-9), the Act respecting parental insurance (chapter A-29.011) or the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)."

(2) Subsection 1 has effect from 1 January 2013.

5. (1) The Act is amended by inserting the following section after section 35.2:

"**35.2.1.** Every person who obtains tax relief under a fiscal law shall preserve the supporting documents concerning the tax relief for six years after the last year to which they relate.

Every person who preserves the supporting documents referred to in the first paragraph on electronic or computerized medium shall preserve them in intelligible form on the same medium for the preservation period specified in that paragraph.

The first paragraph does not apply if

(*a*) the supporting document must be preserved under section 35.1; or

(*b*) the tax relief is obtained under the Act respecting the Québec sales tax (chapter T-0.1), unless it is obtained following an application for a rebate."

(2) Subsection 1 applies from the taxation year 2014, except in respect of an application for a rebate under the Act respecting the Québec sales tax (chapter T-0.1), in which case it applies from 1 January 2015.

6. Section 35.3 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

"(*a*) preserve the registers or supporting documents relating to that fiscal or taxation year; and

"(*b*) if the person preserves the registers or supporting documents on electronic or computerized medium, preserve them in intelligible form on the same medium."

7. Section 35.4 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

"(*a*) preserve the registers or supporting documents necessary for examination of the objection or appeal; and

"(*b*) if the person preserves the registers or supporting documents on electronic or computerized medium, preserve them in intelligible form on the same medium."

8. (1) Section 37.1.1 of the Act is replaced by the following section:

"**37.1.1.** Every person who, for a calendar year, is required under a fiscal law or a regulation made under a fiscal law to file more than 50 information returns of a prescribed type shall file the returns with the Minister by way of electronic filing in accordance with the terms and conditions specified by the Minister."

(2) Subsection 1 applies in respect of an information return filed after 31 December 2010.

9. (1) The Act is amended by inserting the following section after section 37.1.3:

"**37.1.4.** A tax preparer shall send to the Minister by way of electronic filing, according to the terms and conditions specified by the Minister, the fiscal returns prepared by the tax preparer, for consideration, for one or more persons in accordance with section 1000 of the Taxation Act (chapter I-3), except that 10 of the returns filed by the tax preparer for one or more corporations and 10 of the returns filed by the tax preparer for one or more individuals may be sent otherwise than by way of electronic filing.

The first paragraph does not apply to a tax preparer for a calendar year in respect of a fiscal return

(*a*) of a type for which the tax preparer has applied for authorization to file by way of electronic filing for the year and for which that authorization has not been granted because the tax preparer did not meet the criteria referred to in section 37.1;

(*b*) filed for a corporation described in any of subparagraphs *a* to *c* of the first paragraph of section 37.1.2R1 of the Regulation respecting fiscal administration (chapter A-6.002, r. 1); or

(*c*) of a type that the Minister does not accept by way of electronic filing.

For the purposes of this section and section 59.0.0.2, "tax preparer", for a calendar year, means a person or partnership who, in the year, and in accordance with section 1000 of the Taxation Act, prepares, for consideration, more than 10 fiscal returns for one or more corporations or more than 10 fiscal returns for one or more individuals (other than trusts), but does not include an employee who prepares fiscal returns in the course of performing the duties of an employment."

(2) Subsection 1 applies in respect of a return filed after 31 December 2012 in relation to a taxation year subsequent to the taxation year 2011.

10. (1) Section 39 of the Act is amended by replacing the third paragraph by the following paragraph:

"The Minister may also apply to a judge of the Court of Québec, acting in chambers, for authorization to send a person such a formal demand concerning one or more unnamed persons, on the conditions that the judge considers reasonable in the circumstances."

(2) Subsection 1 applies in respect of an application for authorization filed after 21 October 2015.

11. (1) Section 39.0.1 of the Act is repealed.

(2) Subsection 1 applies in respect of an authorization obtained following an application filed after 21 October 2015.

12. Section 59 of the Act is amended by inserting the following paragraph after the first paragraph:

"However, where a member of a partnership fails to file an information return in accordance with section 1086R78 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) as and when prescribed, the partnership incurs the penalty provided for in the first paragraph."

13. (1) The Act is amended by inserting the following sections after section 59.0.0.1:

"**59.0.0.2.** Every person who fails to send a fiscal return in the manner provided for in section 37.1.4 incurs a penalty equal to

(*a*) $25 for each such failure in respect of a return of an individual; and

(*b*) $100 for each such failure in respect of a return of a corporation.

"**59.0.0.3.** Every person who fails to file, in the manner set out in section 37.1.1, an information return referred to in that section incurs a penalty equal to

(*a*) $250, where the number of information returns of the same type is greater than 50 but less than 251;

(*b*) $500, where the number of information returns of the same type is greater than 250 but less than 501;

(*c*) $1,500, where the number of information returns of the same type is greater than 500 but less than 2,501; and

(*d*) $2,500, where the number of information returns of the same type is greater than 2,500.

"**59.0.0.4.** Every person who fails to file an information return of a prescribed type within the time required by a fiscal law or a regulation made under a fiscal law incurs a penalty equal to the greater of $100 and

(*a*) $10 for each day, not exceeding 100, during which the failure continues, where the number of information returns of the same type is less than 51;

(*b*) $15 for each day, not exceeding 100, during which the failure continues, where the number of information returns of the same type is greater than 50 but less than 501;

(*c*) $25 for each day, not exceeding 100, during which the failure continues, where the number of information returns of the same type is greater than 500 but less than 2,501;

(*d*) $50 for each day, not exceeding 100, during which the failure continues, where the number of information returns of the same type is greater than 2,500 but less than 10,001; and

(*e*) $75 for each day, not exceeding 100, during which the failure continues, where the number of information returns of the same type is greater than 10,000."

(2) Subsection 1, where it enacts section 59.0.0.2 of the Act, has effect from 1 January 2013.

14. Section 59.6 of the Act is amended by replacing "in section 59.0.0.1" by "in any of sections 59.0.0.1, 59.0.0.3 and 59.0.0.4".

15. Section 61 of the Act is amended by adding the following paragraph:

"For the purposes of the first paragraph, every person who fails to withhold or pay to the Minister an amount on account of the amount a person is required to pay for a year under section 37.17 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is deemed to have contravened section 1015 of the Taxation Act."

16. Section 61.0.0.1 of the Act is amended by replacing "35 to 35.5" by "35 to 35.2 and 35.3 to 35.5, to the extent that sections 35.3 and 35.4 apply to a person referred to in section 35.1,".

17. Section 69.1 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

"(*a*) the Comptroller of Finance, in respect of the exercise of the responsibilities, powers and functions provided for in sections 18, 19 and 22

of the Act respecting the Ministère des Finances (chapter M-24.01), and in connection with any mandate assigned by the Government under section 20 of that Act;".

18. The Act is amended by inserting the following section after section 69.5.1:

"**69.5.2.** The Comptroller of Finance may, without the consent of the person concerned, communicate any information obtained under subparagraph *a* of the second paragraph of section 69.1 to a person designated in an agreement under section 19 of the Act respecting the Ministère des Finances (chapter M-24.01) for the purpose of settling a dispute arising from a claim or payment of a government rebate or an audit conducted under such an agreement."

19. (1) Section 91.1 of the Act is amended by replacing ", 37.1.2 and 37.1.3" in the first paragraph by "to 37.1.4".

(2) Subsection 1 has effect from 1 January 2013. In addition, where the first paragraph of section 91.1 of the Act applies after 31 December 2011 and before 1 January 2013, it is to be read as if "37.1.1," were inserted after "37.1,".

20. (1) Section 93.1.8 of the Act is amended by replacing the first paragraph by the following paragraph:

"**93.1.8.** Despite section 93.1.1, no person may notify to the Minister a notice of objection to a reassessment or determination under any of sections 21.4.14, 421.8, 442, 444, 450, 455.0.1, 498.1, 520.2, 578.7, 620.1, 659.1, 710.3, 716.0.1, 736.3, 736.4, 737.18.4, 752.0.10.4.1, 752.0.10.15 and 979.34, subparagraph i of paragraph *a*.1 of subsection 2 of section 1010 or any of sections 1010.0.0.1 to 1010.0.4, 1012, 1029.8.36.91, 1044.8, 1056.8, 1079.8.15, 1079.13.2, 1079.15.1 and 1079.16 of the Taxation Act (chapter I-3), except in respect of amounts to which those provisions apply."

(2) Subsection 1 has effect from 5 June 2014.

21. (1) Section 93.1.12 of the Act is amended by replacing the first paragraph by the following paragraph:

"**93.1.12.** Despite section 93.1.10, no person may notify to the Minister a notice of objection to a reassessment or determination under any of sections 21.4.14, 421.8, 442, 444, 450, 455.0.1, 498.1, 520.2, 578.7, 620.1, 659.1, 710.3, 716.0.1, 736.3, 736.4, 737.18.4, 752.0.10.4.1, 752.0.10.15 and 979.34, subparagraph i of paragraph *a*.1 of subsection 2 of section 1010 or any of sections 1010.0.0.1 to 1010.0.4, 1012, 1029.8.36.91, 1044.8, 1056.8, 1079.8.15, 1079.13.2, 1079.15.1 and 1079.16 of the Taxation Act (chapter I-3), except in respect of amounts to which those provisions apply."

(2) Subsection 1 has effect from 5 June 2014.

22. (1) The Act is amended by inserting the following section after section 93.1.15.2:

"**93.1.15.3.** An appeal may be brought before the Court of Québec from the determination of the fair market value of a property disposed of by a taxpayer, where the fair market value has been confirmed or redetermined by the Minister of Culture and Communications under section 710.2.8 or 752.0.10.4.0.8 of the Taxation Act (chapter I-3).

The appeal must be brought within 90 days after the day on which the Minister of Culture and Communications has issued, under section 710.2.9 or 752.0.10.4.0.9 of the Taxation Act, the certificate confirming or redetermining the fair market value of the property."

(2) Subsection 1 has effect from 4 July 2013.

23. (1) Section 93.1.21.1 of the Act is replaced by the following section:

"**93.1.21.1.** In the course of an appeal brought under section 93.1.15.2 or 93.1.15.3, the Court may confirm or vary the amount determined to be the fair market value of a property. The amount determined by the Court is deemed to be the fair market value of the property determined by the Minister of Sustainable Development, Environment and Parks or by the Minister of Culture and Communications, as the case may be."

(2) Subsection 1 has effect from 4 July 2013.

ACT RESPECTING PREARRANGED FUNERAL SERVICES AND SEPULTURES

24. (1) Section 21 of the Act respecting prearranged funeral services and sepultures (chapter A-23.001) is replaced by the following section:

"**21.** The seller must deposit in trust, in Québec, with the depositary any amount received under a prearranged funeral services contract, within 45 days of receiving the amount.

A seller is not, however, required to deposit in trust

(1) an amount representing 10% or less of the amount received in respect of goods and services under the contract which have not been provided;

(2) the amount representing the amount received in respect of goods and services already provided."

(2) Subsection 1 applies in respect of a prearranged funeral services contract entered into after 31 December 2012.

25. (1) Section 31 of the Act is amended by replacing paragraphs 2 and 5 by the following paragraphs:

"(2) where an item of goods or a service under a prearranged funeral services contract is provided after the first deposit in trust pursuant to the contract and before the death of the person for whom the goods or services are intended, an amount equal to the amount set forth in the contract in respect of the goods or services may be withdrawn upon production of the acknowledgement of receipt contemplated in paragraph 1 of section 37 or of a copy of the notice contemplated in paragraph 2 of section 37 and of proof that the buyer has received it;";

"(5) where a contract modification entails a reduction in the total amount first established under the contract in respect of goods and services, an amount equal to the reduction may be withdrawn on production of a copy of the contract and modifying document together with a receipt signed by the buyer certifying that an amount equal to the amount claimed has been paid to him;".

(2) Subsection 1 applies in respect of a prearranged funeral services contract entered into after 31 December 2012.

ACT RESPECTING PARENTAL INSURANCE

26. (1) Section 43.0.1 of the Act respecting parental insurance (chapter A-29.011) is amended by inserting the following paragraph after the first paragraph:

"For the purpose of determining the remuneration of a person for a year for services provided as a person responsible for a particular family-type resource or intermediate resource, the following rules apply:

(1) an amount received by the particular resource in the year 2013, 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 and that is attributable to the year 2012, is deemed to have been received in that year and not in the year 2013; and

(2) an amount received by the particular resource in a particular month that begins after 31 January 2013, 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, other than an amount referred to in subparagraph 1, is deemed to have been received in the month that precedes the particular month."

(2) Subsection 1 has effect from 1 January 2012. However, an amount described in subparagraph 1 of the second paragraph of section 43.0.1 of the Act does not reduce benefits received in the year 2012.

UNCLAIMED PROPERTY ACT

27. (1) Section 36 of the Unclaimed Property Act (chapter B-5.1) is amended by replacing the first paragraph by the following paragraph:

"**36.** An authorized person referred to in section 35 may apply to a judge of the Court of Québec, acting in chambers, for authorization to send a person the formal demand referred to in section 35 concerning one or more unnamed persons, on the conditions that the judge considers reasonable in the circumstances."

(2) Subsection 1 applies in respect of an application for authorization filed after 21 October 2015.

28. (1) Section 37 of the Act is repealed.

(2) Subsection 1 applies in respect of an authorization obtained following an application filed after 21 October 2015.

ACT CONSTITUTING CAPITAL RÉGIONAL ET COOPÉRATIF DESJARDINS

29. (1) Section 10 of the Act constituting Capital régional et coopératif Desjardins (chapter C-6.1) is amended, in the second paragraph,

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

"(2) subject to subparagraph 3, either of the following amounts, if the capitalization period begins after 29 February 2008:";

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

"(3) $150,000,000, if the capitalization period is the period that ends on 29 February 2016."

(2) Subsection 1 applies from 1 March 2015.

30. (1) Section 19 of the Act is amended

(1) by replacing "s.e.c." in subparagraph 9 of the fifth paragraph by "S.E.C.";

(2) by replacing subparagraph 10 of the fifth paragraph by the following subparagraph:

"(10) investments made by the Société after 10 November 2011 in Fonds Relève Québec, s.e.c.;";

(3) by adding the following subparagraphs after subparagraph 10 of the fifth paragraph:

"(11) investments made by the Société in Société en commandite Essor et Coopération; and

"(12) investments made by the Société in Capital Croissance PME II S.E.C.";

(4) by replacing "10" in the eighth paragraph by "12";

(5) by inserting the following subparagraph before subparagraph 1 of the tenth paragraph:

"(0.1) the investments described in subparagraph 1 of that paragraph that are made, after 31 December 2013 and before 1 January 2018, in an eligible entity situated in a territory referred to in Schedule 3, up to $500,000 per investment, are deemed to be increased by 100%;";

(6) by inserting the following subparagraphs after subparagraph 2 of the tenth paragraph:

"(2.1) the Société's share in an investment described in subparagraph 5 of that paragraph that is made, after 31 December 2013 and before 1 January 2018, in an eligible entity situated in a territory referred to in Schedule 3, up to $500,000, is deemed to be increased by 100%;

"(2.2) the amount of the investments described in that paragraph, other than those described in subparagraph 5 of that paragraph, made by the Société in a limited partnership is deemed to be increased by the Société's share in any investment of the limited partnership that entails no security or hypothec made, after 31 December 2013 and before 1 January 2018, in an eligible entity situated in a territory referred to in Schedule 3, up to $500,000 per investment;";

(7) by replacing subparagraph 3 of the tenth paragraph by the following subparagraph:

"(3) the aggregate of the investments described in subparagraph 6 of that paragraph may not exceed 10% of the Société's net assets at the end of the preceding fiscal year;";

(8) by adding the following subparagraph after subparagraph 7 of the tenth paragraph:

"(8) the aggregate of the investments described in subparagraph 11 of the fifth paragraph may not exceed $40,000,000.";

(9) by adding the following subparagraphs after subparagraph 5 of the eleventh paragraph:

"(6) a portion representing 35% of the eligible investments described in subparagraph 10 of the fifth paragraph is considered to have been made in entities situated in the resource regions of Québec referred to in Schedule 2;

"(7) the eligible investments described in subparagraph 11 of the fifth paragraph are considered to have been made in eligible cooperatives;

"(8) a portion representing 35% of the eligible investments described in subparagraph 12 of the fifth paragraph is considered to have been made in entities situated in the resource regions of Québec referred to in Schedule 2; and

"(9) the eligible investments made, after 31 December 2013 and before 1 January 2018, in an entity situated in a regional county municipality referred to in Schedule 4 are considered to have been made in entities situated in the resource regions of Québec referred to in Schedule 2."

(2) Paragraph 2 of subsection 1 has effect from 11 November 2011.

(3) Paragraphs 3, 4, 7 and 8 of subsection 1 and paragraph 9 of subsection 1, where it enacts subparagraphs 7 and 8 of the eleventh paragraph of section 19 of the Act, apply to a fiscal year that begins after 31 December 2012.

(4) Paragraphs 5 and 6 of subsection 1 and paragraph 9 of subsection 1, where it enacts subparagraph 9 of the eleventh paragraph of section 19 of the Act, apply in respect of an investment made after 31 December 2013.

(5) Paragraph 9 of subsection 1, where it enacts subparagraph 6 of the eleventh paragraph of section 19 of the Act, applies to a fiscal year that begins after 31 December 2011.

31. (1) The Act is amended by adding the following after Schedule 2:

"SCHEDULE 3
(*Section 19*)

TERRITORIES IDENTIFIED AS FACING ECONOMIC DIFFICULTIES

The territories of the following entities:

Kativik Regional Government, constituted by the Act respecting Northern villages and the Kativik Regional Government (chapter V-6.1);

Urban agglomeration of La Tuque, as described in section 8 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations (chapter E-20.001);

Urban agglomeration of Îles-de-la-Madeleine, as described in section 9 of the Act respecting the exercise of certain municipal powers in certain urban agglomerations;

Eeyou Istchee James Bay Regional Government, established by the Act establishing the Eeyou Istchee James Bay Regional Government (chapter G-1.04);

Municipalité régionale de comté d'Abitibi-Ouest;

Municipalité régionale de comté d'Acton;

Municipalité régionale de comté d'Antoine-Labelle;

Municipalité régionale de comté d'Argenteuil;

Municipalité régionale de comté d'Avignon;

Municipalité régionale de comté de Bonaventure;

Municipalité régionale de comté de Coaticook;

Municipalité régionale de comté de Kamouraska;

Municipalité régionale de comté de La Côte-de-Gaspé;

Municipalité régionale de comté de La Haute-Côte-Nord;

Municipalité régionale de comté de La Haute-Gaspésie;

Municipalité régionale de comté de La Matanie;

Municipalité régionale de comté de La Matapédia;

Municipalité régionale de comté de La Mitis;

Municipalité régionale de comté de La Vallée-de-la-Gatineau;

Municipalité régionale de comté de L'Islet;

Municipalité régionale de comté Maria-Chapdelaine;

Municipalité régionale de comté de Maskinongé;

Municipalité régionale de comté de la Matawinie;

Municipalité régionale de comté de Mékinac;

Municipalité régionale de comté de Montmagny;

Municipalité régionale de comté de Papineau;

Municipalité régionale de comté de Pontiac;

Municipalité régionale de comté des Appalaches;

Municipalité régionale de comté des Basques;

Municipalité régionale de comté des Etchemins;

Municipalité régionale de comté des Sources;

Municipalité régionale de comté de Témiscamingue;

Municipalité régionale de comté de Témiscouata;

Municipalité régionale de comté du Domaine-du-Roy;

Municipalité régionale de comté du Golfe-du-Saint-Laurent;

Municipalité régionale de comté du Granit;

Municipalité régionale de comté du Haut-Saint-François;

Municipalité régionale de comté du Haut-Saint-Laurent;

Municipalité régionale de comté du Rocher-Percé;

Ville de Shawinigan.

"SCHEDULE 4
(*Section 19*)

REGIONAL COUNTY MUNICIPALITIES OUTSIDE RESOURCE REGIONS FACING ECONOMIC DIFFICULTIES

Municipalité régionale de comté d'Acton;

Municipalité régionale de comté d'Antoine-Labelle;

Municipalité régionale de comté d'Argenteuil;

Municipalité régionale de comté de Coaticook;

Municipalité régionale de comté de La Vallée-de-la-Gatineau;

Municipalité régionale de comté de L'Islet;

Municipalité régionale de comté de Matawinie;

Municipalité régionale de comté de Montmagny;

Municipalité régionale de comté de Papineau;

Municipalité régionale de comté de Pontiac;

Municipalité régionale de comté des Appalaches;

Municipalité régionale de comté des Etchemins;

Municipalité régionale de comté des Sources;

Municipalité régionale de comté du Granit;

Municipalité régionale de comté du Haut-Saint-François;

Municipalité régionale de comté du Haut-Saint-Laurent."

(2) Subsection 1 has effect from 1 January 2014.

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

32. (1) Section 7 of the Act respecting international financial centres (chapter C-8.3) is amended by replacing "International Financial Business (Tax Refund) Act (Revised Statutes of British Columbia, 1996, chapter 235)" in paragraph 6 by "International Business Activity Act (S.B.C. 2004, c. 49)".

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

33. (1) Section 53 of the Act is amended by replacing the portion before paragraph 1 by the following:

"**53.** If the person referred to in the first paragraph of section 52 has designated for a taxation year an office or branch located within the urban agglomeration of Montréal as the place where an international banking centre business is to be carried on, in accordance with subsection 3 of section 33.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), as it read before being repealed, and the office or branch is, except as regards the conduct of transactions other than qualified international financial transactions, located at the place referred to in subparagraph 4 of the first paragraph of section 6, in respect of an international financial centre operated by the person, the aggregates referred to in the first paragraph of section 52 must be determined".

(2) Subsection 1 applies to a taxation year that begins after 20 March 2013.

ACT TO ESTABLISH FONDACTION, LE FONDS DE DÉVELOPPEMENT DE LA CONFÉDÉRATION DES SYNDICATS NATIONAUX POUR LA COOPÉRATION ET L'EMPLOI

34. (1) Section 11.1 of the Act to establish Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi (chapter F-3.1.2) is amended

(1) by replacing paragraph 3 by the following paragraph:

"(3) the person has reached 50 years of age and has stopped working or has entered into an agreement with the person's employer to reduce regular working time by 20% or more until retirement;";

(2) by adding the following paragraph:

"For the purposes of subparagraph 3 of the first paragraph, a person is deemed to have stopped working where the person's estimated work income for the 12 months following the day of the request for redemption referred to in that paragraph does not exceed 25% of the Maximum Pensionable Earnings established for the year of the request under the Act respecting the Québec Pension Plan."

(2) Subsection 1 applies in respect of a request for redemption filed after 20 December 2013. In addition, subsection 1 applies in respect of a request for redemption filed before 21 December 2013 by a person who has reached 50 years of age, if the request is based on the grounds that the person could, were it not for the person's age, receive a retirement pension under the Act respecting the Québec Pension Plan (chapter R-9), that would become payable after 31 December 2013.

35. (1) Section 19 of the Act is amended

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

"(6) 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 of 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 that those investments are not otherwise eligible investments;";

(2) by replacing subparagraph 10 of the fifth paragraph by the following subparagraph:

"(10) investments made by the Fund after 10 November 2011 in Fonds Relève Québec, s.e.c.;";

(3) by adding the following subparagraphs after subparagraph 10 of the fifth paragraph:

"(11) investments made by the Fund in Fonds Biomasse Énergie I, S.E.C.; and

"(12) investments made by the Fund in Teralys Capital Fonds d'Innovation, S.E.C.";

(4) by inserting "and 11" after "7" in the seventh paragraph;

(5) by inserting "and 12" after "10" in the eighth paragraph;

(6) by replacing "5%" in subparagraph 2.1 of the tenth paragraph by "10%";

(7) by striking out the eleventh paragraph.

(2) Paragraphs 1 and 3 to 7 of subsection 1 apply to a fiscal year that begins after 31 May 2014.

(3) Paragraph 2 of subsection 1 has effect from 11 November 2011.

ACT TO ESTABLISH THE FONDS DE SOLIDARITÉ DES TRAVAILLEURS DU QUÉBEC (F.T.Q.)

36. (1) Section 10.0.1 of the Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.) (chapter F-3.2.1) is amended

(1) by replacing paragraph 3 by the following paragraph:

"(3) the person has reached 50 years of age and has stopped working or has entered into an agreement with the person's employer to reduce regular working time by 20% or more until retirement;";

(2) by adding the following paragraph:

"For the purposes of subparagraph 3 of the first paragraph, a person is deemed to have stopped working where the person's estimated work income for the 12 months following the day of the request for redemption referred to in that paragraph does not exceed 25% of the Maximum Pensionable Earnings established for the year of the request under the Act respecting the Québec Pension Plan."

(2) Subsection 1 applies in respect of a request for redemption filed after 20 December 2013. In addition, subsection 1 applies in respect of a request for redemption filed before 21 December 2013 by a person who has reached 50 years of age, if the request is based on the grounds that the person could, were it not for the person's age, receive a retirement pension under the Act respecting the Québec Pension Plan (chapter R-9), that would become payable after 31 December 2013.

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

(1) by replacing subparagraph 13 of the sixth paragraph by the following subparagraph:

"(13) investments made by the Fund after 10 November 2011 in Fonds Relève Québec, s.e.c.;";

(2) by adding the following subparagraph after subparagraph 14 of the sixth paragraph:

"(15) investments made by the Fund in Teralys Capital Fonds d'Innovation, S.E.C.";

(3) by replacing "12 and 13" in the ninth paragraph by "12, 13 and 15".

(2) Paragraph 1 of subsection 1 has effect from 11 November 2011.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 4 June 2014.

MINING TAX ACT

38. (1) Section 1 of the Mining Tax Act (chapter I-0.4) is amended, in the first paragraph,

(1) by replacing the portion of the definition of "processing asset" before paragraph 1 by the following:

""processing asset" means property to which any of sections 10, 10.1.1, 10.9 and 10.11 apply, situated in Québec, that is";

(2) by replacing the definition of "environmental trust" by the following definition:

""environmental trust" means an environmental trust, within the meaning of section 1129.51 of the Taxation Act (chapter I-3) that is resident in Québec for the purposes of Part III.12 of that Act;";

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

""hydrometallurgy" means any processing of an ore or concentrate that produces a metal, metallic salt or metallic compound by carrying out a chemical reaction in an aqueous or organic solution;";

(4) by replacing the definition of "Near North" by the following definition:

""Near North" means the territory of Québec between 50°30' north latitude and 55°00' north latitude and bounded on the east by the Grenville Front and the part of the territory of the Côte-Nord administrative region (09), described

in the Décret concernant la révision des limites des régions administratives du Québec (chapter D-11, r. 1), situated between 59°00' west longitude and 66°00' west longitude;";

(5) by replacing the portion of the definition of "tax rate" before the formula by the following:

""tax rate" applicable to an operator for a fiscal year that begins before 1 January 2014 means the rate determined for the fiscal year by the formula";

(6) by replacing the definition of "processing" by the following definition:

""processing" means any activity involving the concentration, smelting or refining of a mineral substance or any hydrometallurgy activity, including any activity involving pelletization, production of powder, production of steel billets or any other prescribed activity;".

(2) Paragraphs 1 and 5 of subsection 1 have effect from 1 January 2014. In addition, when the portion of the definition of "processing asset" in the first paragraph of section 1 of the Act before paragraph 1 applies after 30 March 2010 and before 1 January 2014, it is to be read as follows:

""processing asset" means property to which section 10 or 10.1.1 applies, situated in Québec, that is".

(3) Paragraph 2 of subsection 1 applies to a fiscal year that ends after 31 December 2011.

(4) Paragraphs 3 and 6 of subsection 1 apply to a fiscal year that begins after 31 December 2013. However, where section 1 of the Act applies before 1 September 2015, the definition of "processing" in the first paragraph of that section is to be read as if "prescribed activity" were replaced by "activity prescribed by regulation".

(5) Paragraph 4 of subsection 1 has effect from 14 September 2010.

39. (1) The Act is amended by inserting the following sections after section 4.2:

"**4.2.1.** For the purposes of this Act, except sections 35.3 to 35.5, an outlay or expense resulting from a transaction with a person related, within the meaning of Chapter IV of Title II of Book I of Part I of the Taxation Act (chapter I-3), to the operator is deemed not to exceed the fair market value of property or a service supplied if the outlay or expense exceeds that value; moreover, an operator that supplied property or a service following a transaction with a related person, within the meaning of that Chapter IV, is deemed to have received an amount at least equal to the fair market value of the property or service if the consideration received for the property or service is less than that value or if there is no consideration for the property or service.

“**4.2.2.** An amount deductible under this Act in respect of an outlay or expense may be deducted only to the extent that the outlay or expense is reasonable in the circumstances.

“**4.2.3.** An operator who, in computing its annual profit or in computing the mine-mouth output value in respect of a mine it operates, for a fiscal year, has already included or deducted an amount, directly or indirectly, is not required to again include or authorized to again deduct the amount, as the case may be, directly or indirectly, unless it is required or authorized by this Act expressly or in terms in which that requirement or authorization may necessarily be inferred.”

(2) Subsection 1 has effect from 1 January 2014.

40. (1) Section 4.4 of the Act is amended by inserting the following paragraph after paragraph 1 of the definition of “Québec mining results”:

“(1.1) the operator’s mine-mouth value output for the fiscal year, under this Act, in respect of all the mines it operates in that fiscal year;”.

(2) Subsection 1 applies to a fiscal year that begins after 31 December 2013.

41. (1) Section 5 of the Act is replaced by the following section:

“**5.** For a fiscal year that begins after 31 December 2013, an operator is required to pay duties equal to the greater of

(1) its mining tax on its annual profit for the fiscal year, determined under section 29.1; and

(2) its minimum mining tax for the fiscal year, determined under section 30.1.

For a fiscal year that begins before 1 January 2014, an operator is required to pay the duties on its annual profit for the fiscal year that are determined under section 30.”

(2) Subsection 1 has effect from 1 January 2014.

42. (1) The heading of Chapter III of the Act is replaced by the following heading:

“COMPUTATION OF ANNUAL PROFIT AND OF MINE-MOUTH OUTPUT VALUE”.

(2) Subsection 1 has effect from 1 January 2014.

43. (1) The heading of Division I of Chapter III of the Act is replaced by the following heading:

"RULES RELATING TO COMPUTATION OF GROSS VALUE OF ANNUAL OUTPUT".

(2) Subsection 1 has effect from 1 January 2014.

44. (1) Section 6.2 of the Act is amended by replacing subparagraph 1 of the first paragraph by the following subparagraph:

"(1) the gross value of the annual output of the gemstones is determined at the mine site—or outside the mine site with the Minister's authorization, under the conditions determined by the Minister, following a written application by the operator—on the basis of their value before they are cut or polished and, for that purpose, the operator must sort and clean them to facilitate their valuation;".

(2) Subsection 1 applies in respect of an application made after 4 June 2014.

45. (1) The Act is amended by inserting the following before section 8:

"**DIVISION I.1**

"RULES RELATING TO COMPUTATION OF ANNUAL PROFIT".

(2) Subsection 1 has effect from 1 January 2014.

46. (1) Section 8 of the Act is amended

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

"(*b*) the total of all amounts each of which is the eligible amount of a gift, within the meaning of section 7.21 of the Taxation Act, made by the operator in the fiscal year, if

i. the gift would be referred to in section 710 or 752.0.10.1 of that Act, as the case may be, if paragraph *a* of section 999.2 of that Act were read as if "i to v" were replaced by "i to iii" and if section 999.2 of that Act were read without its paragraphs *i* and *j*, and

ii. the total of those amounts does not exceed 10% of the total referred to in subparagraph *a* of subparagraph 1,";

(2) by replacing subparagraph *e* of subparagraph 1 of the fourth paragraph by the following subparagraph:

"(*e*) the amount determined in accordance with any of sections 10.2, 10.3, 10.12 and 10.13 for the fiscal year that is reasonably attributable to the operation of the mine,";

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

"(*b*) subject to sections 10, 10.1.1 and 10.17, the amount deducted by the operator, for the fiscal year, as a depreciation allowance that is reasonably attributable to the operation of the mine,";

(4) by replacing subparagraph *d* of subparagraph 2 of the fourth paragraph by the following subparagraph:

"(*d*) subject to sections 20.1 and 21, the amount deducted by the operator, for the fiscal year, in respect of the mine as a processing allowance,";

(5) by replacing subparagraph *f* of subparagraph 2 of the fourth paragraph by the following subparagraph:

"(*f*) the amount determined in accordance with any of sections 10.4, 10.5, 10.15 and 10.16, for the fiscal year, that is reasonably attributable to the operation of the mine,".

(2) Paragraph 1 of subsection 1 has effect from 31 March 2010. However, when section 8 of the Act applies before 1 January 2012, subparagraph *b* of subparagraph 2 of the second paragraph of section 8 of the Act is to be read as follows:

"(*b*) the total of all amounts each of which is the eligible amount of a gift, within the meaning of section 7.21 of the Taxation Act, made by the operator in the fiscal year, to the extent that the gift would be referred to in section 710 of that Act if that section were read without reference to subparagraphs vi to viii of paragraph *a*, or in section 752.0.10.1 of that Act if the definition of "total charitable gifts" in the first paragraph of that section were read without reference to paragraphs *f* to *h*, as the case may be, and provided that the total of those amounts does not exceed 10% of the total referred to in subparagraph *a* of subparagraph 1,".

(3) Paragraphs 2 to 5 of subsection 1 have effect from 1 January 2014.

47. (1) Section 8.0.1 of the Act is amended by replacing paragraph 4 by the following paragraph:

"(4) a capital loss or replacement of capital, a payment or outlay of capital or a depreciation, obsolescence or depletion allowance, except to the extent permitted by sections 10, 10.1.1, 10.17, 20.1, 21 and 26.0.1;".

(2) Subsection 1 has effect from 1 January 2014.

48. (1) The Act is amended by inserting the following section after section 8.0.1:

"**8.0.2.** An amount referred to in subparagraph *a* or *e* of subparagraph 2 of the second paragraph of section 8 or in subparagraph *a* of subparagraph 2 of the fourth paragraph of that section does not include an amount taken into account in computing an allowance referred to in subparagraphs *c*, *d*, *f* and *g* of subparagraph 2 of the second paragraph of that section or in subparagraphs *b* and *c* of subparagraph 2 of the fourth paragraph of that section."

(2) Subsection 1 has effect from 1 January 2014.

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

"**DIVISION I.2**

"RULES RELATING TO COMPUTATION OF MINE-MOUTH OUTPUT VALUE

"**8.1.1.** Subject to the third paragraph, an operator's mine-mouth output value for a fiscal year that begins after 31 December 2013 in respect of a mine it operates in the fiscal year is equal to the amount determined by the formula

A – B.

In the formula in the first paragraph,

(1) A is the aggregate of

(*a*) the portion of the gross value of the operator's annual output for the fiscal year that is reasonably attributable to the operation of the mine,

(*b*) if, for the purpose of determining the gross value of the operator's annual output for the fiscal year, the Minister authorizes, under section 6.1, the use of a method for the fiscal year that differs from the method used by the operator for the preceding fiscal year and the preceding fiscal year began after 31 December 2013, the amount included in computing the annual earnings from the mine for the fiscal year under subparagraph *b* of subparagraph 1 of the fourth paragraph of section 8,

(*c*) if particular gemstones from the mine have not been mixed with other gemstones, if the operator alienates those particular gemstones in the fiscal year in favour of a person to whom the operator is not related, within the meaning of Chapter IV of Title II of Book I of Part I of the Taxation Act (chapter I-3), at the time of the alienation and if the value of the particular gemstones was taken into consideration in determining the gross value of the operator's annual output for a preceding fiscal year that began after 31 December 2013, the amount included in computing the annual earnings from the mine for the fiscal year under subparagraph *c* of subparagraph 1 of the fourth paragraph of section 8,

(*d*) an amount, other than government assistance, received or receivable by the operator in the fiscal year, from a person or partnership, because of an expense incurred by the operator in respect of the mine for a particular fiscal year that began after 31 December 2013 and that is an expense deducted in computing the operator's mine-mouth output value in respect of the mine for the particular fiscal year, and

(*e*) the amount determined in accordance with section 10.12 or 10.13 for the fiscal year that is reasonably attributable to the operation of the mine; and

(2) B is the aggregate of

(*a*) the total of all expenses each of which is an expense incurred by the operator in respect of the mine, for the fiscal year, that is deductible in computing the operator's annual earnings from the mine for the fiscal year and that is reasonably attributable to activities consisting in the crushing, milling, sieving, processing, handling, transportation or storage of a mineral substance from its first accumulation site following its extraction from the mine and, if applicable, of the processing products obtained, and activities consisting in the marketing of the mineral substance and, if applicable, of the processing products obtained, including the general and administrative expenses that the operator incurs in the fiscal year and that relate to the crushing, milling, sieving, processing, handling, transportation, storage and marketing activities,

(*b*) subject to sections 10.9 and 10.11, the amount deducted by the operator, for the fiscal year, as a depreciation allowance that is reasonably attributable to the operation of the mine,

(*c*) the adjustment amount determined in accordance with section 10.14, for the fiscal year, that is reasonably attributable to the operation of the mine,

(*d*) subject to section 20.1, the amount deducted by the operator, for the fiscal year, in respect of the mine as a processing allowance,

(*e*) the amount determined in accordance with section 10.15 or 10.16, for the fiscal year, that is reasonably attributable to the operation of the mine,

(*f*) if, for the purpose of determining the gross value of the operator's annual output for the fiscal year, the Minister authorizes, under section 6.1, the use of a method for the fiscal year that differs from the method used by the operator for the preceding fiscal year and the preceding fiscal year began after 31 December 2013, the amount deducted in computing the annual earnings from the mine for the fiscal year under subparagraph *j* of subparagraph 2 of the fourth paragraph of section 8, and

(*g*) if particular gemstones from the mine have not been mixed with other gemstones, if the operator alienates those particular gemstones in the fiscal year in favour of a person to whom the operator is not related, within the meaning of Chapter IV of Title II of Book I of Part I of the Taxation Act, at the time of the alienation and if the value of those particular gemstones was

taken into consideration in determining the gross value of the operator's annual output for a preceding fiscal year that began after 31 December 2013, the amount deducted in computing the annual earnings from the mine for the fiscal year under subparagraph *k* of subparagraph 2 of the fourth paragraph of section 8.

If the operator's mine-mouth output value for the fiscal year in respect of a mine it operates in the fiscal year is less than 10% of the portion of the gross value of the operator's annual output for the fiscal year that is reasonably attributable to the operation of the mine, the operator's mine-mouth output value for the fiscal year in respect of the mine is deemed to be equal to 10% of that portion."

(2) Subsection 1 has effect from 1 January 2014.

50. (1) Sections 8.2 to 8.5 of the Act are repealed.

(2) Subsection 1 has effect from 1 January 2014.

51. (1) The Act is amended by inserting the following heading before section 9:

"§1.—*Interpretation and general rules*".

(2) Subsection 1 has effect from 1 January 2014.

52. (1) Section 9 of the Act is amended

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

""class 1A property" means a property used in mining operation activities from the first accumulation site of a mineral substance following its extraction from the mine, that the operator owns at the time of the transfer and that is included in class 1 property at that time;";

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

""class 2A property" means a property used in mining operation activities from the first accumulation site of a mineral substance following its extraction from the mine, that the operator owns at the time of the transfer and that is included in class 2 property at that time;";

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

""class 3A property" means a property used in mining operation activities from the first accumulation site of a mineral substance following its extraction from the mine, that the operator owns at the time of the transfer and that is included in class 3 property at that time;";

(4) by replacing the definition of “class 4 property” by the following definition:

““class 4 property” means a road, a building, equipment or service property acquired after 30 March 2010 that is neither class 3 property nor class 4A property and that is regularly used in the mining operation;”;

(5) by inserting the following definitions in alphabetical order:

““class 4A property” means

(1) a property used in mining operation activities from the first accumulation site of a mineral substance following its extraction from the mine, that the operator owns at the time of the transfer and that is included in class 4 property at that time; and

(2) a property used in mining operation activities from the first accumulation site of a mineral substance following its extraction from the mine, that is acquired by the operator after the time of the transfer, that is a road, a building, equipment or service property and that is regularly used in the mining operation;

““property used in mining operation activities from the first accumulation site of a mineral substance following its extraction from the mine” means, subject to the second paragraph, a processing asset or a property all or substantially all of which is used in the crushing, milling, sieving, handling, transportation or storage of the mineral substance from its first accumulation site following its extraction from the mine and, if applicable, the processing products obtained;

““time of the transfer” means the time that corresponds to the beginning of the first fiscal year of an operator that begins after 31 December 2013;”;

(6) by replacing subparagraphs *b* and *c* of paragraph 1 of the definition of “undepreciated capital cost” by the following subparagraphs:

“(*b*) the total of all amounts each of which is an amount determined in accordance with the second paragraph of section 10.2 or 10.12, in respect of that class, for a fiscal year ending before that time;

“(*c*) the total of all amounts each of which is an amount determined in accordance with section 10.3 or 10.13, in respect of that class, for a fiscal year ending before that time; and”;

(7) by replacing subparagraphs *c* and *d* of paragraph 2 of the definition of “undepreciated capital cost” by the following subparagraphs:

“(*c*) the total of all amounts each of which is an amount determined in accordance with the second paragraph of section 10.4 or 10.15, in respect of that class, for a fiscal year ending before that time;

"(*d*) the total of all amounts each of which is an amount determined in accordance with section 10.5 or 10.16, in respect of that class, for a fiscal year ending before that time;";

(8) by replacing the portion of the definition of "proceeds of alienation" before paragraph 1 by the following:

""proceeds of alienation" of property means, subject to subdivision 5,";

(9) by adding the following paragraph:

"A property used in the course of the operator's marketing activities or administrative activities is not a property used in mining operation activities from the first accumulation site of a mineral substance following its extraction from the mine."

(2) Paragraphs 1 to 7 and 9 of subsection 1 apply to a fiscal year that begins after 31 December 2013. In addition, when section 9 of the Act applies after 30 March 2010 and before 1 January 2014, the definition of "class 4 property" in that section is to be read as follows:

""class 4 property" means a road, a building, equipment or service property acquired after 30 March 2010 that is not class 3 property and is regularly used in the mining operation;".

(3) Paragraph 8 of subsection 1 has effect from 6 May 2013.

53. (1) The Act is amended by inserting the following section after section 9.1:

"**9.1.1.** Where the fiscal year of an operator comprises fewer than 12 months, the depreciation allowance must not exceed the proportion of the maximum amount deductible under any of sections 10, 10.1.1, 10.9 and 10.11 that the number of days in the fiscal year is of 365."

(2) Subsection 1 has effect from 1 January 2014.

54. (1) The Act is amended by inserting the following heading before section 10:

"§2.—*Rules relating to classes 1, 2, 3 and 4*".

(2) Subsection 1 has effect from 1 January 2014.

55. (1) Section 10 of the Act is amended by replacing "section 14" in the portion before paragraph 1 by "section 9.1.1".

(2) Subsection 1 has effect from 1 January 2014.

56. (1) Section 10.1.1 of the Act is amended

(1) by replacing "section 14" in the portion of the first paragraph before subparagraph 1 by "section 9.1.1";

(2) by replacing "undepreciated portion of the capital cost" in subparagraph 1 of the first paragraph by "undepreciated capital cost";

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

"Despite the first paragraph, an operator may deduct an amount as a depreciation allowance in respect of class 4 property in computing its annual earnings from a mine it operates for a fiscal year only if it deducts the maximum amount as a depreciation allowance in respect of class 1 property, class 2 property and class 3 property in computing its annual earnings from the mine for the fiscal year."

(2) Paragraph 1 of subsection 1 has effect from 1 January 2014.

(3) Paragraph 3 of subsection 1 applies to a fiscal year that ends after 30 March 2010. However, when section 10.1.1 of the Act applies to a fiscal year that ends after 30 March 2010 and that includes that date, the second paragraph of that section is to be read as if "annual earnings from a mine it operates" and "annual earnings from the mine" were replaced by "annual profit".

57. (1) Section 10.2 of the Act is amended by replacing "in section 9" in the second paragraph by "in the first paragraph of section 9".

(2) Subsection 1 has effect from 1 January 2014.

58. (1) Section 10.3 of the Act is amended by replacing "in section 9" by "in the first paragraph of section 9".

(2) Subsection 1 has effect from 1 January 2014.

59. (1) Section 10.4 of the Act is amended by replacing "in section 9" in the second paragraph by "in the first paragraph of section 9".

(2) Subsection 1 has effect from 1 January 2014.

60. (1) Section 10.5 of the Act is amended by replacing "in section 9" by "in the first paragraph of section 9".

(2) Subsection 1 has effect from 1 January 2014.

61. (1) The Act is amended by inserting the following after section 10.5:

"§3.—*Rules relating to class transfers*

"**10.6.** Property used in mining operation activities from the first accumulation site of a mineral substance following its extraction from the mine, that an operator owns at the time of the transfer and that is at that time class 1 property, class 2 property, class 3 property or class 4 property of the operator, is deemed to become, immediately after that time, class 1A property, class 2A property, class 3A property or class 4A property of the operator, respectively.

"**10.7.** The undepreciated capital cost of the operator's class 1A property, immediately after the time of the transfer, is deemed to be equal to the proportion of the undepreciated capital cost of the operator's class 1 property at the time of the transfer that the capital cost to the operator of all the class 1A property referred to in section 10.6 is of the capital cost of all the class 1 property the operator owns at the time of the transfer.

The undepreciated capital cost of the operator's class 1 property, immediately after the time of the transfer, is deemed to be equal to the amount by which the undepreciated capital cost of the operator's class 1 property at the time of the transfer exceeds the undepreciated capital cost of the operator's class 1A property immediately after the time of the transfer.

The undepreciated capital cost of the operator's class 2A property, immediately after the time of the transfer, is deemed to be equal to the proportion of the undepreciated capital cost of the operator's class 2 property at the time of the transfer that the capital cost to the operator of all the class 2A property referred to in section 10.6 is of the capital cost of all the class 2 property the operator owns at the time of the transfer.

The undepreciated capital cost of the operator's class 2 property, immediately after the time of the transfer, is deemed to be equal to the amount by which the undepreciated capital cost of the operator's class 2 property at the time of the transfer exceeds the undepreciated capital cost of the operator's class 2A property immediately after the time of the transfer.

The undepreciated capital cost of the operator's class 3A property, immediately after the time of the transfer, is deemed to be equal to the proportion of the undepreciated capital cost of the operator's class 3 property at the time of the transfer that the capital cost to the operator of all the class 3A property referred to in section 10.6 is of the capital cost of all the class 3 property the operator owns at the time of the transfer.

The undepreciated capital cost of the operator's class 3 property, immediately after the time of the transfer, is deemed to be equal to the amount by which the undepreciated capital cost of the operator's class 3 property at the time of the transfer exceeds the undepreciated capital cost of the operator's class 3A property immediately after the time of the transfer.

The undepreciated capital cost of the operator's class 4A property, immediately after the time of the transfer, is deemed to be equal to the proportion of the undepreciated capital cost of the operator's class 4 property at the time of the transfer that the capital cost to the operator of all the class 4A property referred to in section 10.6 is of the capital cost of all the class 4 property the operator owns at the time of the transfer.

The undepreciated capital cost of the operator's class 4 property, immediately after the time of the transfer, is deemed to be equal to the amount by which the undepreciated capital cost of the operator's class 4 property at the time of the transfer exceeds the undepreciated capital cost of the operator's class 4A property immediately after the time of the transfer.

"**10.8.** Where, because of section 10.6, one or more of an operator's particular properties of one class (in this section referred to as the "old class") are deemed to have become properties of another class (in this section referred to as the "new class"), the following rules apply for the purpose of determining, at a given time that is subsequent to the time of the transfer, the undepreciated capital cost to the operator of the property of the old class and of the new class:

(1) for the purposes of subparagraph *a* of paragraph 1 of the definition of "undepreciated capital cost" in the first paragraph of section 9, each of the particular properties is deemed to be a property of the new class acquired before the given time and never to have been included in the old class; and

(2) the amount by which the aggregate of all amounts each of which is the capital cost to the operator of each of the particular properties exceeds the undepreciated capital cost of the property of the new class immediately after the time of the transfer is deemed to be a depreciation allowance granted to the operator in respect of the property of the new class and to no longer be a depreciation allowance granted to the operator in respect of the property of the old class.

"§4.—*Rules relating to classes 1A, 2A, 3A and 4A*

"**10.9.** Subject to section 9.1.1, the amount that an operator may deduct, under subparagraph *b* of subparagraph 2 of the second paragraph of section 8.1.1, in respect of class 1A property, class 2A property or class 3A property as a depreciation allowance in computing the mine-mouth output value in respect of a mine it operates, for a fiscal year, must not exceed the portion, reasonably attributable to the operation of the mine, of the least of

(1) the part of the capital cost of the property of that class, for the fiscal year;

(2) the undepreciated capital cost of the property of that class, before any deduction under that subparagraph *b*, at the end of the fiscal year; and

(3) where the operator no longer owns property of that class at the end of the fiscal year, zero.

“**10.10.** The part of the capital cost referred to in paragraph 1 of section 10.9 for a fiscal year is equal to the amount obtained by applying, in respect of the property of a class acquired before the end of the fiscal year, the following percentage:

(1) 15% of the total of all amounts each of which is the capital cost of each class 1A property;

(2) 30% of the total of all amounts each of which is the capital cost of each class 2A property; and

(3) 100% of the total of all amounts each of which is the capital cost of each class 3A property.

“**10.11.** Subject to section 9.1.1, the amount that an operator may deduct, under subparagraph *b* of subparagraph 2 of the second paragraph of section 8.1.1, in respect of class 4A property as a depreciation allowance in computing the mine-mouth output value in respect of a mine it operates, for a fiscal year, must not exceed the portion, reasonably attributable to the operation of the mine, of the lesser of

(1) the amount obtained by multiplying the undepreciated capital cost of the property of that class at the end of the fiscal year before any deduction under that subparagraph *b* at the end of the fiscal year, by 30%; and

(2) where the operator no longer owns property of that class at the end of the fiscal year, zero.

Despite the first paragraph, an operator may deduct an amount as a depreciation allowance in respect of class 4A property in computing the mine-mouth output value in respect of a mine it operates, for a fiscal year, only if it deducts the maximum amount as a depreciation allowance in respect of class 1A property, class 2A property and class 3A property in computing the mine-mouth output value in respect of the mine, for the fiscal year.

“**10.12.** The amount that an operator is required to include in computing its annual earnings from a mine for a fiscal year, under subparagraph *e* of subparagraph 1 of the fourth paragraph of section 8, and in computing the mine-mouth output value in respect of the mine it operates, for the fiscal year, under subparagraph *e* of subparagraph 1 of the second paragraph of section 8.1.1, in respect of class 1A property or class 2A property, is equal to the proportion of the amount determined under the second paragraph that the use of the property of the class that is reasonably attributable to the operation of the mine for the particular fiscal year is of the total use of that property in that fiscal year.

The amount referred to in the first paragraph is equal to the amount by which the aggregate of the amounts referred to in subparagraphs *a* to *h* of paragraph 2 of the definition of "undepreciated capital cost" in the first paragraph of section 9, in respect of the class, exceeds the aggregate of the amounts referred to in subparagraphs *a* to *d* of paragraph 1 of the definition of that expression.

"**10.13.** The amount that an operator is required to include in computing its annual earnings from a mine for a fiscal year, under subparagraph *e* of subparagraph 1 of the fourth paragraph of section 8, and in computing the mine-mouth output value in respect of the mine it operates, for the fiscal year, under subparagraph *e* of subparagraph 1 of the second paragraph of section 8.1.1, in respect of class 3A property or class 4A property, is equal to the amount by which the aggregate of the amounts referred to in subparagraphs *a* to *h* of paragraph 2 of the definition of "undepreciated capital cost" in the first paragraph of section 9, in respect of that class, exceeds the aggregate of the amounts referred to in subparagraphs *a* to *d* of paragraph 1 of the definition of that expression, up to the portion of that excess amount that is reasonably attributable to the operation of the mine.

"**10.14.** Where, because of section 10.6, one or more of an operator's properties included in any of classes 1, 2, 3 and 4 are deemed, immediately after the time of the transfer, to have become properties of any of classes 1A, 2A, 3A and 4A (in this section referred to as the "new class"), the adjustment amount the operator may deduct in computing the mine-mouth output value in respect of a mine it operates, for a particular fiscal year, in relation to the new class, under subparagraph *c* of subparagraph 2 of the second paragraph of section 8.1.1, is equal to

(1) in relation to any of classes 1A, 2A and 3A, the proportion of the amount that is required to be included in computing the mine-mouth output value in respect of the mine, for the particular fiscal year, in relation to the new class, under subparagraph *e* of subparagraph 1 of the second paragraph of section 8.1.1 that the amount determined under paragraph 2 of section 10.8 in relation to the new class is of the total of the amount determined under that paragraph 2 and any depreciation allowance granted to the operator in respect of the property of the new class under subparagraph *b* of subparagraph 2 of the second paragraph of section 8.1.1; or

(2) in relation to class 4A, the lesser of

(*a*) the proportion of the amount that is required to be included in computing the mine-mouth output value in respect of the mine, for the particular fiscal year, in relation to the new class, under subparagraph *e* of subparagraph 1 of the second paragraph of section 8.1.1 that the amount determined under paragraph 2 of section 10.8 in relation to the new class is of the total of the amount determined under that paragraph 2 and any depreciation allowance granted to the operator in respect of the property of the new class under subparagraph *b* of subparagraph 2 of the second paragraph of section 8.1.1, and

(*b*) the amount by which the amount determined under paragraph 2 of section 10.8 in relation to the new class exceeds the aggregate of all amounts each of which is an adjustment amount the operator deducted, in relation to the new class, under subparagraph *c* of subparagraph 2 of the second paragraph of section 8.1.1 for a fiscal year preceding the particular fiscal year, in respect of the mine or any other mine it operated in that preceding fiscal year, or for the particular fiscal year, in respect of another mine it operates in the particular fiscal year.

"**10.15.** For the purposes of subparagraph *f* of subparagraph 2 of the fourth paragraph of section 8 and subparagraph *e* of subparagraph 2 of the second paragraph of section 8.1.1, if, at the end of a fiscal year, an operator no longer owns class 1A property or class 2A property, the amount that the operator is required to deduct in computing its annual earnings from a mine for the fiscal year, and in computing the mine-mouth output value in respect of the mine for the fiscal year, in respect of property of that class, is equal to the proportion of the amount determined under the second paragraph that the use of the property of the class that is reasonably attributable to the operation of the mine for the fiscal year is of the total use of that property in the fiscal year.

The amount referred to in the first paragraph is equal to the amount by which the aggregate of the amounts referred to in subparagraphs *a* to *d* of paragraph 1 of the definition of "undepreciated capital cost" in the first paragraph of section 9, in respect of the class, exceeds the aggregate of the amounts referred to in subparagraphs *a* to *h* of paragraph 2 of the definition of that expression.

"**10.16.** For the purposes of subparagraph *f* of subparagraph 2 of the fourth paragraph of section 8 and subparagraph *e* of subparagraph 2 of the second paragraph of section 8.1.1, if, at the end of a fiscal year, an operator no longer owns class 3A property or class 4A property, the amount that the operator is required to deduct in computing its annual earnings from a mine for the fiscal year, and in computing the mine-mouth output value in respect of the mine, for the fiscal year, in respect of property of that class, is equal to the amount by which the aggregate of the amounts referred to in subparagraphs *a* to *d* of paragraph 1 of the definition of "undepreciated capital cost" in the first paragraph of section 9, in respect of property of that class, exceeds the aggregate of the amounts referred to in subparagraphs *a* to *h* of paragraph 2 of the definition of that expression, up to the portion of the excess amount that is reasonably attributable to the operation of the mine.

"**10.17.** In computing the annual earnings from a mine an operator operates for a fiscal year, the operator is required to deduct for the fiscal year, as a depreciation allowance in respect of class 1A property, class 2A property, class 3A property and class 4A property, under subparagraph *b* of subparagraph 2 of the fourth paragraph of section 8, an amount equal to the amount the operator deducted as such for the fiscal year in computing the mine-mouth output value in respect of the mine under subparagraph *b* of subparagraph 2 of the second paragraph of section 8.1.1.

"§5.—*Deemed alienation of property*

"**10.18.** Persons or partnerships ceasing, for an indeterminate period, all activities that relate to their mining operation are deemed to alienate, at the time (in this paragraph referred to as the "time of the alienation") that is immediately before the time the fiscal year in which those activities cease ends, in accordance with section 2.1, each of their properties of a class for proceeds of alienation equal to the lesser of the fair market value of the property at the time of the alienation and the capital cost of the property at that time.

Persons or partnerships resuming, at any time, their activities that relate to the mining operation referred to in the first paragraph are deemed to reacquire, at that time, each of the properties referred to in the first paragraph and owned by them at that time for a capital cost equal to the lesser of the fair market value of the property at that time and the proceeds of alienation of the property determined in accordance with the first paragraph.

"**10.19.** Operators ceasing, at any time and otherwise than in the circumstances described in section 10.18, to actually use in their mining operation a class 1 property, a class 1A property, a class 2 property or a class 2A property, or to regularly use in their mining operation a class 3 property, a class 3A property, a class 4 property or a class 4A property, are deemed to alienate the property at that time for proceeds of alienation equal to the lesser of the fair market value of the property at that time and its capital cost at that time and to reacquire it after that time for a capital cost equal to those proceeds of alienation."

(2) Subsection 1, when it enacts sections 10.6 to 10.17 of the Act, applies to a fiscal year that begins after 31 December 2013.

(3) Subsection 1, when it enacts section 10.18 of the Act, applies to persons or partnerships ceasing all activities that relate to their mining operation at a time that occurs after 5 May 2013.

(4) Subsection 1, when it enacts section 10.19 of the Act, applies to persons or partnerships ceasing to use a property in their mining operation at a time that occurs after 5 May 2013.

62. (1) Section 14 of the Act is repealed.

(2) Subsection 1 has effect from 1 January 2014. In addition, when section 14 of the Act applies after 30 March 2010, it is to be read as if "section 10" were replaced by "section 10 or 10.1.1".

63. (1) Section 16.3 of the Act is amended by replacing "in section 9" in paragraph 1 by "in the first paragraph of section 9".

(2) Subsection 1 has effect from 1 January 2014.

64. (1) Section 16.15 of the Act is amended by replacing “of section 9” in paragraph 1 by “of the first paragraph of section 9”.

(2) Subsection 1 has effect from 1 January 2014.

65. (1) Section 19.4 of the Act is amended by replacing “in section 9” in paragraph 1 by “in the first paragraph of section 9”.

(2) Subsection 1 has effect from 1 January 2014.

66. (1) The Act is amended by inserting the following section before section 21:

“**20.1.** Subject to section 25, the amount that an operator may deduct as a processing allowance in computing its annual earnings from a mine for a fiscal year that begins after 31 December 2013, under subparagraph *d* of subparagraph 2 of the fourth paragraph of section 8, and in computing the mine-mouth output value in respect of a mine it operates, for such a fiscal year, under subparagraph *d* of subparagraph 2 of the second paragraph of section 8.1.1, must not exceed the lesser of

(1) the aggregate of the amounts determined by the following formula in respect of each property of the operator (in this section referred to as the “particular property”) that is a processing asset used in processing ore from the mine in the fiscal year and that is in the operator’s possession at the end of the fiscal year:

A × B; and

(2) an amount corresponding to the greater of

(*a*) 75% of the operator’s annual earnings from the mine, for the fiscal year, determined without reference to subparagraphs *d*, *e*, *g* and *h* of subparagraph 2 of the fourth paragraph of section 8, and

(*b*) 30% of the operator’s mine-mouth output value in respect of the mine, for the fiscal year, determined without reference to subparagraph *d* of subparagraph 2 of the second paragraph of section 8.1.1.

In the formula in subparagraph 1 of the first paragraph,

(1) A is the proportion that the use of the particular property in processing ore from the mine is of the total use of the particular property for the purpose of processing ore from the mine and for any other purpose in the fiscal year; and

(2) B is an amount equal to,

(*a*) if the operator does not engage in smelting, refining or hydrometallurgy, 10% of the capital cost to the operator of the particular property,

(*b*) if the operator engages in smelting, refining or hydrometallurgy exclusively outside Québec,

i. 10% of the capital cost of the particular property where the property is used solely in processing ore from a gold or silver mine, or

ii. the amount by which 13% of the capital cost of the particular property, where the property is used in processing ore other than ore from a gold or silver mine, exceeds 3% of the proportion of the capital cost of the particular property, where it is used for concentration purposes, that the quantity of ore concentrated by the operator, which is not smelted or refined by the operator, or is not the subject of hydrometallurgy activity carried on by the operator, and the processing of which required the use of the particular property, is of the total quantity of ore the processing of which required the use of the particular property, or

(*c*) if the operator engages in smelting, refining or hydrometallurgy in Québec,

i. 10% of the capital cost of the particular property where the property is used solely in processing ore from a gold or silver mine, or

ii. the amount by which 20% of the capital cost of the particular property, where the property is used in processing ore other than ore from a gold or silver mine, exceeds the aggregate of 7% of the proportion of the capital cost of the particular property that the quantity of ore that is smelted or refined by the operator outside Québec, or is the subject of hydrometallurgy activity carried on by the operator outside Québec, and the processing of which required the use of the particular property, is of the total quantity of ore the processing of which required the use of the particular property, and 10% of the proportion of the capital cost of the particular property, where it is used for concentration purposes, that the quantity of ore concentrated by the operator, which is not smelted or refined by the operator, or is not the subject of hydrometallurgy activity carried on by the operator, and the processing of which required the use of the particular property, is of the total quantity of ore the processing of which required the use of the particular property."

(2) Subsection 1 has effect from 1 January 2014.

67. (1) Section 21 of the Act is amended

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

"**21.** Subject to section 25, the amount that an operator may deduct as a processing allowance in computing its annual earnings from a mine for a fiscal

year that begins after 30 March 2010 but before 1 January 2014, under subparagraph *d* of subparagraph 2 of the fourth paragraph of section 8, must not exceed the lesser of";

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

"(1) the aggregate of the amounts determined by the following formula in respect of each property of the operator (in this section referred to as the "particular property") that is a processing asset used in processing ore from the mine in the fiscal year and that is in the operator's possession at the end of the fiscal year:

A × B; and";

(3) by replacing subparagraph 1 of the second paragraph in the French text by the following subparagraph:

"1° la lettre A représente le rapport entre l'usage du bien donné dans le traitement de minerai provenant de cette mine et l'usage total du bien donné aux fins du traitement de minerai provenant de cette mine et à une autre fin au cours de l'exercice financier;".

(2) Paragraph 1 of subsection 1 has effect from 1 January 2014.

68. (1) Section 25 of the Act is replaced by the following section:

"**25.** Where the fiscal year of an operator comprises fewer than 12 months, the amount determined under subparagraph 2 of the second paragraph of section 20.1 or 21 must be reduced by the proportion of the amount that the number of days by which 365 exceeds the number of days in the fiscal year is of 365."

(2) Subsection 1 has effect from 1 January 2014.

69. (1) Section 26.0.1 of the Act is amended by replacing "section 9" in the portion of the second and third paragraphs before subparagraph 1 by "the first paragraph of section 9".

(2) Subsection 1 has effect from 1 January 2014.

70. (1) The Act is amended by inserting the following before section 30:

"**DIVISION I**

"MINING TAX ON ANNUAL PROFIT

"**29.1.** An operator's mining tax on its annual profit for a fiscal year that begins after 31 December 2013 is equal to the aggregate of

(1) the amount determined by the formula

16% (A × B/C);

(2) the amount determined by the formula

22% (A × D/C); and

(3) the amount determined by the formula

28% (A × E/C).

In the formulas in the first paragraph,

(1) A is the operator's annual profit for the fiscal year;

(2) B is 35% or, if it is lesser, the operator's profit margin for the fiscal year;

(3) C is the operator's profit margin for the fiscal year;

(4) D is 15% or, if it is lesser, the amount by which the operator's profit margin for the fiscal year exceeds 35%; and

(5) E is the amount by which the operator's profit margin for the fiscal year exceeds 50%.

For the purposes of the second paragraph, an operator's profit margin for a fiscal year means the proportion that the operator's annual profit for the fiscal year is of the aggregate of all amounts each of which is the gross value of the operator's annual output, for the fiscal year, from a mine it operates in the fiscal year.

For the purpose of determining the profit margin of an operator for a fiscal year, the following rules apply:

(1) where the annual profit of the operator for the fiscal year is greater than the aggregate described in the third paragraph for the fiscal year, the operator's profit margin for the fiscal year is deemed to be equal to 100%; and

(2) where the aggregate described in the third paragraph for the fiscal year is equal to zero, the aggregate is deemed to be equal to $1."

(2) Subsection 1 has effect from 1 January 2014.

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

"**30.** The amount that an operator is required to pay, under the second paragraph of section 5, as duties for a fiscal year that begins before 1 January 2014 is equal to the amount obtained by multiplying its annual profit for the fiscal year by its tax rate for the fiscal year."

(2) Subsection 1 has effect from 1 January 2014.

72. (1) The Act is amended by inserting the following after section 30:

"**DIVISION II**

"MINIMUM MINING TAX

"**30.1.** An operator's minimum mining tax for a fiscal year that begins after 31 December 2013 is equal to the aggregate of

(1) the amount obtained by multiplying 1% by the lesser of

(*a*) the aggregate of all amounts each of which is the operator's mine-mouth output value for the fiscal year in respect of a mine it operates in the fiscal year, and

(*b*) the operator's reduced-rate taxable amount for the fiscal year; and

(2) the amount obtained by multiplying 4% by the amount by which the aggregate of all amounts each of which is the operator's mine-mouth output value for the fiscal year in respect of a mine it operates in the fiscal year exceeds the operator's reduced-rate taxable amount for the fiscal year.

"**30.2.** For the purposes of section 30.1, an operator's reduced-rate taxable amount for a fiscal year is equal to

(1) if the operator is not a member of an associated group in the fiscal year, $80,000,000; and

(2) if the operator is a member of an associated group in the fiscal year, an amount attributed for the fiscal year to the operator pursuant to the agreement described in the second paragraph and filed with the Minister in the prescribed form containing prescribed information or, if no amount is attributed to the operator under the agreement or in the absence of such an agreement, zero.

The agreement to which subparagraph 2 of the first paragraph refers is the agreement under which all the operators that are members of the associated group in the fiscal year attribute for the fiscal year to one or more of their number, for the purposes of this section, one or more amounts the total of which does not exceed $80,000,000.

If the aggregate of the amounts attributed, for a fiscal year, pursuant to an agreement described in the second paragraph and entered into with the operators that are members of an associated group in the fiscal year exceeds $80,000,000, the amount determined under subparagraph 2 of the first paragraph in respect of each of those operators for the fiscal year is deemed, for the purposes of this section, to be equal to the proportion of $80,000,000 that that amount is of the aggregate of the amounts attributed for the fiscal year under the agreement.

For the purposes of this section, an associated group in a fiscal year means all the operators that are associated with each other at any time in the fiscal year.

"**30.3.** If an operator that is a member of an associated group, within the meaning of the fourth paragraph of section 30.2, fails to file with the Minister the agreement described in the second paragraph of that section within 30 days after notice in writing by the Minister has been sent to any of the operators that are members of that group that such an agreement is required for the purposes of an assessment under this Act, the Minister may, for the purposes of subparagraph *b* of paragraph 1 of section 30.1 and paragraph 2 of that section, attribute an amount to one or more of those operators for the fiscal year, which amount or the aggregate of which amounts must be equal to $80,000,000, and in such a case, despite subparagraph 2 of the first paragraph of section 30.2, the reduced-rate taxable amount of each of the operators is equal to the amount so attributed to it.

"**30.4.** Where the fiscal year of an operator comprises fewer than 12 months, the operator's reduced-rate taxable amount for the fiscal year is equal to the proportion of that amount, determined in accordance with sections 30.2 and 30.3, that the number of days in the fiscal year is of 365."

(2) Subsection 1 has effect from 1 January 2014. However, where section 30.2 of the Act applies before 1 September 2015, it is to be read as if "prescribed form containing prescribed information" in subparagraph 2 of the first paragraph were replaced by "form prescribed by the Minister".

73. The heading of Chapter V of the Act is replaced by the following heading:

"DUTIES CREDIT".

74. (1) The Act is amended by inserting the following before Division II of Chapter V:

"**DIVISION I.1**

"NON-REFUNDABLE DUTIES CREDIT ON ACCOUNT OF MINIMUM MINING TAX

"**31.3.** An operator may deduct, from its duties otherwise payable under section 5 for a particular fiscal year that begins after 31 December 2013, an amount equal to the lesser of

(1) the amount by which the operator's mining tax on its annual profit for the particular fiscal year, determined under section 29.1, exceeds its minimum mining tax for the fiscal year, determined under section 30.1; and

(2) the cumulative balance on account of the operator's minimum mining tax at the end of the particular fiscal year.

The cumulative balance on account of an operator's minimum mining tax at the end of a particular fiscal year is equal to the aggregate of the cumulative balance on account of the operator's minimum mining tax, as determined, before that time, under paragraph 8.1 of section 35.3, if applicable, and of the amount by which the aggregate of all amounts each of which is an amount deducted by the operator, in accordance with this division, for a fiscal year preceding the particular fiscal year is exceeded by the aggregate of all amounts each of which is an amount determined, for a fiscal year preceding the particular fiscal year, by the formula

A – B.

In the formula in the second paragraph,

(1) A is the operator's minimum mining tax for the preceding fiscal year, determined under section 30.1; and

(2) B is the operator's mining tax on its annual profit for the preceding fiscal year, determined under section 29.1."

(2) Subsection 1 has effect from 1 January 2014.

75. The heading of Division II of Chapter V of the Act is replaced by the following heading:

"REFUNDABLE DUTIES CREDIT FOR LOSSES".

76. (1) Section 32 of the Act is amended, in the first paragraph,

(1) by replacing "credit on duties refundable for losses" in the portion before subparagraph 1 by "refundable duties credit for losses";

(2) by replacing the portion of subparagraph 4 before subparagraph *a* by the following:

"(4) if the operator is an eligible operator, the amount obtained by multiplying, for a fiscal year that begins after 30 March 2010 but before 1 January 2014, its tax rate for that fiscal year and, for a fiscal year that begins after 31 December 2013, 16% by the lesser of";

(3) by replacing the portion of subparagraph 5 before subparagraph *a* by the following:

"(5) if the operator is not an eligible operator, the amount obtained by multiplying, for a fiscal year that begins after 30 March 2010 but before 1 January 2014, its tax rate for that fiscal year and, for a fiscal year that begins after 31 December 2013, 16% by the lesser of".

(2) Paragraphs 2 and 3 of subsection 1 have effect from 1 January 2014.

77. (1) Section 32.0.1 of the Act is amended

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

"(1) the amount determined under section 20.1 or 21 for the fiscal year, as if that section were read without reference to subparagraph 2 of its first paragraph; and";

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

"(*c*) if the fiscal year begins after 30 March 2010 but before 1 January 2014, 55%, or";

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

"(*d*) if the fiscal year begins after 31 December 2013, 75%."

(2) Subsection 1 has effect from 1 January 2014. In addition, when paragraph 1 of section 32.0.1 of the Act applies after 30 March 2010 and before 1 January 2014, it is to be read as follows:

"(1) the amount determined under section 21 for the fiscal year, as if that section were read without reference to subparagraph 2 of its first paragraph; and".

78. (1) Section 35.3 of the Act is amended

(1) by striking out paragraph 7;

(2) by inserting the following paragraph after paragraph 8:

"(8.1) for the purposes of Division I.1 of Chapter V, the cumulative balance on account of a predecessor legal person's minimum mining tax, determined immediately before the amalgamation, is deemed, immediately after the amalgamation, to be the cumulative balance on account of the new legal person's minimum mining tax;".

(2) Paragraph 2 of subsection 1 has effect from 1 January 2014.

79. (1) Section 35.4 of the Act is amended

(1) by replacing paragraph 3 by the following paragraph:

"(3) for the purposes of sections 20.1 and 21, the capital cost of the property to the purchaser is deemed to be equal to the capital cost of the property to the former owner;";

(2) by replacing "in section 9" in paragraph 5 by "in the first paragraph of section 9".

(2) Subsection 1 has effect from 1 January 2014.

80. (1) The Act is amended by inserting the following after section 35.5:

"**CHAPTER V.2**

"ANTI-AVOIDANCE

"**35.6.** For the purposes of this Act, where an operator alienates, in a fiscal year, directly or indirectly, in favour of an entity with which it is associated in the fiscal year, all or part of mineral substances and, if applicable, of processing products from the operation of a mine, where the associated entity would be considered to have performed mining operation work in respect of those mineral substances and, if applicable, of those processing products if it had itself extracted those mineral substances and where, in the Minister's opinion, it may reasonably be considered that one of the main reasons for the separate existence of the operator and the associated entity, in the fiscal year, is to reduce the amount of duties that would otherwise be payable under this Act or to increase the non-refundable duties credit on account of the minimum mining tax or the refundable duties credit for losses that may be claimed for the fiscal year, the operator is deemed, for the fiscal year and in respect of those mineral substances, to be the same person as the associated entity and to have performed all the mining operation work in respect of those mineral substances and, if applicable, of those processing products that the associated entity would be so considered to have performed."

(2) Subsection 1 applies to a fiscal year of an operator that begins after 5 May 2013.

81. (1) Section 36 of the Act is amended by replacing the portion before paragraph 1 by the following:

"**36.** Every operator shall, within six months after the end of its fiscal year, file with the Minister a mining duties return in the prescribed form containing prescribed information, accompanied by".

(2) Subsection 1 applies to a fiscal year that begins after 31 December 2013. However, where section 36 of the Act applies before 1 September 2015, it is to be read as if "prescribed form containing prescribed information" in the portion of the first paragraph before subparagraph 1 were replaced by "form prescribed by the Minister".

82. (1) Section 39 of the Act is replaced by the following section:

"**39.** The Minister shall, with dispatch, examine an operator's return sent to the Minister for a fiscal year and determine the duties payable for the fiscal year, interest and penalties, if any, and also the refundable duties credit for losses of the operator for the fiscal year."

(2) Subsection 1 applies to a fiscal year that begins after 31 December 2013. However, where section 39 of the Act applies before 1 September 2015, it is to be read as if “, with dispatch,” were struck out.

83. (1) Section 43 of the Act is amended by replacing the portion before paragraph 1 by the following:

“**43.** The Minister may redetermine the duties, interest and penalties under this Act, and also the refundable duties credit for losses, if any, and make a reassessment or an additional assessment, as the case may be,”.

(2) Subsection 1 applies to a fiscal year that begins after 31 December 2013.

84. (1) Section 46.0.1 of the Act is amended by inserting “and begins before 1 January 2014” after “30 March 2010” in the second paragraph.

(2) Subsection 1 has effect from 1 January 2014.

85. (1) Section 46.0.2 of the Act is amended by inserting “and begins before 1 January 2014” after “30 March 2010” in the second paragraph.

(2) Subsection 1 has effect from 1 January 2014.

86. Section 46.1 of the Act is amended by replacing “credit on duties refundable for losses” by “refundable duties credit for losses”.

87. (1) The Act is amended by inserting the following section after section 48:

“**48.1.** Where section 35.6 applies, for a fiscal year, to an operator and an entity associated with the operator, in relation to all or part of mineral substances and, if applicable, of processing products from the operation of a mine, the operator and the associated entity are solidarily liable for the payment of the duties payable for the fiscal year and reasonably attributable to mining operation work relating to those mineral substances and, if applicable, to those processing products.”

(2) Subsection 1 applies to a fiscal year that begins after 5 May 2013.

88. Section 60 of the Act is amended by replacing “credit on duties refundable for losses” in the second paragraph by “refundable duties credit for losses”.

TOBACCO TAX ACT

89. Section 3 of the Tobacco Tax Act (chapter I-2) is replaced by the following section:

"**3.** No person may engage in the retail sale of tobacco in an establishment in Québec unless a registration certificate has been issued to that person under Title I of the Act respecting the Québec sales tax (chapter T-0.1) and is in force at that time with regard to the retail sale of tobacco in that establishment."

90. (1) Section 8 of the Act is amended

(1) by replacing paragraphs *a* to *b*.1 by the following paragraphs:

"(*a*) $0.149 per cigarette;

"(*b*) $0.149 per gram of any loose tobacco;

"(*b*.1) $0.149 per gram of any leaf tobacco;";

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

"(*d*) $0.2292 per gram of any tobacco other than cigarettes, loose tobacco, leaf tobacco or cigars. However, if the quantity of tobacco contained in a tobacco stick, a roll of tobacco or any other pre-rolled tobacco product designed for smoking is such that the consumer tax payable under this paragraph is less than $0.149 per tobacco stick, roll of tobacco or other pre-rolled tobacco product, the consumer tax is $0.149 per tobacco stick, roll of tobacco or other pre-rolled tobacco product designed for smoking."

(2) Subsection 1 has effect from 5 June 2014. In addition, where section 8 of the Act applies after 20 November 2012 and before 5 June 2014, paragraphs *a* to *b*.1 of that section are to be read as if "0.149" were replaced by "0.129", and paragraph *d* of that section is to be read as if "0.2292" were replaced by "0.1985" and "0.149" were replaced wherever it appears by "0.129".

(3) In addition, not later than 5 July 2014, the following persons must make a report to the Minister of Revenue, in the prescribed form, on the inventory of tobacco products to which subsection 1 refers that they have in stock at 24:00 on 4 June 2014 and, at the same time, remit to the Minister of Revenue the amount equal to the tobacco tax, computed at the rate in effect on 5 June 2014 in respect of the tobacco products, after deduction of the amount equal to the tobacco tax computed at the rate in effect on 4 June 2014, if remittance has not otherwise been made to the Minister of Revenue:

(1) a person who has not made an agreement under section 17 of the Act and who, in Québec, sells tobacco products in respect of which the amount equal to the tobacco tax has been collected in advance or should have been collected; and

(2) a collection officer who has made an agreement under section 17 of the Act and who, in Québec, sells tobacco products in respect of which the amount equal to the tobacco tax has been paid in advance or is required to be paid.

(4) The persons referred to in paragraphs 1 and 2 of subsection 3 must also, not later than 21 December 2012, make a report to the Minister of Revenue, in the prescribed form, on the inventory of tobacco products to which subsection 1 refers that they have in stock at 24:00 on 20 November 2012 and, at the same time, remit to the Minister of Revenue the amount equal to the tobacco tax, computed at the rate in effect on 21 November 2012 in respect of the tobacco products, after deduction of the amount equal to the tobacco tax computed at the rate in effect on 20 November 2012, if remittance has not otherwise been made to the Minister of Revenue.

(5) For the purposes of subsections 3 and 4, the tobacco products that a person has in stock at 24:00 on 4 June 2014 or 20 November 2012 include any tobacco products the person has acquired but that have not been delivered to the person at that time.

91. Section 9 of the Act is amended by replacing the first paragraph by the following paragraph:

"**9.** Every person ordinarily residing or carrying on business in Québec who, personally or through the intermediary of any other person, brings into Québec or causes to be brought into or delivered in Québec any tobacco for consumption by the person or at the person's expense by any other person, must immediately report the matter to the Minister and forward or produce to the Minister the invoice, if any, and any other information the Minister may require and, at the same time, pay the same tobacco consumer tax that would have been payable had the tobacco been purchased at a retail sale in Québec."

TAXATION ACT

92. (1) Section 1 of the Taxation Act (chapter I-3) is amended

(1) by replacing the portion of the definition of "retiring allowance" before paragraph *a* by the following:

""retiring allowance" means an amount, other than an amount received as a consequence of the death of an employee, a pension benefit or a benefit referred to in subparagraph *d* of the third paragraph of section 38, received by a taxpayer or, after the taxpayer's death, by a dependent or a relative of the taxpayer or by the legal representative of the taxpayer";

(2) by replacing "766.5" in the definitions of "specified individual" and "split income" by "766.3.3";

(3) by replacing the definition of "pension benefit" by the following definition:

""pension benefit" includes any amount received under a pension plan, including, except for the purposes of section 317, any amount received under a pooled registered pension plan, and also includes any payment made to a

beneficiary under the plan, or to an employer or former employer of the beneficiary in accordance with the conditions of the plan, following any change made in it or resulting from its winding-up;";

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

"“pooled registered pension plan” or “PRPP” means a plan that has been accepted for the purposes of the Income Tax Act by the Minister of National Revenue as a PRPP and whose registration is in force;";

(5) by replacing the definition of “eligible relocation” by the following definition:

"“eligible relocation” has the meaning assigned by section 349.1;".

(2) Paragraph 1 of subsection 1 has effect from 31 October 2011.

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

(4) Paragraphs 3 and 4 of subsection 1 have effect from 14 December 2012.

(5) Paragraph 5 of subsection 1 applies to a taxation year that ends after 31 October 2011.

93. (1) Section 2.2 of the Act is replaced by the following section:

"**2.2.** For the purposes of the definitions of “joint spousal trust” and “post-1971 spousal trust” in section 1, sections 2.1, 312.3, 312.4, 313 to 313.0.5, 336.0.2, 336.0.3, 336.0.6 to 336.4, 440 to 441.2, 454, 454.1, 456.1, 462.0.1, 462.0.2 and 651, the definition of “pre-1972 spousal trust” in section 652.1, sections 653, 656.3, 656.3.1, 656.5, 657, 660, 890.0.1 and 913, subparagraph *b* of the second paragraph of section 961.17, sections 965.0.9 and 965.0.11, Title VI.0.2 of Book VII, sections 971.2 and 971.3 and Divisions II.11.3, II.11.6 and II.11.7 of Chapter III.1 of Title III of Book IX, “spouse” and “former spouse” of a particular individual include another individual who is a party to an annulled or annullable marriage, as the case may be, with the particular individual."

(2) Subsection 1 has effect from 14 December 2012.

94. (1) Section 2.2.1 of the Act is amended

(1) by replacing “ending before that time” in subparagraph *a* of the first paragraph by “ending at that time”;

(2) by replacing “20 December 2001” in the fourth paragraph by “21 October 2015”.

(2) Paragraph 1 of subsection 1 applies for the purpose of determining whether a person is the spouse of a taxpayer for the taxation year 2001 or a subsequent taxation year.

(3) Paragraph 2 of subsection 1 applies in respect of the copy of a document that is filed with the Minister as part of an election made after 30 April 2001.

95. (1) Section 7.18.1 of the Act is replaced by the following section:

"**7.18.1.** For the purposes of subparagraph ii of paragraph *b* of section 649, paragraph *c* of section 898.1.1, sections 905.0.11, 935.22 and 965.0.21, subparagraphs i to iv of paragraph *c*.2 of section 998, paragraph *b* of sections 1117 and 1120 and any regulations made under paragraphs *c*.3 and *c*.4 of section 998 and under section 1108, where a trust or corporation holds an interest as a member of a partnership and, by operation of any law governing the arrangement in respect of the partnership, the liability of the member as a member of the partnership is limited, the member shall not, solely because of its acquisition and holding of that interest, be considered to carry on any business or other activity of the partnership."

(2) Subsection 1 has effect from 14 December 2012.

96. (1) Section 7.27 of the Act is amended by adding the following paragraph after paragraph *j*:

"(*k*) of a work of public art, the fair market value of which is determined by the Minister of Culture and Communications, referred to in subparagraph i of subparagraph *b* of the second paragraph of section 716.0.1.1 or 752.0.10.15.1 or the second paragraph of section 716.0.1.2 or 752.0.10.15.2."

(2) Subsection 1 applies in respect of a gift made after 3 July 2013.

97. (1) Section 16.1.2 of the Act is amended by striking out "paragraph *b* of section 333.14,".

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

98. (1) Section 21.20.9 of the Act is amended

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

"**21.20.9.** Subject to the second paragraph, "specified entity" means";

(2) by replacing paragraphs *l* and *m* by the following paragraphs:

"(*l*) a Québec university; or

"(*m*) a corporation all the issued capital stock of which, except directors' qualifying shares, belongs to one or more entities described in any of subparagraphs *a* to *l* or in this subparagraph.";

(3) by adding the following paragraph:

"In sections 21.20.7 and 21.20.8, for the purposes of Divisions II.6 and II.6.0.0.2 of Chapter III.1 of Title III of Book IX, "specified entity" means

(*a*) the Caisse de dépôt et placement du Québec;

(*b*) Capital régional et coopératif Desjardins;

(*c*) the Financière des entreprises culturelles;

(*d*) Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi;

(*e*) the Fonds Capital Culture Québec;

(*f*) the Fonds de solidarité des travailleurs du Québec (F.T.Q.);

(*g*) the Fonds d'investissement de la culture et des communications;

(*h*) Investissement Québec;

(*i*) the Société de développement des entreprises culturelles; or

(*j*) a corporation all the issued capital stock of which, except directors' qualifying shares, belongs to one or more entities described in any of subparagraphs *a* to *i* or in this subparagraph."

(2) Subsection 1 applies to a taxation year that ends after 28 February 2014.

99. (1) Section 37 of the Act is replaced by the following section:

"**37.** The amounts required to be included in computing an individual's income are the value of board, lodging and other benefits of any kind whatever received or enjoyed by the individual, or by a person who does not deal at arm's length with the individual, because of, or in the course of, the individual's office or employment and the allowances received by the individual, including any amount received, without having to account for its use, for personal or living expenses or for any other purpose."

(2) Subsection 1 applies in respect of a benefit received or enjoyed by a person after 30 October 2011 and in respect of an allowance received by the person after that date.

100. (1) Section 37.0.3 of the Act is amended by replacing "three" in the portion of the second paragraph before subparagraph *a* by "two".

(2) Subsection 1 applies from the taxation year 2014.

101. (1) Section 37.1.2 of the Act is amended by striking out the second paragraph.

(2) Subsection 1 applies to a taxation year that ends after 31 October 2011.

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

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

"**38.** An individual is not required in computing income to include the value of benefits derived from contributions paid in respect of the individual by the individual's employer to or under";

(2) by inserting the following subparagraph after subparagraph *a* of the first paragraph:

"(*a*.1) a pooled registered pension plan;";

(3) by striking out "ou" at the end of subparagraph *e* of the first paragraph in the French text;

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

"Furthermore, the individual is not required in computing the individual's income to include the value of any benefit

(*a*) derived from a retirement compensation arrangement, an employee benefit plan or an employee trust;

(*b*) derived from a salary deferral arrangement, except to the extent that the value of the benefit is included under section 37 because of section 47.11;

(*c*) in respect of the use of an automobile, unless the benefit is related to the use of an automobile owned or leased by the individual and is not referred to in section 41.1.2;

(*d*) derived from counselling services received by the individual or a person related to the individual in respect of stress management or the use or consumption of tobacco, drugs or alcohol, other than a benefit attributable to an outlay or expense to which section 134 applies, or from counselling services in respect of the re-employment or retirement of the individual;

(*e*) derived from the individual's participation in a training activity the cost of which is borne by the individual's employer, if it is reasonable to consider that the training significantly benefits the individual's employer; or

(*f*) received or enjoyed by a person, other than the individual, under a program offered by the individual's employer to help persons continue their studies, if the individual deals at arm's length with the employer and it is reasonable to conclude that the benefit is not a substitute for salary, wages or other remuneration of the individual."

(2) Paragraphs 1, 3 and 4 of subsection 1 apply in respect of a benefit received or enjoyed by a person after 30 October 2011.

(3) Paragraph 2 of subsection 1 has effect from 14 December 2012.

103. (1) The Act is amended by inserting the following section after section 38.2:

"**38.3.** Despite subparagraph *b* of the first paragraph of section 38, an individual is required in computing the individual's income for the year to include the value of benefits derived from contributions paid in respect of the individual in the year by the individual's employer under a group insurance plan, in relation to coverage against the loss of all or part of the income from an office or employment, to the extent that the benefit arising from that plan is not payable periodically."

(2) Subsection 1 applies from the taxation year 2013. However, when section 38.3 of the Act applies to the taxation year 2013, it is to be read as follows:

"**38.3.** Despite subparagraph *b* of the first paragraph of section 38, an individual is required in computing the individual's income for the year to include the value of benefits derived from contributions paid in respect of the individual in the year or, where they are attributable to coverage offered after 31 December 2012, after 28 March 2012 and before 1 January 2013 by the individual's employer under a group insurance plan, in relation to coverage against the loss of all or part of the income from an office or employment, to the extent that the benefit arising from that plan is not payable periodically."

104. (1) Section 39.5 of the Act is amended by replacing subparagraph ii of paragraph *a* by the following subparagraph:

"ii. was as a teacher in an educational institution referred to in subparagraph i of paragraph *a* of section 752.0.18.10; and".

(2) Subsection 1 applies from the taxation year 2013.

105. (1) Section 41.1.2 of the Act is replaced by the following section:

“**41.1.2.** An individual shall, in computing the individual’s income for a taxation year from an office or employment, include the value of a benefit in respect of the operation of an automobile, other than a benefit to which section 41.1.1 applies or would apply but for the third paragraph of that section, received or enjoyed by the individual, or by a person related to the individual, in the year because of, or in the course of, the individual’s office or employment.”

(2) Subsection 1 applies in respect of a benefit received or enjoyed by a person after 30 October 2011.

106. (1) The Act is amended by inserting the following section after section 47.1:

“**47.1.1.** For the purposes of section 47.1, an amount received by a person out of or under an employee benefit plan is deemed to have been received by another person (in this section referred to as the “individual”) and not by the person if

(*a*) the person does not deal at arm’s length with the individual;

(*b*) the amount is received in respect of an office or employment of the individual; and

(*c*) the individual is living at the time the amount is received by the person.”

(2) Subsection 1 applies in respect of an amount received after 30 October 2011.

107. (1) Section 47.6 of the Act is amended

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

“**47.6.** For the purposes of this division, “employee benefit plan” means an arrangement under which contributions are made by an employer or by a person with whom the employer does not deal at arm’s length to another person (in this Part referred to as the “custodian” of an employee benefit plan) and under which payments are to be made to or for the benefit of employees or former employees of the employer or persons who do not deal at arm’s length with any such employee or former employee, other than a payment that, if this chapter were read without reference to the third paragraph of section 38 and to section 47.1, would not be required to be included in computing the income of the recipient or of an employee or former employee.”;

(2) by inserting “*a*.1,” after “any of subparagraphs *a*,” in the second paragraph.

(2) Paragraph 1 of subsection 1 has effect from 1 November 2011.

(3) Paragraph 2 of subsection 1 has effect from 14 December 2012.

108. (1) Section 47.16 of the Act is amended

(1) by replacing “Aux fins” in the portion before paragraph *a* in the French text by “Pour l’application”;

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

“(*a*.1) a pooled registered pension plan;”.

(2) Subsection 1 has effect from 14 December 2012.

109. (1) The Act is amended by inserting the following section after section 70.1:

“**70.1.1.** An individual may deduct an amount that is an excess profit sharing plan amount (as defined in section 1129.66.9) of the individual for the year, other than any portion of the excess profit sharing plan amount for which the individual’s tax for the year under section 1129.66.10 is waived or cancelled.”

(2) Subsection 1 applies from the taxation year 2012.

110. (1) Section 78 of the Act is amended

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

“**78.** An individual may deduct, in computing the individual’s income for a taxation year, any amount paid by the individual in the year, or on behalf of the individual in the year if the amount paid on behalf of the individual is required to be included in computing the individual’s income for the year, as office rent or salary to an assistant or substitute or for supplies consumed directly in the performance of duties if the individual’s contract of employment requires the individual to pay such amounts and, as the case may be, furnish such supplies.”;

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

“However, no such amounts may be deducted for the year by the individual unless the individual submits to the Minister, with the fiscal return filed for the year by the individual under this Part, a prescribed form signed by the individual’s employer certifying that the conditions set out in the first paragraph were met in the year in respect of the individual.”

(2) Subsection 1 has effect from 26 June 2013.

111. (1) Section 87 of the Act is amended

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

"(*m*.1) the aggregate of all amounts each of which is an amount determined, in relation to a partnership, in accordance with section 87.0.1;";

(2) by striking out paragraph *r*.

(2) Paragraph 1 of subsection 1 applies to a taxation year that begins after 28 March 2012.

(3) Paragraph 2 of subsection 1 applies in respect of a reinsurance commission paid after 31 December 1999.

112. (1) The Act is amended by inserting the following section after section 87:

"**87.0.1.** The amount that a taxpayer is required to include under paragraph *m*.1 of section 87 in computing the taxpayer's income for a taxation year in respect of a partnership is determined by the formula

$A \times B - C.$

In the formula in the first paragraph,

(*a*) A is the aggregate of all amounts each of which is an amount of interest that is

i. deductible by the partnership, and

ii. paid by the partnership in, or payable by the partnership in respect of, the taxation year of the taxpayer (depending on the method regularly followed by the taxpayer in computing the taxpayer's income) on a debt amount included, in accordance with section 171, in the taxpayer's outstanding debts to specified persons not resident in Canada;

(*b*) B is the proportion determined under section 170 in respect of the taxpayer for the taxation year; and

(*c*) C is the aggregate of all amounts each of which is an amount included under section 580 in computing the income of the taxpayer for the taxation year or a subsequent taxation year, or of the partnership for a fiscal period, that may reasonably be considered to be in respect of an amount of interest described in subparagraph *a*.

For the purposes of subparagraph ii of subparagraph *a* of the second paragraph,

"debt amount" has the meaning assigned by paragraph *a* of section 174.1;

"specified person not resident in Canada" has the meaning assigned by subparagraph *c* of the first paragraph of section 172."

(2) Subsection 1 applies to a taxation year that begins after 28 March 2012.

113. (1) The Act is amended by inserting the following section after section 87.2:

"**87.2.1.** Paragraph *g* of section 87 does not defer the inclusion in computing the income of any amount that would, but for that paragraph, have been included in computing the income of a taxpayer in accordance with sections 80 to 82."

(2) Subsection 1 has effect from 26 June 2013.

114. (1) Section 92.21 of the Act is repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

115. (1) Section 107.1 of the Act is amended

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

"(*a*) where the taxpayer is a corporation, the time immediately after the commencement of its first taxation year commencing after 30 June 1988; and

"(*b*) in any other case, the time immediately after the commencement of the taxpayer's first fiscal period commencing after 31 December 1987 in respect of the business;";

(2) by striking out paragraph *c*.

(2) Subsection 1 has effect from 1 November 2011.

116. (1) Section 111 of the Act is replaced by the following section:

"**111.** Where, at any time, a benefit is conferred by a corporation on a shareholder of the corporation, on a member of a partnership that is a shareholder of the corporation or on a contemplated shareholder of the corporation, the amount or value of the benefit must be included in computing the income of the shareholder, member or contemplated shareholder, as the case may be, for its taxation year that includes the time."

(2) Subsection 1 applies in respect of a benefit conferred after 30 October 2011.

117. (1) Section 112 of the Act is amended, in the first paragraph,

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

"**112.** Section 111 does not apply in respect of a benefit conferred by a corporation to the extent that the amount or value of the benefit is deemed to be a dividend under Chapter III of Title IX or if it arises out of,

(*a*) where the corporation is resident in Canada at the time referred to in section 111,

i. the reduction of the paid-up capital of the corporation,

ii. the acquisition, cancellation or redemption by the corporation of shares of its capital stock,

iii. the winding-up, discontinuance or reorganization of the corporation's business, or

iv. a transaction to which Chapter VII or VIII of Title IX applies;";

(2) by inserting the following subparagraph after subparagraph *a*:

"(*a*.1) where the corporation is not resident in Canada at the time referred to in section 111,

i. a distribution to which section 578.4 applies,

ii. a reduction of the paid-up capital of the corporation to which subparagraph 2 of subparagraph i of paragraph *j* of section 257 would apply if that subparagraph 2 were read without reference to "after 31 December 1971 and before 20 August 2011, or" or to which subparagraph ii of that paragraph *j* applies,

iii. the acquisition, cancellation or redemption by the corporation of shares of its capital stock, or

iv. the winding-up, or liquidation and dissolution, of the corporation;".

(2) Subsection 1 applies in respect of a benefit conferred after 30 October 2011.

118. (1) The Act is amended by inserting the following section after section 112.3:

"**112.3.1.** For the purposes of this section and sections 111 and 112, the following rules apply:

(*a*) a contemplated shareholder of a corporation is

i. a person or partnership on whom a benefit is conferred by the corporation in contemplation of the person or partnership becoming a shareholder of the corporation, or

ii. a member of a partnership on whom a benefit is conferred by the corporation in contemplation of the partnership becoming a shareholder of the corporation;

(*b*) a person or partnership that is (or is deemed by this subparagraph to be) a member of a particular partnership that is a member of another partnership is deemed to be a member of the other partnership;

(*c*) a benefit conferred by a corporation on an individual is a benefit conferred on a shareholder of the corporation, a member of a partnership that is a shareholder of the corporation or a contemplated shareholder of the corporation—except to the extent that the amount or value of the benefit is included in computing the income of the individual or any other person—if the individual is an individual, other than an excluded trust in respect of the corporation, who does not deal at arm's length with, or is affiliated with, the shareholder, member of the partnership or contemplated shareholder, as the case may be; and

(*d*) if a corporation not resident in Canada (in this subparagraph referred to as the "original corporation") governed by the laws of a foreign jurisdiction is divided under those laws into two or more corporations not resident in Canada and, as a consequence of the division, a shareholder of the original corporation acquires at any time one or more shares of another corporation (in this subparagraph referred to as the "new corporation"), the original corporation is deemed at that time to have conferred a benefit on the shareholder equal to the value at that time of the shares of the new corporation acquired by the shareholder except to the extent that any of subparagraphs i to iii of subparagraph *a*.1 of the first paragraph of section 112 or subparagraph *b* of that first paragraph applies to the acquisition of the shares.

For the purposes of subparagraph *c* of the first paragraph, an excluded trust in respect of a corporation is a trust in which no individual (other than an excluded trust in respect of the corporation) who does not deal at arm's length with, or is affiliated with, a shareholder of the corporation, a member of a partnership that is a shareholder of the corporation or a contemplated shareholder of the corporation, is beneficially interested."

(2) Subsection 1, except when it enacts subparagraph *d* of the first paragraph of section 112.3.1 of the Act, applies in respect of a benefit conferred after 30 October 2011.

(3) Subsection 1, when it enacts subparagraph *d* of the first paragraph of section 112.3.1 of the Act, applies in respect of a division of a corporation not resident in Canada that occurs after 23 October 2012.

119. (1) Section 113 of the Act is replaced by the following section:

"**113.** Where a person or a partnership is a shareholder of a corporation, is a person or a partnership that does not deal at arm's length with, or is affiliated with, a shareholder of a corporation, or is a member of a partnership, or a beneficiary of a trust, that is a shareholder of a corporation and the person or partnership has in a taxation year received a loan from or become indebted to the corporation, any other corporation related to the corporation or a partnership of which the corporation or a corporation related to the corporation is a member,

the amount of the loan or indebtedness must be included in computing the income for the year of the person or partnership."

(2) Subsection 1 applies in respect of a loan made and indebtedness arising after 31 October 2011.

120. (1) Section 116 of the Act is amended by replacing subparagraph *c* of the first paragraph by the following subparagraph:

"(*c*) a person that does not deal at arm's length with, or is affiliated with, a shareholder of a corporation, if that person is a foreign affiliate of the corporation or a foreign affiliate of a person resident in Canada that does not deal at arm's length with that corporation."

(2) Subsection 1 applies in respect of a loan made and indebtedness arising after 31 October 2011.

121. (1) Section 137 of the Act is replaced by the following section:

"**137.** There may be deducted in computing an employer's income for a taxation year such amount as is deductible in computing that income for the year to the extent provided in section 965.0.2 or 965.0.23."

(2) Subsection 1 has effect from 14 December 2012.

122. (1) Section 146.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**146.1.** Subject to section 772.6.1, a taxpayer who is resident in Canada at any time in a taxation year may deduct, in computing the taxpayer's income for the year from a business or property, such amount not exceeding the non-business-income tax, within the meaning assigned by section 772.2 read without reference to paragraph *c* and subparagraphs iii and v of paragraph *d* of the definition of "non-business-income tax", paid by the taxpayer for the year to the government of a foreign country or political subdivision of a foreign country in respect of the income from a business or property, to the extent that such tax".

(2) Subsection 1 has effect from 21 December 2002 in respect of tax paid at any time.

123. (1) Section 152 of the Act is amended by replacing the first paragraph by the following paragraph:

"**152.** No deduction is allowed under section 150 in respect of guarantees or indemnities, in respect of a reclamation obligation, or in the case of a farming business if the taxpayer uses the cash method of accounting in accordance with section 194."

(2) Subsection 1 applies in respect of an amount received after 20 March 2013. However, it does not apply in respect of an amount that is directly attributable to a reclamation obligation, that was authorized by a government or regulatory authority before 21 March 2013 and that is received under a written agreement between the taxpayer and another party (other than the government or regulatory authority) that was entered into before 21 March 2013 and not extended or renewed after 20 March 2013, or that is received before 1 January 2018.

124. (1) The Act is amended by inserting the following after section 156.7.1:

"**DIVISION VIII.2.2**

"ADDITIONAL DEDUCTION RELATING TO CANADIAN VESSELS

"**156.7.2.** For the purposes of this division,

"eligible work" means work that a taxpayer has carried out by a corporation under a contract entered into after 4 June 2014 and before 1 January 2024 in a qualified shipyard that the corporation operates;

"qualified shipyard" has the meaning assigned by section 979.24.

"**156.7.3.** In computing a taxpayer's income for a taxation year from a business, there may be deducted an amount equal to 50% of the aggregate of all amounts each of which is the portion of the amount deducted in computing the taxpayer's income for the year under paragraph *a* of section 130 or the second paragraph of section 130.1, in respect of the taxpayer's prescribed depreciable property, that relates to the cost of eligible work."

(2) Subsection 1 applies to a taxation year that ends after 4 June 2014.

125. (1) The Act is amended by inserting the following after section 156.10:

"**DIVISION VIII.5**

"ADDITIONAL DEDUCTION FOR TRANSPORTATION COSTS INCURRED BY REMOTE SMALL AND MEDIUM MANUFACTURING ENTERPRISES

"**156.11.** In this division,

"additional deduction rate" that applies to a manufacturing corporation for a taxation year means, subject to sections 156.12 and 156.13,

(*a*) 0%, if the major portion of the corporation's cost of manufacturing and processing capital for the year is attributable to goods it uses outside the intermediate area, the remote area and the special remote area;

(*b*) 2%, if the major portion of the corporation's cost of manufacturing and processing capital for the year is attributable to goods it uses in the intermediate area;

(*c*) 4%, if the major portion of the corporation's cost of manufacturing and processing capital for the year is attributable to goods it uses in the remote area; or

(*d*) 6%, if the major portion of the corporation's cost of manufacturing and processing capital for the year is attributable to goods it uses in the special remote area;

"cost of manufacturing and processing capital" of a manufacturing corporation for a taxation year means the amount determined in respect of the corporation for the year under the definition of "cost of manufacturing and processing capital" in section 5202 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

"intermediate area" means an area that is

(*a*) the territory of any of the following regions described in the Décret concernant la révision des limites des régions administratives du Québec (chapter D-11, r. 1), or any part of such a region:

i. administrative region 03 Capitale-Nationale, except the part of the territory comprising the territory of the municipalities in the Québec census metropolitan area as described in the Standard Geographical Classification (SGC) 2011 published by Statistics Canada and the territory of Municipalité régionale de comté de Charlevoix-Est,

ii. the southern part of administrative region 04 Mauricie that includes the territory of the cities of Trois-Rivières and Shawinigan and the territory of the regional county municipalities of Chenaux and Maskinongé,

iii. the western part of administrative region 05 Estrie that includes the territory of Ville de Sherbrooke and of the regional county municipalities of Memphrémagog, Val-Saint-François, des Sources and Coaticook,

iv. administrative region 12 Chaudière-Appalaches, except the part of the territory comprising the territory of the municipalities in the Québec census metropolitan area as described in the Standard Geographical Classification (SGC) 2011 published by Statistics Canada,

v. administrative region 14 Lanaudière, except the part of the territory comprising the territory of the municipalities in the Montréal census metropolitan area as described in the Standard Geographical Classification (SGC) 2011 published by Statistics Canada,

vi. administrative region 15 Laurentides, except the part of the territory comprising the territory of the municipalities in the Montréal census metropolitan

area as described in the Standard Geographical Classification (SGC) 2011 published by Statistics Canada, and the territory of Municipalité régionale de comté d'Antoine-Labelle,

vii. administrative region 16 Montérégie, except the part of the territory comprising the territory of the municipalities in the Montréal census metropolitan area as described in the Standard Geographical Classification (SGC) 2011 published by Statistics Canada, and

viii. administrative region 17 Centre-du-Québec; or

(*b*) the territory of Municipalité régionale de comté de Papineau;

"manufacturing corporation" for a taxation year means a Canadian-controlled private corporation the proportion of the manufacturing or processing activities of which for the year is greater than 25%;

"proportion of the manufacturing or processing activities" of a manufacturing corporation for a taxation year means the proportion that the amount determined in respect of the corporation for the year under paragraph *a* of section 5200 of the Income Tax Regulations made under the Income Tax Act is of the amount determined in respect of the corporation for the year under paragraph *b* of section 5200 of those Regulations;

"remote area" means an area that is

(*a*) the territory of any of the following regions described in the Décret concernant la révision des limites des régions administratives du Québec, or any part of such a region:

i. administrative region 01 Bas-Saint-Laurent,

ii. administrative region 02 Saguenay–Lac-Saint-Jean,

iii. the eastern part of administrative region 05 Estrie that includes the territory of the regional county municipalities of Granit and Haut-Saint-François,

iv. administrative region 08 Abitibi-Témiscamingue,

v. administrative region 09 Côte-Nord, except the part of the region within the territory of Municipalité de l'Île-d'Anticosti and of Municipalité régionale de comté du Golfe-du-Saint-Laurent,

vi. administrative region 10 Nord-du-Québec, except the part of the region within the territory of the Kativik Regional Government, and

vii. the part of administrative region 11 Gaspésie–Îles-de-la-Madeleine comprising the territory of the regional county municipalities of Avignon, Bonaventure, Côte-de-Gaspé, Haute-Gaspésie and Rocher-Percé;

(*b*) the territory of any of the following regional county municipalities:

i. Municipalité régionale de comté d'Antoine-Labelle,

ii. Municipalité régionale de comté de Charlevoix-Est,

iii. Municipalité régionale de comté de La Vallée-de-la-Gatineau,

iv. Municipalité régionale de comté de Mékinac, and

v. Municipalité régionale de comté de Pontiac; or

(*c*) the territory of the urban agglomeration of La Tuque as described in section 8 of the Act respecting certain municipal powers in certain urban agglomerations (chapter E-20.001);

"special remote area" means an area that is

(*a*) the territory of Municipalité de l'Île-d'Anticosti;

(*b*) the territory of the urban agglomeration of Îles-de-la-Madeleine as described in section 9 of the Act respecting certain municipal powers in certain urban agglomerations;

(*c*) the territory of Municipalité régionale de comté du Golfe-du-Saint-Laurent; or

(*d*) the territory of the Kativik Regional Government.

"**156.12.** For the purposes of the definition of "additional deduction rate" in section 156.11, a manufacturing corporation for a taxation year may determine the part of its cost of manufacturing and processing capital for the year attributable to goods it uses in a particular area by adding to it the portion of the corporation's cost of manufacturing and processing capital for the year attributable to goods it uses in another area for which a higher additional deduction rate for the year is provided.

"**156.13.** Despite the definition of "additional deduction rate" in section 156.11, the additional deduction rate applicable to a manufacturing corporation for a taxation year is, for the year, equal to the rate determined by the formula

$A \times [(B - 25\%)/25\%]$.

In the formula in the first paragraph,

(*a*) A is the additional deduction rate applicable to the manufacturing corporation for the year, determined without reference to this section; and

(*b*) B is the lesser of 50% and the proportion of the manufacturing or processing activities of the manufacturing corporation for the year.

For the taxation year of a manufacturing corporation that ends after 4 June 2014 and that includes that date, the additional deduction rate applicable to the corporation for the year is equal to the rate of the deduction, determined for the year with reference to the first and second paragraphs, multiplied by the proportion that the number of days in the year that follow 4 June 2014 is of the number of days in the year.

"**156.14.** Subject to section 156.15, a manufacturing corporation for a taxation year may deduct, in computing its income from a business for the year, an amount equal to the amount obtained by multiplying its gross revenue for the year by the additional deduction rate applicable to it for the year.

However, the amount of the deduction to which the manufacturing corporation is entitled under the first paragraph may not exceed

(*a*) $100,000, if 2% is the additional deduction rate that would be applicable to the corporation for the year in the absence of section 156.13; and

(*b*) $250,000, if 4% is the additional deduction rate that would be applicable to the corporation for the year in the absence of section 156.13.

For the purposes of the second paragraph, if the number of days in the manufacturing corporation's taxation year is less than 365, the amount of $100,000 or $250,000, as the case may be, is to be replaced by the proportion of the amount that the number of days in the year is of 365.

"**156.15.** Despite section 156.14, the amount of the deduction to which a manufacturing corporation is entitled under that section is equal, for a taxation year that ends in a calendar year, to the amount by which the amount of the deduction, determined without reference to this section, exceeds the amount determined by the formula

A × [(B – $10,000,000)/$5,000,000].

In the formula in the first paragraph,

(*a*) A is the amount of the deduction to which the manufacturing corporation is entitled for the taxation year under section 156.14, determined without reference to this section; and

(*b*) B is,

i. if the corporation is not associated with any other corporation in the taxation year for the purposes of section 771.2.1.8, the corporation's paid-up capital determined as provided in section 771.2.1.9 for its preceding taxation year or, if the corporation is in its first fiscal period, on the basis of its financial

statements prepared at the beginning of the fiscal period in accordance with generally accepted accounting principles, and

ii. if the corporation is associated with one or more other corporations in the taxation year for the purposes of section 771.2.1.8, the aggregate of all amounts each of which is, for the corporation or any of the other corporations, the amount of its paid-up capital determined as provided in section 771.2.1.9 for its last taxation year ending in the preceding calendar year or, if the corporation is in its first fiscal period, on the basis of its financial statements prepared at the beginning of the fiscal period in accordance with generally accepted accounting principles."

(2) Subsection 1 applies to a taxation year that ends after 4 June 2014.

126. (1) Section 157 of the Act is amended

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

"(*d*) an amount, other than a commission, that is paid by the taxpayer to a person or a partnership for advice as to the advisability for the taxpayer of purchasing or selling a specific share or security or for services in respect of the administration or management of the taxpayer's shares or securities, if that person's or partnership's principal business is to so advise or includes the provision of such services;";

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

"(*l*) any amount included by the taxpayer under paragraph *q* of section 87 in computing the taxpayer's income for the preceding taxation year;".

(2) Paragraph 1 of subsection 1 applies in respect of an amount paid after 30 June 2005.

(3) Paragraph 2 of subsection 1 applies in respect of a reinsurance commission paid after 31 December 1999.

127. Sections 157.1 and 157.2 of the Act are repealed.

128. (1) Section 157.12 of the Act is repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

129. (1) Section 161 of the Act is amended by inserting "a pooled registered pension plan," after "a registered pension plan," in paragraph *a*.

(2) Subsection 1 has effect from 14 December 2012.

130. (1) Section 169 of the Act is replaced by the following section:

“**169.** Despite any other provision of this Part, except section 174.2, a corporation resident in Canada shall not make any deduction in respect of the proportion, determined in section 170, of any amount otherwise deductible in computing its income for the year, in respect of interest paid or payable by it on outstanding debts to specified persons not resident in Canada.”

(2) Subsection 1 applies to a taxation year that ends after 28 March 2012.

131. (1) Section 170 of the Act is amended

(1) by replacing “réfère l’article 169” in the first paragraph in the French text by “l’article 169 fait référence”;

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

“The amount to which the first paragraph refers is equal to the amount by which the corporation’s average outstanding debts for the year exceeds the amount equal to 150% of the total of”;

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

“(*b*) the average of all amounts each of which is the corporation’s contributed surplus (other than any portion of that contributed surplus that arose in connection with an investment to which subsection 2 of section 212.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies) at the beginning of a month that ends in the year, to the extent that it was contributed by a specified shareholder not resident in Canada of the corporation; and”.

(2) Paragraph 2 of subsection 1 applies from a taxation year that begins after 31 December 2012.

(3) Paragraph 3 of subsection 1 has effect from 29 March 2012.

132. (1) The Act is amended by inserting the following sections after section 174:

“**174.1.** For the purposes of sections 87.0.1 and 169 to 174 and this section, each member of a partnership at a particular time is deemed at that time

(*a*) to owe the portion (in this section referred to as the “debt amount”) of any debt or other obligation to pay an amount of the partnership that is equal to the following proportion of the debt or other obligation:

i. the agreed proportion, in respect of the member of the partnership, determined for the partnership’s last fiscal period ending at or before the end

of the taxation year referred to in section 169 and at a time when the member is a member of the partnership, and

ii. if no agreed proportion may be determined, in respect of the member of the partnership, in accordance with subparagraph i, the proportion that the fair market value of the member's interest in the partnership at the particular time is of the fair market value of all interests in the partnership at the particular time;

(*b*) to owe the debt amount to the person to whom the partnership owes the debt or other obligation to pay an amount; and

(*c*) to have paid interest on the debt amount that is deductible in computing the member's income to the extent that an amount in respect of interest paid or payable on the debt amount by the partnership is deductible in computing the partnership's income.

"**174.2.** Any amount in respect of interest paid or payable to a controlled foreign affiliate of a corporation resident in Canada that would otherwise not be deductible by the corporation for a taxation year because of section 169 may be deducted to the extent that an amount included under section 580 in computing the corporation's income for the year or a subsequent year can reasonably be considered to be in respect of the interest."

(2) Subsection 1, when it enacts section 174.1 of the Act, applies to a taxation year that begins after 28 March 2012.

(3) Subsection 1, when it enacts section 174.2 of the Act, applies to a taxation year that ends after 31 December 2004.

133. (1) Section 175.1 of the Act is amended by replacing the portion of subsection 3 before paragraph *a* by the following:

"(3) For the purposes of subsection 1, an outlay or expense is deemed not to include a payment that is referred to in paragraph *d* or *e* of subsection 1 of section 222 and that".

(2) Subsection 1 applies in respect of an expense made after 31 December 2012.

134. (1) Section 175.2 of the Act is amended

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

"(*c*) making a contribution to a registered pension plan, a pooled registered pension plan or a deferred profit sharing plan, other than a contribution described in paragraph *b* or *c* of section 71, as they read for the taxation year 1990, that was required to be made pursuant to an obligation entered into before 13 November 1981, or an amount deductible under section 137 or paragraph *b* of section 158 in computing the taxpayer's income;";

(2) by inserting the following paragraph after paragraph *d*.5:

"(*d*.6) allocating an amount to a tax-free reserve within the meaning of section 979.25;".

(2) Paragraph 1 of subsection 1 has effect from 14 December 2012.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 4 June 2014.

135. (1) Section 222 of the Act is amended by replacing subsection 1 by the following subsection:

"**222.** (1) A taxpayer who carries on a business in Canada in a taxation year may deduct, in computing the taxpayer's income from the business for the year, an amount not exceeding the aggregate of all amounts each of which is an expenditure of a current nature made by the taxpayer in the year or in a preceding taxation year ending after 31 December 1973

(*a*) on scientific research and experimental development that is related to a business of the taxpayer and directly undertaken in Canada by the taxpayer;

(*b*) on scientific research and experimental development that is related to a business of the taxpayer and directly undertaken in Canada on behalf of the taxpayer;

(*c*) by payments to a corporation resident in Canada to be used for scientific research and experimental development undertaken in Canada that is related to a business of the taxpayer, where the taxpayer is entitled to exploit the results of that scientific research and experimental development;

(*d*) by payments to be used for scientific research and experimental development undertaken in Canada that is related to a business of the taxpayer, if the taxpayer is entitled to exploit the results of that scientific research and experimental development and if the payment was made to

i. an association recognized by the Minister to undertake scientific research and experimental development,

ii. a university, college, research institute or other similar institution recognized by the Minister,

iii. a corporation resident in Canada and exempt from tax under section 991, or

iv. an organization recognized by the Minister that makes payments to an association, institution or corporation described in any of subparagraphs i to iii; or

(*e*) where the taxpayer is a corporation, by payments to an entity described in subparagraph iii of paragraph *d*, for scientific research and experimental development undertaken in Canada that is basic research or applied research the primary purpose of which is the use of results therefrom by the taxpayer in conjunction with other scientific research and experimental development activities undertaken or to be undertaken by or on behalf of the taxpayer that relate to a business of the taxpayer, and that has the technological potential for application to other businesses of a type unrelated to that carried on by the taxpayer."

(2) Subsection 1 applies in respect of an expenditure made after 31 December 2012.

136. (1) Sections 222.1 and 223 of the Act are repealed.

(2) Subsection 1, when it repeals section 222.1 of the Act, has effect from 1 January 2013.

(3) Subsection 1, when it repeals section 223 of the Act, applies in respect of an expenditure made after 31 December 2013 and in respect of an expenditure that is deemed, under section 223.0.1 of the Act, not to have been made before 1 January 2014.

137. (1) Section 223.0.1 of the Act is replaced by the following section:

"**223.0.1.** For the purposes of section 223, as it read before being repealed, in respect of a property, an expenditure made by a taxpayer in respect of the property is deemed not to have been made by the taxpayer before the property is considered to have become available for use by the taxpayer."

(2) Subsection 1 has effect from 1 January 2014.

138. (1) Section 225 of the Act is amended by replacing paragraphs *b* and *b*.1 by the following paragraphs:

"(*b*) the aggregate of all amounts each of which is the amount of any government assistance or non-government assistance, within the meaning assigned to those expressions by the first paragraph of section 1029.6.0.0.1, in respect of an expenditure described in section 222 or 223, as each of those sections read in relation to the expenditure, that, on or before the taxpayer's filing-due date for the year, the taxpayer has received, is entitled to receive or can reasonably be expected to receive;

"(*b*.1) where, in respect of a scientific research and experimental development project referred to in section 222 or 223, as each of those sections read in relation to the project, or in respect of the carrying out of the project, a person has obtained, is entitled to obtain or can reasonably be expected to obtain a benefit or an advantage, whether in the form of a reimbursement, compensation or guarantee or in the form of proceeds of disposition of a property which

exceed the fair market value of the property or in any other form or manner, and it may reasonably be considered that the benefit or advantage directly or indirectly results in a compensation or indemnity or, otherwise, in any manner whatsoever, in a benefit for a party to the project, the amount of the benefit or advantage that the person has obtained, is entitled to obtain or can reasonably be expected to obtain on or before the taxpayer's filing-due date for the year;".

(2) Subsection 1 has effect from 1 January 2014.

139. (1) Section 225.1 of the Act is amended by replacing subparagraph ii of subparagraph *a* of the first paragraph by the following subparagraph:

"ii. the lesser of the amounts determined immediately before that time in respect of the corporation under paragraphs *a* and *b* of section 223, as those paragraphs read on 29 March 2012 in respect of expenditures made, and property acquired, by the corporation before 1 January 2014;".

(2) Subsection 1 has effect from 1 January 2014.

140. (1) Section 226 of the Act is amended by replacing "paragraphs *a* and *b*" by "subparagraphs i and ii of paragraph *d*".

(2) Subsection 1 has effect from 1 January 2013.

141. (1) Section 229 of the Act is replaced by the following section:

"**229.** For the purposes of sections 93 to 104, an amount deducted under section 223 that may reasonably be considered to be in respect of a property described in that section, as it read before being repealed, in respect of the property, is deemed to be an amount deductible under the regulations made under paragraph *a* of section 130 and, for that purpose, the property so acquired is deemed to be of a separate prescribed class."

(2) Subsection 1 has effect from 1 January 2014.

142. (1) Section 230 of the Act is amended, in the first paragraph,

(1) by striking out subparagraph iii of subparagraph *b*;

(2) by striking out subparagraph i of subparagraph *c*;

(3) by replacing subparagraph ii of subparagraph *c* by the following subparagraph:

"ii. an expenditure of a current nature in respect of the prosecution of scientific research and experimental development in Canada directly undertaken on behalf of the taxpayer,";

(4) by striking out subparagraphs iii and vi of subparagraph *c*.

(2) Subsection 1 applies in respect of an expenditure made after 31 December 2013 and in respect of an expenditure that is deemed, under section 223.0.1 of the Act, not to have been made before 1 January 2014.

143. (1) The Act is amended by inserting the following section after section 230.0.0.1:

“**230.0.0.1.1.** For the purposes of this division, expenditures of a current nature include any expenditure made by a taxpayer, other than

(*a*) an expenditure made by the taxpayer for the acquisition from a person or partnership of a property that is a capital property of the taxpayer; or

(*b*) an expenditure made by the taxpayer for the use of, or the right to use, property that would be capital property of the taxpayer if it were owned by the taxpayer.”

(2) Subsection 1 applies in respect of an expenditure made after 31 December 2013 and in respect of an expenditure that is deemed, under section 223.0.1 of the Act, not to have been made before 1 January 2014.

144. (1) Section 230.0.0.2 of the Act is replaced by the following section:

“**230.0.0.2.** Despite the first paragraph of section 230, expenditures on scientific research and experimental development do not include

(*a*) any expenditure made in respect of the acquisition or lease of animals, other than laboratory animals within the meaning of the regulations, or in respect of any other similar kind of transaction regarding such animals; and

(*b*) a payment to any of the following entities to the extent that the payment may reasonably be considered to have been made to enable the entity to acquire rights in, or arising out of, scientific research and experimental development:

i. a corporation resident in Canada and exempt from tax under section 991, a research institute recognized by the Minister or an association recognized by the Minister, with which the taxpayer does not deal at arm’s length,

ii. a corporation other than a corporation referred to in subparagraph i, or

iii. a university, college or organization recognized by the Minister.”

(2) Subsection 1 applies in respect of an expenditure made after 31 December 2013 and in respect of an expenditure that is deemed, under section 223.0.1 of the Act, not to have been made before 1 January 2014.

145. (1) The Act is amended by inserting the following sections after section 230.0.0.5:

"**230.0.0.5.1.** For the purposes of paragraphs *b* to *e* of subsection 1 of section 222, the amount of a particular expenditure made by a taxpayer is required to be reduced by the amount of any related expenditure of the person or partnership to whom the particular expenditure is made that is not an expenditure of a current nature of the person or partnership.

"**230.0.0.5.2.** If an expenditure is required to be reduced because of section 230.0.0.5.1, the person or the partnership referred to in that section is required to inform the taxpayer in writing of the amount of the reduction without delay if requested by the taxpayer and in any other case no later than 90 days after the end of the calendar year in which the expenditure was made."

(2) Subsection 1 applies in respect of an expenditure made after 31 December 2013 and in respect of an expenditure that is deemed, under section 223.0.1 of the Act, not to have been made before 1 January 2014.

146. (1) Section 238 of the Act is amended by adding the following paragraph after paragraph *f*:

"(*g*) a disposition referred to in section 979.39 or 979.40."

(2) Subsection 1 has effect from 5 June 2014.

147. (1) Section 247.2 of the Act is amended by replacing "766.7.1 and 766.7.2" in the portion before paragraph *a* by "766.3.5 and 766.3.6".

(2) Subsection 1 applies from the taxation year 2013.

148. (1) Section 257 of the Act is amended by replacing subparagraphs i and ii of paragraph *j* by the following subparagraphs:

"i. if the corporation is a foreign affiliate of the taxpayer,

(1) any amount required by subparagraph *d* of the first paragraph of section 477 or sections 585 to 588 to be deducted in computing the adjusted cost base to the taxpayer of the share, and

(2) any amount received by the taxpayer before that time, on a reduction of the paid-up capital of the corporation in respect of the share, that is so received after 31 December 1971 and before 20 August 2011, or, where the reduction is a qualifying return of capital, within the meaning of section 577.3, in respect of the share, after 19 August 2011, or

"ii. in any other case, any amount received by the taxpayer after 31 December 1971 and before that time on a reduction of the paid-up capital of the corporation in respect of the share;".

(2) Subsection 1 has effect from 20 August 2011.

149. (1) Section 261 of the Act is amended by replacing paragraphs *a* to *c* by the following paragraphs:

"(*a*) subject to section 589.1, the amount of the excess is deemed to be a gain of the taxpayer for the year from the disposition at that time of the property;

"(*b*) for the purposes of Chapter V of Title X, the taxpayer is deemed to have disposed of the property at that time; and

"(*c*) for the purposes of Title VI.5 of Book IV, the taxpayer is deemed to have disposed of the property in the year."

(2) Subsection 1 has effect from 20 August 2011.

150. (1) Section 261.1 of the Act is amended

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

"The amount to which subparagraph *a* of the first paragraph refers in respect of a member's interest in a partnership at the end of a fiscal period of the partnership is equal to the amount by which the aggregate of all amounts required by section 257 to be deducted in computing the adjusted cost base to the member of the interest in the partnership at that time and, if the partnership is a professional partnership, the amount described in subparagraph i of paragraph *l* of section 257 in relation to the member in respect of the fiscal period exceeds the aggregate of";

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

"(*c*) if the partnership is a professional partnership, the amount described in subparagraph i of paragraph *i* of section 255 in relation to the member in respect of the fiscal period.";

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

"For the purposes of the second paragraph, "professional partnership" means a partnership through which one or more persons carry on the practice of a profession that is governed or regulated under a law of Canada or a province."

(2) Subsection 1 applies to a fiscal period that ends after 30 November 2001.

151. (1) The Act is amended by inserting the following section after the heading of Division II of Chapter IV of Title IV of Book III of Part I:

"**261.9.** If, because of any fluctuation after 31 December 1971 in the value of one or more foreign currencies relative to Canadian currency, an individual other than a trust has realized one or more particular gains or

sustained one or more particular losses in a taxation year from dispositions of currency other than Canadian currency and the particular gains or losses would, in the absence of this section, be capital gains or losses described in section 232, the following rules apply:

(*a*) section 232 does not apply to any of the particular gains or losses;

(*b*) the amount determined by the following formula is deemed to be a capital gain of the individual for the year from the disposition of currency other than Canadian currency:

A – (B + $200); and

(*c*) the amount determined by the following formula is deemed to be a capital loss of the individual for the year from the disposition of currency other than Canadian currency:

B – (A + $200).

In the formulas in subparagraphs *b* and *c* of the first paragraph,

(*a*) A is the total of all the particular gains realized by the individual in the year; and

(*b*) B is the total of all the particular losses sustained by the individual in the year."

(2) Subsection 1 applies in respect of a gain realized and a loss sustained in a taxation year that begins after 19 August 2011.

152. (1) Section 262 of the Act is replaced by the following section:

"**262.** If, because of any fluctuation after 31 December 1971 in the value of one or more foreign currencies relative to Canadian currency, a taxpayer has realized a gain or sustained a loss in a taxation year (other than a gain or loss that would, in the absence of this section, be a capital gain or capital loss to which section 232 or 261.9 applies, or a gain or loss in respect of a transaction or event in respect of shares of the capital stock of the taxpayer), the following rules apply:

(*a*) the amount of the gain (to the extent of the amount of that gain that would not, if section 28 were read without reference to ", other than the taxable capital gains from dispositions of property," in paragraph *a* of that section and without reference to paragraph *b* of that section, be included in computing the taxpayer's income for the year or any other taxation year), is deemed to be a capital gain of the taxpayer for the year from the disposition of currency other than Canadian currency; and

(*b*) the amount of the loss (to the extent of the amount of that loss that would not, if section 28 were read without reference to its paragraph *b*, be deductible in computing the taxpayer's income for the year or any other taxation year), is deemed to be a capital loss of the taxpayer for the year from the disposition of currency other than Canadian currency."

(2) Subsection 1 applies

(1) for the purpose of determining the capital gain or capital loss of a foreign affiliate of a taxpayer, in respect of a taxation year of the foreign affiliate that ends after 19 August 2011, unless the taxpayer has made a valid election under subsection 32 of section 70 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), in which case subsection 1 applies in respect of taxation years of all foreign affiliates of the taxpayer that end after 30 June 2011; and

(2) in any other case, in respect of a gain realized and a loss sustained in a taxation year that begins after 19 August 2011.

(3) Chapter V.2 of Title II of Book I of Part I of the Act applies in relation to an election made under subsection 32 of section 70 of the Technical Tax Amendments Act, 2012. For the purposes of section 21.4.7 of the Taxation Act in respect of such an election, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 18 April 2016.

(4) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

153. (1) The Act is amended by inserting the following section after section 262:

"**262.0.1.** The rules set out in the second paragraph apply if

(*a*) at any time a corporation resident in Canada or a partnership of which such a corporation is a member (such corporation or partnership in this section referred to as the "borrowing party") has received a loan from, or become indebted to, a creditor that is a foreign affiliate (in this section referred to as a "creditor affiliate") of the borrowing party or that is a partnership (in this section referred to as a "creditor partnership") of which such an affiliate is a member;

(*b*) the loan or indebtedness is at a later time repaid, in whole or in part; and

(*c*) the amount of the borrowing party's capital gain or capital loss that would be determined, in the absence of this section, under section 262 in respect

of the repayment is equal to the amount of the creditor affiliate's or creditor partnership's capital gain or capital loss, as the case may be, that would be determined for the purposes of subdivision i of Division B of Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in respect of the repayment, in the absence of paragraph *g*.04 of subsection 2 of section 95 of that Act.

The rules to which the first paragraph refers in relation to the borrowing party's capital gain or capital loss in respect of the repayment of the loan or indebtedness are the following:

(*a*) in the case of a capital gain, the amount of the borrowing party's capital gain that would be determined, in the absence of this section, under section 262, is to be reduced,

i. if the creditor is a creditor affiliate, by an amount, not exceeding that capital gain, that is equal to twice the amount that would—in the absence of paragraph *g*.04 of subsection 2 of section 95 of the Income Tax Act and on the assumption that the creditor affiliate's capital loss in respect of the repayment of the loan or indebtedness were a capital gain of the creditor affiliate, the creditor affiliate had no other income, loss, capital gain or capital loss for any taxation year, and no other foreign affiliate of the borrowing party had any income, loss, capital gain or capital loss for any taxation year—be included in computing the borrowing party's income for the purposes of the Income Tax Act under subsection 1 of section 91 of that Act for its taxation year that includes the last day of the taxation year of the creditor affiliate that includes the later time, or

ii. if the creditor is a creditor partnership, by an amount, not exceeding that capital gain, that is equal to twice the amount that is the total of each amount, determined in respect of a particular member of the creditor partnership that is a foreign affiliate of the borrowing party, that would—in the absence of paragraph *g*.04 of subsection 2 of section 95 of the Income Tax Act and on the assumption that the creditor partnership's capital loss in respect of the repayment of the loan or indebtedness were a capital gain of the creditor partnership, the particular member had no other income, loss, capital gain or capital loss for any taxation year, and no other foreign affiliate of the borrowing party had any income, loss, capital gain or capital loss for any taxation year—be included in computing the borrowing party's income for the purposes of the Income Tax Act under subsection 1 of section 91 of that Act for its taxation year that includes the last day of the taxation year of the particular member that includes the last day of the creditor partnership's fiscal period that includes the later time; and

(*b*) in the case of a capital loss, the amount of the borrowing party's capital loss that would be determined, in the absence of this section, under section 262, is to be reduced,

i. if the creditor is a creditor affiliate, by an amount, not exceeding that capital loss, that is equal to twice the amount, in relation to the capital gain of

the creditor affiliate in respect of the repayment of the loan or indebtedness, that would—in the absence of paragraph *g*.04 of subsection 2 of section 95 of the Income Tax Act and on the assumption that the creditor affiliate had no other income, loss, capital gain or capital loss for any taxation year, and no other foreign affiliate of the borrowing party had any income, loss, capital gain or capital loss for any taxation year—be included in computing the borrowing party's income for the purposes of the Income Tax Act under subsection 1 of section 91 of that Act for its taxation year that includes the last day of the taxation year of the creditor affiliate that includes the later time, or

ii. if the creditor is a creditor partnership, by an amount, not exceeding that capital loss, that is equal to twice the amount, in relation to the capital gain of the creditor partnership in respect of the repayment of the loan or indebtedness, that is the total of each amount, determined in respect of a particular member of the creditor partnership that is a foreign affiliate of the borrowing party, that would—in the absence of paragraph *g*.04 of subsection 2 of section 95 of the Income Tax Act and on the assumption that the particular member had no other income, loss, capital gain or capital loss for any taxation year, and no other foreign affiliate of the borrowing party had any income, loss, capital gain or capital loss for any taxation year—be included in computing the borrowing party's income for the purposes of the Income Tax Act under subsection 1 of section 91 of that Act for its taxation year that includes the last day of the taxation year of the particular member that includes the last day of the creditor partnership's fiscal period that includes the later time."

(2) Subsection 1 applies in respect of a portion of a loan received or indebtedness incurred before 20 August 2011 that remains outstanding on 19 August 2011 and that is repaid, in whole or in part, before 20 August 2016.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

154. (1) Section 270 of the Act is replaced by the following section:

"**270.** For the purposes of this Title,

(*a*) if an amount is received or receivable by a person or a partnership (in this section referred to as the "vendor") as consideration for a warranty, covenant or other conditional obligation given or incurred by the vendor in respect of a property (in this section referred to as the "specified property") disposed of by the vendor, the following rules apply:

i. if the amount is received or receivable on or before the specified date, it is deemed to be received as consideration for the disposition of the specified property by the vendor and not to be an amount received or receivable by the vendor as consideration for the obligation, and it is to be included in computing

the vendor's proceeds of disposition of the specified property for the taxation year or fiscal period in which the disposition occurred, and

ii. in any other case, it is deemed to be a capital gain of the vendor from the disposition of a property by the vendor that occurs at the earlier of the time when the amount is received or becomes receivable; and

(*b*) if an amount is paid or payable in relation to an outlay or expense made or incurred by the vendor under a warranty, covenant or other conditional obligation given or incurred by the vendor in respect of the specified property disposed of by the vendor, the following rules apply:

i. if the amount is paid or payable on or before the specified date, it is deemed to reduce the consideration for the disposition of the specified property by the vendor and not to be an amount paid or payable by the vendor as consideration for the obligation, and it is to be deducted in computing the vendor's proceeds of disposition of the specified property for the taxation year or fiscal period in which the disposition occurred, and

ii. in any other case, it is deemed to be a capital loss of the vendor from the disposition of a property by the vendor that occurs at the earlier of the time when the amount is paid or becomes payable.

For the purposes of the first paragraph, "specified date" means,

(*a*) if the vendor is a partnership, the last day of the vendor's fiscal period in which the vendor disposed of the specified property; and

(*b*) in any other case, the vendor's filing-due date for the vendor's taxation year in which the vendor disposed of the specified property."

(2) Subsection 1 applies to a taxation year of a taxpayer or a fiscal period of a partnership that ends after 27 February 2004. However, when section 270 of the Act applies to a taxation year of a taxpayer or a fiscal period of a partnership that ends before 5 November 2010, it is to be read as follows:

"**270.** For the purposes of this Title, the following rules apply:

(*a*) an amount received or receivable by a taxpayer in a taxation year as consideration for a warranty, covenant or conditional obligation given or incurred by the taxpayer in respect of a property disposed of, at a particular time, by the taxpayer

i. is, if the amount is received or becomes receivable on or before the taxpayer's filing-due date for the taxpayer's taxation year in which the taxpayer disposed of the property, to be included in computing the taxpayer's proceeds of disposition of the property, and

ii. is, if the amount is received or becomes receivable after the taxpayer's filing-due date for the taxpayer's taxation year in which the taxpayer disposed of the property, deemed to be a capital gain of the taxpayer from the disposition, by the taxpayer of the property, that occurs at the time when the amount is received or becomes receivable; and

(*b*) an amount paid or payable in relation to an outlay or expense made or incurred by a taxpayer in a taxation year under a warranty, covenant or conditional obligation given or incurred by the taxpayer in respect of property disposed of, at a particular time, by the taxpayer

i. is, if the amount is paid or becomes payable on or before the taxpayer's filing-due date for the taxpayer's taxation year in which the taxpayer disposed of the property, to be deducted in computing the taxpayer's proceeds of disposition of the property, and

ii. is, if the amount is paid or becomes payable after the taxpayer's filing-due date for the taxpayer's taxation year in which the taxpayer disposed of the property, deemed to be a capital loss of the taxpayer from the disposition, by the taxpayer of the property, that occurs at the time when the amount is paid or becomes payable."

155. (1) Section 308.6 of the Act is amended, in subparagraph *d* of the first paragraph,

(1) by replacing the portion before subparagraph iii by the following:

"(*d*) the income earned or realized by a corporation (in this subparagraph referred to as the "affiliate") for a period that ends at a time when that corporation is a foreign affiliate of another corporation is deemed to be equal to the lesser of

i. the amount that would, at that time, if the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) were read without reference to subsection 5.6 of section 5905 of those Regulations, be the tax-free surplus balance, within the meaning of subsection 5.5 of that section 5905, of the affiliate in respect of the other corporation, and

ii. the fair market value at that time of all the issued and outstanding shares of the capital stock of the affiliate;";

(2) by striking out subparagraph iii.

(2) Subsection 1 applies in respect of a dividend received after 19 August 2011 by a corporation resident in Canada, except a dividend received as part of a series of transactions or events that includes a disposition of the shares in respect of which the dividend is received, if the disposition

(1) is made to a person or partnership that, at the time of the disposition, deals at arm's length with the corporation; and

(2) occurs under an agreement in writing entered into before 19 August 2011.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

156. (1) Section 311 of the Act is amended

(1) by inserting "VII.1," after "Part I," in paragraph *c*;

(2) by inserting the following paragraph after paragraph *k*.0.1:

"(*k*.0.2) a program established under the authority of the Department of Employment and Social Development Act (Statutes of Canada, 2005, chapter 34) in respect of children who are deceased or missing as a result of an offence, or a probable offence, under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46);".

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

(3) Paragraph 2 of subsection 1 has effect from 1 January 2013. However, when section 311 of the Act applies before 12 December 2013, paragraph *k*.0.2 is to be read as if "Department of Employment and Social Development" were replaced by "Department of Human Resources and Skills Development".

157. (1) Section 312 of the Act is amended by replacing paragraph *i* by the following paragraph:

"(*i*) the aggregate of all amounts each of which is an amount received by the taxpayer in the year under the Apprenticeship Incentive Grant program or the Apprenticeship Completion Grant program administered by the Department of Employment and Social Development of Canada; and".

(2) Subsection 1 applies from the taxation year 2007. However, when paragraph *i* of section 312 of the Act applies

(1) to the taxation years 2007 and 2008, it is to be read as if "or the Apprenticeship Completion Grant program" were struck out; or

(2) before 12 December 2013, it is to be read as if "Department of Employment and Social Development" were replaced by "Department of Human Resources and Skills Development".

158. (1) The Act is amended by inserting the following section after section 313.12:

“**313.13.** A taxpayer shall also include any amount that is required to be included in computing the taxpayer’s income for the year under Title VI.0.2 of Book VII.”

(2) Subsection 1 has effect from 14 December 2012.

159. Section 314 of the Act is replaced in the French text by the following section:

“**314.** Tout paiement ou transfert à une autre personne, suivant les instructions ou avec le consentement du contribuable, d’argent, de droits ou de biens pour l’avantage du contribuable ou pour celui de cette personne, autre que celui résultant du partage d’une rente de retraite effectué conformément aux articles 158.3 à 158.8 de la Loi sur le régime de rentes du Québec (chapitre R-9) ou à toute disposition semblable d’un régime équivalent au sens de cette loi, est réputé avoir été reçu par le contribuable et doit être inclus dans le calcul de son revenu, dans la mesure où il le serait s’il en avait reçu lui-même le paiement ou si le transfert lui avait été fait.”

160. (1) Section 317 of the Act is amended by adding the following subparagraph after subparagraph *c* of the second paragraph:

“(*d*) an amount received by the taxpayer out of or under a registered pension plan as a return of all or a portion of a contribution to the plan, to the extent that the amount

i. is a payment made to the taxpayer under subsection 19 of section 147.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or under subparagraph iii of paragraph *d* of section 8502 of the Income Tax Regulations made under that Act, and

ii. is not deducted in computing the taxpayer’s income for the year or a preceding taxation year.”

(2) Subsection 1 applies in respect of a contribution made after 31 December 2013.

161. (1) Section 333.4 of the Act is amended

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

““restrictive covenant”, of a taxpayer, means an agreement entered into, an undertaking made, or a waiver of an advantage or right by the taxpayer, whether legally enforceable or not, that affects, or may affect, in any way whatever, the acquisition or provision of property or services by the taxpayer or by another taxpayer that does not deal at arm’s length with the taxpayer, other than an agreement or undertaking

(*a*) that disposes of the taxpayer's property; or

(*b*) that is in satisfaction of an obligation described in section 298.1 that is not a disposition, unless the obligation being satisfied is in respect of a right to property or services that the taxpayer acquired for less than its fair market value;";

(2) by replacing the definition of "goodwill amount" by the following definition:

""goodwill amount", of a taxpayer, means an amount that the taxpayer has received or may become entitled to receive, and that is required to be included in the aggregate determined under subparagraph *b* of the second paragraph of section 107 in respect of a business carried on by the taxpayer through an establishment located in Canada;";

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

""eligible individual", in respect of a vendor, at any time means an individual (other than a trust) who is related to the vendor and who is 18 years of age or over at that time;";

(4) by replacing the definition of "eligible corporation" by the following definition:

""eligible corporation", of a taxpayer, means a taxable Canadian corporation of which the taxpayer holds, directly or indirectly, shares of the capital stock;".

(2) Subsection 1 applies

(1) to an amount received or receivable by a taxpayer after 7 October 2003, other than an amount received before 1 January 2005 under a grant of a restrictive covenant made in writing before 8 October 2003 between the taxpayer and a purchaser with whom the taxpayer deals at arm's length; and

(2) to an amount paid or payable by a purchaser after 7 October 2003, other than an amount paid or payable by the purchaser before 1 January 2005 under a grant of a restrictive covenant made in writing before 8 October 2003 between the purchaser and a taxpayer with whom the purchaser deals at arm's length.

(3) However, when Chapter VII of Title V of Book III of Part I of the Act applies in respect of a restrictive covenant granted by a taxpayer before 9 November 2006, paragraph *b* of the definition of "restrictive covenant" in section 333.4 of the Act is to be read without reference to ", unless the obligation being satisfied is in respect of a right to property or services that the taxpayer acquired for less than its fair market value".

162. (1) Section 333.6 of the Act is amended

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

"(*b*) the amount would, but for this chapter, be required to be included in the aggregate determined under subparagraph *b* of the second paragraph of section 107 in respect of a business to which the restrictive covenant relates, and the particular taxpayer makes a valid election under paragraph *b* of subsection 3 of section 56.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 to have that paragraph *b* apply in respect of the restrictive covenant; or";

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

"(*c*) subject to section 333.11, the amount directly relates to the particular taxpayer's disposition of property that is, at the time of the disposition, an eligible interest in the partnership or corporation that carries on the business to which the restrictive covenant relates, or that is at that time an eligible interest under paragraph *c* of the definition of "eligible interest" in section 333.4 if the other corporation referred to in that paragraph *c* carries on the business to which the restrictive covenant relates, and";

(3) by replacing subparagraphs v to vii of paragraph *c* by the following subparagraphs:

"v. the amount is added to the particular taxpayer's proceeds of disposition, within the meaning assigned by section 251, for the purpose of applying this Part to the disposition of the particular taxpayer's eligible interest, and

"vi. the particular taxpayer and the purchaser make a valid election under subparagraph vi of paragraph *c* of subsection 3 of section 56.4 of the Income Tax Act.";

(4) by adding the following paragraph:

"Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 3 of section 56.4 of the Income Tax Act or in relation to an election made under this section before 20 December 2006."

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

(3) Subject to subsections 4 to 6, paragraphs 2 and 3 of subsection 1 apply

(1) to an amount received or receivable by a taxpayer after 7 October 2003, other than an amount received before 1 January 2005 under a grant of a restrictive covenant made in writing before 8 October 2003 between the taxpayer and a purchaser with whom the taxpayer deals at arm's length; and

(2) to an amount paid or payable by a purchaser after 7 October 2003, other than an amount paid or payable by the purchaser before 1 January 2005 under

a grant of a restrictive covenant made in writing before 8 October 2003 between the purchaser and a taxpayer with whom the purchaser deals at arm's length.

(4) When Chapter VII of Title V of Book III of Part I of the Act applies in respect of a restrictive covenant granted by a taxpayer before 9 November 2006 and if the taxpayer makes a valid election under paragraph *b* of subsection 3 of section 195 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), paragraph *c* of section 333.6 of the Act is to be read, in respect of that restrictive covenant,

(1) as if "subject to section 333.11," in the portion before subparagraph i were struck out; and

(2) as if subparagraph iii were replaced by the following subparagraph:

"iii. the amount does not exceed the amount by which the amount that would be the fair market value of the particular taxpayer's eligible interest that is disposed of, if all restrictive covenants that may reasonably be considered to relate to a disposition of a right or of an interest in the business by any taxpayer were provided for no consideration, exceeds the amount that would be the fair market value of the particular taxpayer's eligible interest that is disposed of, if no covenant were granted by any taxpayer that held a right or an interest in the business,".

(5) Chapter V.2 of Title II of Book I of Part I of the Act applies, with the necessary modifications, in relation to an election described in subsection 4. In addition, for the purposes of section 21.4.7 of the Act in respect of that election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 18 April 2016.

(6) When subparagraph vi of paragraph *c* of section 333.6 of the Act applies before 20 December 2006, it is be read as follows:

"vi. the particular taxpayer and the purchaser elect in the prescribed form to have this paragraph apply in respect of the amount."

163. (1) Section 333.8 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) the restrictive covenant directly relates to the acquisition from one or more other persons (in this section and section 333.13 referred to as the "vendors") by the purchaser of a right or an interest in the individual's employer, in a corporation related to that employer or in a business carried on by that employer;".

(2) Subsection 1 applies

(1) to an amount received or receivable by a taxpayer after 7 October 2003, other than an amount received before 1 January 2005 under a grant of a

restrictive covenant made in writing before 8 October 2003 between the taxpayer and a purchaser with whom the taxpayer deals at arm's length; and

(2) to an amount paid or payable by a purchaser after 7 October 2003, other than an amount paid or payable by the purchaser before 1 January 2005 under a grant of a restrictive covenant made in writing before 8 October 2003 between the purchaser and a taxpayer with whom the purchaser deals at arm's length.

164. (1) Sections 333.9 to 333.14 of the Act are replaced by the following sections:

"**333.9.** Subject to section 333.12, section 421 does not apply to deem consideration to be an amount received or receivable by a taxpayer for a restrictive covenant granted by the taxpayer if

(*a*) the restrictive covenant is granted by the taxpayer (in this section and section 333.10 referred to as the "vendor") to

i. another taxpayer (in this section referred to as the "purchaser") with whom the vendor deals at arm's length, determined without reference to paragraph *b* of section 20 at the time of the grant of the restrictive covenant, or

ii. another person who is an eligible individual in respect of the vendor at the time of the grant of the restrictive covenant;

(*b*) where subparagraph i of subparagraph *a* applies, the restrictive covenant is an undertaking of the vendor not to provide, directly or indirectly, property or services in competition with the property or services provided or to be provided by the purchaser, or by a person related to the purchaser, in the course of carrying on the business to which the restrictive covenant relates, and

i. the amount that can reasonably be regarded as being consideration for the restrictive covenant is

(1) included by the vendor in computing a goodwill amount of the vendor, or

(2) received or receivable by a corporation that was an eligible corporation of the vendor when the restrictive covenant was granted and included by the eligible corporation in computing a goodwill amount of the eligible corporation in respect of the business to which the restrictive covenant relates, or

ii. it is reasonable to conclude that the restrictive covenant is integral to an agreement in writing,

(1) under which the vendor or the vendor's eligible corporation disposes of property (other than property to which subparagraph 2 applies) to the purchaser, or the purchaser's eligible corporation, for consideration that is received or

receivable by the vendor, or by the vendor's eligible corporation, as the case may be, or

(2) under which shares of the capital stock of a corporation (in this section and section 333.13 referred to as the "target corporation") are disposed of to the purchaser or to another person that is related to the purchaser and with whom the vendor deals at arm's length, determined without reference to paragraph *b* of section 20;

(*c*) where subparagraph ii of subparagraph *a* applies, the restrictive covenant is an undertaking of the vendor not to provide, directly or indirectly, property or services in competition with the property or services provided or to be provided by the eligible individual, or by an eligible corporation of the eligible individual, in the course of carrying on the business to which the restrictive covenant relates, the conditions of the second paragraph are met and

i. the amount that can reasonably be regarded as being consideration for the restrictive covenant is

(1) included by the vendor in computing a goodwill amount of the vendor, or

(2) received or receivable by a corporation that was an eligible corporation of the vendor when the restrictive covenant was granted and included by the eligible corporation in computing a goodwill amount of the eligible corporation in respect of the business to which the restrictive covenant relates, or

ii. it is reasonable to conclude that the restrictive covenant is integral to an agreement in writing

(1) under which the vendor or the vendor's eligible corporation disposes of property (other than property to which subparagraph 2 applies) to the eligible individual, or the eligible individual's eligible corporation, for consideration that is received or receivable by the vendor, or by the vendor's eligible corporation, as the case may be, or

(2) under which shares of the capital stock of the vendor's eligible corporation (in this section and section 333.13 referred to as the "family corporation") are disposed of to the eligible individual or to the eligible individual's eligible corporation;

(*d*) no proceeds are received or receivable by the vendor for granting the restrictive covenant;

(*e*) section 506 does not apply in respect of the disposition of a share of the target corporation or the family corporation, as the case may be;

(*f*) the restrictive covenant can reasonably be regarded to have been granted to maintain or preserve the fair market value of

i. the benefit of the expenditure derived from the goodwill amount referred to in subparagraph i of subparagraph *b* or *c* and for which a joint election referred to in subparagraph *g* was made,

ii. the property referred to in subparagraph 1 of subparagraph ii of subparagraph *b* or *c*, or

iii. the shares referred to in subparagraph 2 of subparagraph ii of subparagraph *b* or *c*; and

(*g*) a valid joint election is made under paragraph *g* of subsection 7 of section 56.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the restrictive covenant.

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

(*a*) the vendor is resident in Canada at the time the restrictive covenant is granted and at the time of the disposition referred to in subparagraph ii of subparagraph *c* of the first paragraph; and

(*b*) the vendor does not, at any time after the grant of the restrictive covenant and whether directly or indirectly in any manner whatever, have a right or an interest in the family corporation or in the eligible corporation of the eligible individual, as the case may be.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 7 of section 56.4 of the Income Tax Act.

"**333.10.** For the purposes of section 333.9, subparagraph 1 of subparagraph ii of each of subparagraphs *b* and *c* of the first paragraph of that section applies to the grant of a restrictive covenant only if

(*a*) the consideration that can reasonably be regarded as being in part the consideration for the restrictive covenant is received or receivable by the vendor or the vendor's eligible corporation, as the case may be, as consideration for the disposition of the property; and

(*b*) where all or part of the consideration can reasonably be regarded as being for a goodwill amount, section 333.5, subparagraph *b* of the first paragraph of section 333.6 and subparagraph i of subparagraphs *b* and *c* of the first paragraph of section 333.9 apply to that consideration.

In determining whether the conditions of subparagraph *c* of the first paragraph of section 333.9 have been met, and for the purposes of section 422, in respect of a restrictive covenant granted by a vendor, the fair market value of a property is the amount that could reasonably be regarded as being the fair market value of the property if the restrictive covenant were part of the property.

"**333.11.** Subparagraph *c* of the first paragraph of section 333.6 does not apply to an amount that would, but for sections 333.5 to 333.14, be included in computing a taxpayer's income from a source that is an office or employment or a business or property under paragraph *a* of section 28.

"**333.12.** Section 333.9 does not apply in respect of a taxpayer's grant of a restrictive covenant if one of the results of not applying section 421 to the consideration received or receivable in respect of the restrictive covenant would be that paragraph *a* of section 28 would not apply to consideration that would, but for sections 333.5 to 333.14, be included in computing a taxpayer's income from a source that is an office or employment or a business or property.

"**333.13.** If section 333.8 or 333.9 applies in respect of a restrictive covenant, the following rules apply:

(*a*) the amount referred to in paragraph *f* of section 333.8 is to be added in computing the amount received or receivable by the vendors as consideration for the disposition of the right or interest referred to in paragraph *b* of section 333.8; and

(*b*) the amount that can reasonably be regarded as being in part consideration received or receivable for a restrictive covenant to which subparagraph 2 of subparagraph ii of subparagraph *b* or *c* of the first paragraph of section 333.9 applies is to be added in computing the consideration that is received or receivable by each taxpayer who disposes of shares of the target corporation, or of shares of the family corporation, as the case may be, to the extent of the portion of the consideration that is received or receivable by that taxpayer.

"**333.14.** Section 270 does not apply to an amount received or receivable as consideration for a restrictive covenant."

(2) Subject to subsections 3 to 6, subsection 1 applies

(1) to an amount received or receivable by a taxpayer after 7 October 2003, other than an amount received before 1 January 2005 under a grant of a restrictive covenant made in writing before 8 October 2003 between the taxpayer and a purchaser with whom the taxpayer deals at arm's length; and

(2) to an amount paid or payable by a purchaser after 7 October 2003, other than an amount paid or payable by the purchaser before 1 January 2005 under a grant of a restrictive covenant made in writing before 8 October 2003 between the purchaser and a taxpayer with whom the purchaser deals at arm's length.

(3) When Chapter VII of Title V of Book III of Part I of the Act applies in respect of a restrictive covenant granted by a taxpayer before 9 November 2006, sections 333.11 and 333.12 of the Act are not to be taken into account.

(4) When Chapter VII of Title V of Book III of Part I of the Act applies in respect of a restrictive covenant, for the purposes of section 21.4.7 of the Act

in respect of an election to which subsection 13 of section 56.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) refers if such an election is deemed to be made on a timely basis in accordance with subsection 4 of section 195 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), a person is deemed to have complied with a requirement of section 21.4.6 of the Act if the person complies with it on or before 18 April 2016.

(5) When Chapter VII of Title V of Book III of Part I of the Act applies in respect of a restrictive covenant granted by a taxpayer before 17 July 2010,

(1) subparagraph *d* of the first paragraph of section 333.9 of the Act is to be read as follows:

"(*d*) for the purposes of subparagraph i of subparagraph *b* and subparagraph *c*, no proceeds are received or receivable by the vendor for granting the restrictive covenant;"; and

(2) the first paragraph of section 333.10 of the Act is to be read as follows:

"**333.10.** For the purposes of section 333.9, subparagraph 1 of subparagraph ii of subparagraph *b* of the first paragraph of that section and subparagraph 1 of subparagraph ii of subparagraph *c* of that first paragraph apply to the grant of a restrictive covenant only if the consideration that can reasonably be regarded as being in part the consideration for the restrictive covenant is received or receivable by the vendor or the vendor's eligible corporation, as the case may be, as consideration for the disposition of the property."

(6) When Chapter VII of Title V of Book III of Part I of the Act applies in respect of a restrictive covenant granted by a taxpayer before 25 October 2012,

(1) subparagraph i of subparagraph *f* of the first paragraph of section 333.9 of the Act is to be read as follows:

"i. the benefit of the expenditure made by the taxpayer derived from the goodwill amount referred to in subparagraph i of subparagraph *b* or subparagraph i of subparagraph *c*,"; and

(2) section 333.9 of the Act is to be read without reference to subparagraph *g* of the first paragraph and without reference to the third paragraph.

165. (1) Sections 333.15 and 333.16 of the Act are repealed.

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

166. (1) Section 336 of the Act is amended

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

"(*d*.0.1) an amount paid in the year by the taxpayer to a registered pension plan or to a pooled registered pension plan if

i. the taxpayer is an individual,

ii. the amount is paid as a repayment of an amount received under the plan that was included in computing the taxpayer's income for the year or a preceding taxation year and in respect of which any of the following conditions is met, or as interest in respect of such a repayment:

(1) it is reasonable to consider that the amount was paid under the plan as a consequence of an error and not as an entitlement to benefits, or

(2) it was determined, after the payment of the amount under the plan, that the taxpayer was not entitled to the amount as a consequence of a settlement of a dispute in respect of the taxpayer's employment, and

iii. no portion of the amount is deductible under paragraph *c* of section 70 or any of sections 922, 923 and 923.0.1 in computing the taxpayer's income for the year;";

(2) by replacing paragraph *d*.3.0.1 by the following paragraph:

"(*d*.3.0.1) the aggregate of all amounts each of which is an amount paid in the year as a repayment under the Apprenticeship Incentive Grant program or the Apprenticeship Completion Grant program administered by the Department of Employment and Social Development of Canada of an amount that was included in computing the taxpayer's income because of paragraph *i* of section 312 for the year or a preceding taxation year;";

(3) by inserting the following paragraph after paragraph *d*.3.1:

"(*d*.3.2) the aggregate of all amounts each of which is an amount paid in the year as a repayment of an amount that was included because of paragraph *k*.0.2 of section 311 in computing the taxpayer's income for the year or a preceding taxation year;".

(2) Paragraphs 1 and 2 of subsection 1 apply from the taxation year 2009. However,

(1) when paragraph *d*.0.1 of section 336 of the Act applies before 14 December 2012, it is to be read without reference to "or to a pooled registered pension plan" in the portion before subparagraph i and without reference to "or any of sections 922, 923 and 923.0.1" in subparagraph iii; and

(2) when paragraph *d*.3.0.1 of section 336 of the Act applies before 12 December 2013, it is to be read as if "Department of Employment and Social Development" were replaced by "Department of Human Resources and Skills Development".

(3) Paragraph 3 of subsection 1 has effect from 1 January 2013.

167. (1) Section 336.8 of the Act is amended, in the first paragraph,

(1) by adding the following paragraph after paragraph *b* of the definition of "transferor":

"(*c*) has reached 65 years of age before the end of the year;";

(2) by replacing the definition of "eligible retirement income" by the following definition:

""eligible retirement income" of an individual for a taxation year means the total of

(*a*) the aggregate of all amounts each of which is an amount 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*; and

(*b*) the lesser of

i. the aggregate of all amounts each of which is a payment made in the year to the individual out of or under a retirement compensation arrangement that provides benefits that supplement the benefits provided under a registered pension plan (other than an individual pension plan for the purposes of Part LXXXIII of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)), and in respect of a life annuity attributable to periods of employment for which benefits are also provided to the individual under the registered pension plan, and

ii. the amount by which the defined benefit limit (as defined by subsection 1 of section 8500 of the Income Tax Regulations made under the Income Tax Act) for the year multiplied by 35 exceeds the amount determined under paragraph *a*."

(2) Subsection 1 applies from the taxation year 2014. In addition, where section 336.8 of the Act applies to the taxation year 2013, paragraph *a* of the definition of "eligible retirement income" in the first paragraph of section 336.8 is to be read as follows:

"(*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 total of

i. the aggregate of all amounts each of which is an amount 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*; and

ii. the lesser of

(1) the aggregate of all amounts each of which is a payment made in the year to the individual out of or under a retirement compensation arrangement that provides benefits that supplement the benefits provided under a registered pension plan (other than an individual pension plan for the purposes of Part LXXXIII of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)), and in respect of a life annuity attributable to periods of employment for which benefits are also provided to the individual under the registered pension plan, and

(2) the amount by which the defined benefit limit (as defined by subsection 1 of section 8500 of the Income Tax Regulations made under the Income Tax Act) for the year multiplied by 35 exceeds the amount determined under subparagraph i;".

168. (1) Section 349 of the Act is replaced by the following section:

"**349.** An individual may deduct in computing the individual's income for a taxation year, under section 348, an amount that the individual would be entitled to deduct under section 348 if paragraphs *a* and *b*.1 of the definition of "eligible relocation" in section 349.1 were read as follows:

"(*a*) the relocation occurs to enable the individual to be a student in full-time attendance enrolled in a program at a post-secondary level at a location of a university, college or other educational institution, that institution being in this chapter referred to as "the new work location";";

"(*b*.1) except if the individual is absent from Canada but resident in Québec, either or both the old residence and the new residence are in Canada; and"."

(2) Subsection 1 applies to a taxation year that ends after 31 October 2011.

169. (1) Section 349.1 of the Act is amended

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

"(*a*) the relocation occurs to enable the individual to carry on a business or to be employed at a location that is in Canada, except if the individual is absent from Canada but resident in Québec, or to be a student in full-time attendance enrolled in a program at a post-secondary level at a location of a university, college or other educational institution, that location and that institution being in this chapter referred to as "the new work location";

"(*b*) before the relocation, the individual ordinarily resided at a residence (in this chapter referred to as "the old residence") and, after the relocation, the individual ordinarily resided at a residence (in this chapter referred to as "the new residence");";

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

"(*b*.1) except if the individual is absent from Canada but resident in Québec, both the old residence and the new residence are in Canada; and";

(3) by striking out the second paragraph.

(2) Subsection 1 applies to a taxation year that ends after 31 October 2011.

170. Section 358.0.3 of the Act is amended

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

"**358.0.3.** An individual, other than a trust, may deduct in computing the individual's income for a taxation year the lesser of $1,000 and 6% of the aggregate of all amounts each of which is any of the following amounts, other than an amount described in the second paragraph:";

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

"The amount to which the first paragraph refers is

(*a*) an amount included in computing the individual's income for the year from an office or employment held by the individual as an elected member of a municipal council, a member of the council or executive committee of a metropolitan community, regional county municipality or other similar body established under an Act of Québec, a member of a municipal utilities commission or corporation or any other similar body administering such utilities or a member of a public or separate school board or any other similar body administering a school district;

(*b*) an amount included in computing the individual's income for the year from an office held by the individual as a member of the National Assembly, the House of Commons of Canada, the Senate or the legislature of another province;

(*b*.1) an amount included in computing the individual's income for the year from a previous office or employment, if each of the amounts that make up the income is the value of a benefit received or enjoyed by the individual in the year because of that office or employment; or".

171. (1) Section 421.1.1 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

"**421.1.1.** An amount paid or payable in respect of the consumption of food or beverages by a long-haul truck driver during an eligible travel period

of the driver is deemed to be equal to the amount obtained by multiplying the specified percentage in respect of the amount so paid or payable by the lesser of".

(2) Subsection 1 applies in respect of an amount that is paid, or becomes payable, after 18 March 2007.

172. (1) Section 459 of the Act is amended by striking out "immediately" in paragraph *a*.

(2) Subsection 1 applies in respect of a disposition of a property that occurs after 1 May 2006, other than a disposition in respect of which an individual has made an election under subsection 2 of section 63 of the Act giving effect to the Budget Speech delivered on 23 March 2006 and to certain other budget statements (2007, chapter 12).

173. (1) Section 467.1 of the Act is amended

(1) by inserting "a pooled registered pension plan," after "a registered pension plan," in paragraph *a*;

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

"(*b*) by an employee trust, an employee life and health trust, a segregated fund trust within the meaning of subparagraph *k* of the first paragraph of section 835, a trust described in subparagraph *a*.1 of the third paragraph of section 647, a trust described in paragraph *m* of section 998 or a private foundation that is a registered charity;".

(2) Paragraph 1 of subsection 1 has effect from 14 December 2012.

(3) Paragraph 2 of subsection 1 applies to a taxation year that begins after 31 October 2011.

174. (1) Section 485.45 of the Act is amended, in paragraph *a*,

(1) by replacing the portion of subparagraph i before subparagraph 1 by the following and by replacing "and" at the end of subparagraph 1 of subparagraph i by "or":

"i. on or before";

(2) by replacing subparagraph 2 of subparagraph i and subparagraph ii by the following:

"(2) if it is later, the transferee's filing-due date for the taxation year or fiscal period, as the case may be, that includes that time, or

"ii. on or before

(1) the expiry of the 90-day period commencing on the day of sending of the notice of assessment of tax payable under this Part or of a notification that no tax is payable under this Part, for a taxation year or fiscal period, as the case may be, described in subparagraph 1 or 2 of subparagraph i, or

(2) if it is later, where the debtor is an individual (other than a trust) or a testamentary trust, the day that is one year after the debtor's filing-due date for the year;".

(2) Subsection 1 applies to a taxation year that ends after 21 February 1994.

175. (1) Section 489 of the Act is amended by adding the following paragraph at the end:

"(*i*) an amount paid to an individual in a taxation year under an arrangement described in paragraph *a* of section 47.16R1 of the Regulation respecting the Taxation Act (chapter I-3, r. 1), to the extent that the amount may reasonably be considered to be attributable to an amount that

i. was included in computing the individual's income for a preceding taxation year and was income, interest or other additional amounts described in subparagraph iv of paragraph *a* of section 47.16R1 of the Regulation respecting the Taxation Act, and

ii. was paid again by the individual under the arrangement in a preceding taxation year."

(2) Subsection 1 applies from the taxation year 2000.

176. (1) Section 491 of the Act is amended by adding the following paragraph after paragraph *f*:

"(*g*) an amount that, but for this paragraph, would be the income of the taxpayer for the year if

i. the taxpayer is the trust established under

(1) the 1986–1990 Hepatitis C Settlement Agreement entered into by Her Majesty in right of Canada and Her Majesty in right of each of the provinces,

(2) the Pre-1986/Post-1990 Hepatitis C Settlement Agreement entered into by Her Majesty in right of Canada, or

(3) the Indian Residential Schools Settlement Agreement entered into by Her Majesty in right of Canada on 8 May 2006, and

ii. the only amounts paid to the taxpayer before the end of the year are those provided for under the relevant agreement described in subparagraph i."

(2) Subsection 1 applies from the taxation year 2006. However, when section 491 of the Act applies for the taxation year 2006, it is to be read without reference to subparagraph 3 of subparagraph i of paragraph *g*.

177. (1) Section 497 of the Act is amended by replacing "25%" in subparagraph *a* of the second paragraph by "18%".

(2) Subsection 1 applies in respect of a dividend paid after 31 December 2013.

178. Section 502.0.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

"(*a*) for the purposes of this Act, except section 503.0.1, the dividend is deemed to be received by the shareholder and paid by the corporation as a taxable dividend and not as a capital dividend; and".

179. Sections 503.1 and 503.2 of the Act are repealed.

180. (1) Section 504 of the Act is amended, in subsection 2,

(1) by replacing paragraphs *d* and *e* by the following paragraphs:

"(*d*) a transaction by which an insurance corporation converts contributed surplus related to its insurance business (other than any portion of that contributed surplus that arose in connection with an investment to which subsection 2 of section 212.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies) into paid-up capital in respect of shares of its capital stock;

"(*e*) a transaction by which a bank converts contributed surplus resulting from the issuance of shares of its capital stock (other than any portion of that contributed surplus that arose in connection with an investment to which subsection 2 of section 212.3 of the Income Tax Act applies) into paid-up capital in respect of shares of its capital stock; or";

(2) by replacing the portion of paragraph *f* before subparagraph i by the following:

"(*f*) a transaction by which a corporation, other than an insurance corporation or a bank, converts into paid-up capital in respect of a particular class of shares of its capital stock any of its contributed surplus (other than any portion of that contributed surplus that arose in connection with an investment to which subsection 2 of section 212.3 of the Income Tax Act applies) resulting, after 31 March 1977,".

(2) Subsection 1 has effect from 29 March 2012.

181. (1) The Act is amended by inserting the following section after section 539:

"**539.1.** For the purposes of the first paragraph of section 536 and sections 537 to 539, where a particular corporation issues shares (in this section referred to as "new shares") of a class of its capital stock to a trust in accordance with a court-approved plan of arrangement, the issue is deemed to be an issue to a taxpayer referred to in the first paragraph of section 536, if the taxpayer disposes of exchanged shares traded on a designated stock exchange to the particular corporation for consideration that consists solely of new shares that are widely traded on a designated stock exchange immediately after and as part of completion of the plan of arrangement."

(2) Subject to subsection 3, subsection 1 applies in respect of an exchange of shares made after 30 June 2005.

(3) Subsection 1 does not apply in respect of an exchange of shares of a taxpayer that occurs before 5 November 2010 if, within six months of receiving a notice from the Minister of National Revenue that subsection 2.2 of section 85.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies in respect of the exchange, the taxpayer elects in writing, under subsection 5 of section 221 of the Act to amend the Income Tax Act, the Excise Tax Act, the Federal-Provincial Fiscal Arrangements Act, the First Nations Goods and Services Tax Act and related legislation (Statutes of Canada, 2013, chapter 34), not to have that subsection 2.2 apply in respect of the exchange for the purposes of the Income Tax Act.

182. (1) Section 540.1 of the Act is replaced by the following section:

"**540.1.** Section 540 does not apply in respect of a disposition at any time by a taxpayer of a share of the capital stock of a particular foreign affiliate of the taxpayer to another foreign affiliate of the taxpayer if

(*a*) the following conditions are met:

i. all or substantially all of the property of the particular affiliate was, immediately before that time, excluded property, within the meaning of section 576.1, of the particular affiliate, and

ii. the disposition is part of a transaction or event or a series of transactions or events for the purpose of disposing of the share to a person or partnership that, immediately after the transaction, event or series, was a person or partnership with whom the taxpayer is dealing at arm's length, other than a foreign affiliate of the taxpayer in respect of which the taxpayer has a qualifying interest, within the meaning of paragraph *m* of subsection 2 of section 95 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), at the time of the transaction or event or throughout the series, as the case may be; or

(*b*) the adjusted cost base to the taxpayer of the share at that time is greater than the amount that would, in the absence of section 540, be the taxpayer's proceeds of disposition of the share in respect of the disposition."

(2) Subsection 1 applies in respect of a disposition that occurs after 19 August 2011.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

183. (1) Section 540.2 of the Act is amended by replacing the first paragraph by the following paragraph:

"**540.2.** Subject to section 540, and subsection 2 of section 95 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) when it has effect for the purposes of section 579, the rules set out in sections 540.3 and 540.4 apply where a corporation not resident in Canada (in this division referred to as the "foreign corporation") issues a share of its capital stock to a taxpayer in exchange for capital property owned by the taxpayer that is a share (in this division referred to as the "exchanged foreign share") of the capital stock of a second corporation not resident in Canada."

(2) Subsection 1 has effect from 1 July 2005.

184. (1) The Act is amended by inserting the following section after section 540.4:

"**540.4.1.** For the purposes of the first paragraph of section 540.2 and sections 540.3 and 540.4, where a foreign corporation issues shares (in this section referred to as "new shares") of a class of its capital stock to a trust in accordance with a court-approved plan of arrangement, the issue is deemed to be an issue to a taxpayer referred to in the first paragraph of section 540.2, if the taxpayer disposes of exchanged foreign shares traded on a designated stock exchange to the foreign corporation for consideration that consists solely of new shares that are widely traded on a designated stock exchange immediately after and as part of completion of the plan of arrangement."

(2) Subject to subsection 3, subsection 1 applies in respect of an exchange of shares made after 30 June 2005.

(3) Subsection 1 does not apply in respect of an exchange of shares of a taxpayer that occurs before 5 November 2010 if, within six months of receiving a notice from the Minister of National Revenue that subsection 6.1 of section 85.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies in respect of the exchange, the taxpayer elects in writing, under subsection 5 of section 221 of the Act to amend the Income Tax Act, the Excise Tax Act, the Federal-Provincial Fiscal Arrangements Act, the First Nations Goods and Services Tax Act and related legislation (Statutes of Canada, 2013, chapter 34), not to have that subsection 6.1 apply in respect of the exchange for the purposes of the Income Tax Act.

185. (1) The Act is amended by inserting the following section after section 555.0.1:

"**555.0.2.** For the purposes of section 555.0.1, if there is a merger or combination, otherwise than as a result of the distribution of property to one corporation on the winding-up of another corporation, of two or more corporations not resident in Canada (each of which is referred to in this section as a "predecessor foreign corporation"), as a result of which one or more predecessor foreign corporations ceases to exist and, immediately after the merger or combination, another predecessor foreign corporation (referred to in this section as the "survivor corporation") owns properties (except an amount receivable from, or shares of the capital stock of, any predecessor foreign corporation) representing all or substantially all of the fair market value of all such properties owned by each predecessor foreign corporation immediately before the merger or combination, the following rules apply:

(*a*) the merger or combination is deemed to be a merger or combination of the predecessor foreign corporations to form one corporation not resident in Canada;

(*b*) the survivor corporation is deemed to be the corporation not resident in Canada so formed;

(*c*) all of the properties of the survivor corporation immediately before the merger or combination that are properties of the survivor corporation immediately after the merger or combination are deemed to become properties of the survivor corporation as a consequence of the merger or combination;

(*d*) all of the liabilities of the survivor corporation immediately before the merger or combination that are liabilities of the survivor corporation immediately after the merger or combination are deemed to become liabilities of the survivor corporation as a consequence of the merger or combination;

(*e*) all of the shares of the capital stock of the survivor corporation that were outstanding immediately before the merger or combination and that are shares of the capital stock of the survivor corporation immediately after the merger or combination are deemed to become shares of the capital stock of the survivor corporation as a consequence of the merger or combination; and

(*f*) all of the shares of the capital stock of each predecessor foreign corporation (other than the survivor corporation) that were outstanding immediately before the merger or combination and that cease to exist as a consequence of the merger or combination are deemed to have been exchanged by the shareholders of each such predecessor foreign corporation for shares of the survivor corporation as a consequence of the merger or combination."

(2) Subsection 1 applies in respect of a merger or combination in respect of a taxpayer that occurs after 31 December 1994. However, that subsection does not apply in respect of a merger or combination in respect of a taxpayer

that occurs before 20 August 2011 if the taxpayer has made a valid election to that effect under subsection 4 of section 64 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34).

(3) Chapter V.2 of Title II of Book I of Part I of the Act applies in relation to an election made under subsection 4 of section 64 of the Technical Tax Amendments Act, 2012. For the purposes of section 21.4.7 of the Taxation Act in respect of an election under that subsection 4, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 18 April 2016.

(4) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

186. (1) The Act is amended by inserting the following section after section 560.1.2:

"**560.1.2.0.1.** For the purposes of subparagraph *b* of the first paragraph of section 560, where the particular capital property is an interest of a subsidiary in a partnership, the fair market value of the interest at the time the parent last acquired control of the subsidiary is deemed to be equal to the amount determined by the formula

A – B.

In the formula in the first paragraph,

(*a*) A is the fair market value (determined without reference to this section) of the interest of the subsidiary in the partnership at the time the parent last acquired control of the subsidiary; and

(*b*) B is the portion of the amount by which the fair market value (determined without reference to this section) of the interest of the subsidiary in the partnership at the time the parent last acquired control of the subsidiary exceeds its cost amount at that time as may reasonably be regarded as attributable at that time to the aggregate of all amounts each of which is

i. in the case of a depreciable property held directly by the partnership or held indirectly by the partnership through one or more other partnerships, the amount by which the fair market value (determined without reference to liabilities) of the property exceeds its cost amount,

ii. in the case of a Canadian resource property or a foreign resource property held directly by the partnership or held indirectly by the partnership through one or more other partnerships, the fair market value (determined without reference to liabilities) of the property, or

iii. in the case of a property that is not a capital property, a Canadian resource property or a foreign resource property and that is held directly by the partnership or held indirectly through one or more other partnerships, the amount by which the fair market value (determined without reference to liabilities) of the property exceeds its cost amount.

For the purposes of subparagraph *a* of the second paragraph, the fair market value of an interest of the subsidiary in a particular partnership at the time the parent last acquired control of the subsidiary is deemed not to include the amount that is the aggregate of all amounts each of which is equal to the fair market value of a property that would otherwise be included in computing the fair market value of the interest, if

(*a*) as part of the transaction or event or series of transactions or events in which control of the subsidiary is last acquired by the parent and on or before the acquisition of control,

i. the subsidiary disposes of the property to the particular partnership or any other partnership and the second paragraph of section 614 applies in respect of the disposition, or

ii. where the property is an interest in a partnership, the subsidiary acquires the interest in the particular partnership or any other partnership from a person or partnership with whom the subsidiary does not deal at arm's length (otherwise than because of a right referred to in paragraph *b* of section 20) and Divisions I to IV of Chapter IV apply in respect of the acquisition; and

(*b*) at the time of the acquisition of control, the particular partnership holds directly, or indirectly through one or more other partnerships, property described in any of subparagraphs i to iii of subparagraph *b* of the second paragraph."

(2) Subsection 1, when it enacts the first and second paragraphs of section 560.1.2.0.1 of the Act, applies in respect of an amalgamation that occurs after 28 March 2012 or of a winding-up that begins after that date, other than — if a taxable Canadian corporation (in this subsection and subsection 4 referred to as the "parent corporation") has acquired control of another taxable Canadian corporation (in this subsection and subsection 4 referred to as the "subsidiary corporation") — an amalgamation of the parent corporation and the subsidiary corporation that occurs before 1 January 2013, or a winding-up of the subsidiary corporation into the parent corporation that begins before the latter date, if

(1) the parent corporation acquired control of the subsidiary corporation before 29 March 2012 or was obligated as evidenced in writing to acquire control of the subsidiary before that date; and

(2) the parent corporation had the intention as evidenced in writing to amalgamate with, or wind up, the subsidiary corporation before 29 March 2012.

(3) Subsection 1, when it enacts the third paragraph of section 560.1.2.0.1 of the Act, applies in respect of a disposition made after 13 August 2012 other

than a disposition made before 1 January 2013 pursuant to an obligation under a written agreement entered into before 14 August 2012 by parties that deal with each other at arm's length.

(4) For the purposes of paragraph 1 of subsection 2, the parent corporation is not considered to be obligated to acquire control of the subsidiary corporation, and for the purposes of subsection 3, the parties are not considered to be obligated to make a disposition if, as a result of amendments to the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the parent corporation or any of the parties, as the case may be, may be excused from that obligation.

187. (1) Section 569 of the Act is replaced by the following section:

"**569.** Despite the second paragraph of section 424, if at any time a taxpayer receives a property (in this section referred to as the "distributed property") from a foreign affiliate (in this section referred to as the "disposing affiliate") of the taxpayer on a liquidation and dissolution of the disposing affiliate and the distributed property is received in respect of shares of the capital stock of the disposing affiliate that are disposed of on the liquidation and dissolution, the following rules apply:

(*a*) subject to sections 569.0.0.3 and 569.0.0.4, the distributed property is deemed to have been disposed of at that time by the disposing affiliate to the taxpayer for proceeds of disposition equal to the relevant cost base (within the meaning of subsection 4 of section 95 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) to the disposing affiliate of the distributed property in respect of the taxpayer, immediately before that time, if

i. the liquidation and dissolution is a qualifying liquidation and dissolution of the disposing affiliate, or

ii. the distributed property is a share of the capital stock of another foreign affiliate of the taxpayer that was, immediately before that time, excluded property (within the meaning of section 576.1) of the disposing affiliate;

(*b*) if subparagraph *a* does not apply to the distributed property, the distributed property is deemed to have been disposed of at that time by the disposing affiliate to the taxpayer for proceeds of disposition equal to the distributed property's fair market value at that time;

(*c*) the distributed property is deemed to have been acquired, at that time, by the taxpayer at a cost equal to the amount determined under subparagraph *a* or *b* to be the disposing affiliate's proceeds of disposition of the distributed property;

(*d*) each share (in subparagraph *e* and section 569.0.0.3 referred to as a "disposed share") of a class of the capital stock of the disposing affiliate that

is disposed of by the taxpayer on the liquidation and dissolution is deemed to have been disposed of for proceeds of disposition equal to the amount determined by

A/B; and

(*e*) if the liquidation and dissolution is a qualifying liquidation and dissolution of the disposing affiliate, any loss of the taxpayer in respect of the disposition of a disposed share is deemed to be nil.

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

(*a*) A is the aggregate of all amounts each of which is the net distribution amount in respect of a distribution of distributed property made, at any time, in respect of the class, and

(*b*) B is the total number of issued and outstanding shares of the class that are owned by the taxpayer during the liquidation and dissolution."

(2) Subsection 1 applies in respect of a liquidation and dissolution of a foreign affiliate of a taxpayer that begins after 27 February 2004. In addition, if the taxpayer makes a valid election under subsection 2 of section 65 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) in respect of all of its foreign affiliates, the following rules apply:

(1) subsection 1 applies in respect of property received by the taxpayer after 27 February 2004 and before 19 August 2011 on a redemption, acquisition or cancellation of a share of the capital stock of, on a payment of a dividend by, or on a reduction of the paid-up capital of, a foreign affiliate of the taxpayer; and

(2) in respect of property described in paragraph 1 and property received by the taxpayer on a liquidation and dissolution of a foreign affiliate of the taxpayer that began after 27 February 2004 and before 19 August 2011, section 569 of the Act is to be read as follows:

"**569.** Despite the second paragraph of section 424, if at any time a taxpayer receives a property (in this section referred to as the "distributed property") from a foreign affiliate (in this section referred to as the "disposing affiliate") of the taxpayer on a liquidation and dissolution of the disposing affiliate, on a redemption, acquisition or cancellation of a share of the capital stock of the disposing affiliate, on a payment of a dividend by the disposing affiliate, or on a reduction of the paid-up capital of the disposing affiliate, the following rules apply:

(*a*) subject to sections 569.0.0.3 and 569.0.0.4, the distributed property is deemed to have been disposed of at that time by the disposing affiliate to the taxpayer for proceeds of disposition equal to the relevant cost base (within the meaning of subsection 4 of section 95 of the Income Tax Act (Revised Statutes

of Canada, 1985, chapter 1, 5th Supplement)) to the disposing affiliate of the distributed property in respect of the taxpayer, immediately before that time, if the distributed property

i. was received on a liquidation and dissolution of the disposing affiliate that is a qualifying liquidation and dissolution of the disposing affiliate, or

ii. was a share of the capital stock of another foreign affiliate of the taxpayer that was, immediately before that time, excluded property (within the meaning of section 576.1) of the disposing affiliate;

(*b*) if subparagraph *a* does not apply to the distributed property, the distributed property is deemed to have been disposed of at that time by the disposing affiliate to the taxpayer for proceeds of disposition equal to the distributed property's fair market value at that time;

(*c*) the distributed property is deemed to have been acquired, at that time, by the taxpayer at a cost equal to the amount determined under subparagraph *a* or *b* to be the disposing affiliate's proceeds of disposition of the distributed property;

(*d*) if the taxpayer disposed of shares of the capital stock of the disposing affiliate on a liquidation and dissolution of the disposing affiliate (each such share being referred to in subparagraph *f* and section 569.0.0.3 as a "disposed share") or on a redemption, acquisition or cancellation of shares of the capital stock of the disposing affiliate, the taxpayer's proceeds of disposition of the shares are deemed to be the amount determined by the formula

A – B;

(*e*) if the taxpayer received the distributed property as a dividend or a reduction of paid-up capital, the amount of the dividend paid by the disposing affiliate or the amount of the reduction of the paid-up capital, as the case may be, is deemed to be equal to the amount determined by the formula

A – C; and

(*f*) if the distributed property was received on a liquidation and dissolution of the disposing affiliate that is a qualifying liquidation and dissolution of the disposing affiliate, any loss of the taxpayer in respect of the disposition of a disposed share is deemed to be nil.

In the formulas in subparagraphs *d* and *e* of the first paragraph,

(*a*) A is the aggregate of all amounts each of which is the cost to the taxpayer of a distributed property, as determined under subparagraph *c* of the first paragraph;

(*b*) B is the aggregate of all amounts each of which is an amount owing (other than an unpaid dividend) by, or an obligation of, the disposing affiliate

that was assumed or cancelled by the taxpayer because of the liquidation and dissolution or the redemption, acquisition or cancellation; and

(*c*) C is the aggregate of all amounts each of which is an amount owing (other than an unpaid dividend) by, or an obligation of, the disposing affiliate that was assumed or cancelled by the taxpayer because of the payment of the dividend or the reduction of paid-up capital."

(3) However, where section 569 of the Act, enacted by subsection 1 and paragraph 2 of subsection 2, applies before 15 May 2009, it is to be read as if "the second paragraph of section 424" in the portion before subparagraph *a* of the first paragraph were replaced by "paragraphs 2 and 3 of section 424".

(4) Chapter V.2 of Title II of Book I of Part I of the Act applies in relation to an election made under subsection 2 of section 65 of the Technical Tax Amendments Act, 2012. For the purposes of section 21.4.7 of the Taxation Act in respect of such an election, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 18 April 2016.

(5) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

188. (1) The Act is amended by inserting the following sections after section 569:

"**569.0.0.1.** For the purposes of sections 569, 569.0.0.3 and 569.0.0.4, a qualifying liquidation and dissolution of a foreign affiliate (in this section referred to as the "disposing affiliate") of a taxpayer means a liquidation and dissolution of the disposing affiliate in respect of which the taxpayer makes a valid election under subsection 3.1 of section 88 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 3.1 of section 88 of the Income Tax Act.

"**569.0.0.2.** For the purposes of subparagraph *a* of the second paragraph of section 569, net distribution amount in respect of a distribution of distributed property means the amount determined by the formula

A – B.

In the formula in the first paragraph,

(*a*) A is the cost to the taxpayer of the distributed property as determined under subparagraph *c* of the first paragraph of section 569; and

(*b*) B is the aggregate of all amounts each of which is an amount owing (other than an unpaid dividend) by, or an obligation of, the disposing affiliate that was assumed or cancelled by the taxpayer in consideration for the distribution of the distributed property.

"**569.0.0.3.** For the purposes of subparagraph *a* of the first paragraph of section 569, if a liquidation and dissolution is a qualifying liquidation and dissolution of a disposing affiliate, the taxpayer would, in the absence of this section and after taking into account an election referred to in section 589, where applicable, realize a capital gain from the disposition of a disposed share and the taxpayer makes a valid election under subsection 3.3 of section 88 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for the purposes of that Act, the distributed property that was, immediately before the disposition, capital property of the disposing affiliate is deemed to have been disposed of by the disposing affiliate to the taxpayer for proceeds of disposition equal to the amount claimed by the taxpayer in the election.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 3.3 of section 88 of the Income Tax Act.

"**569.0.0.4.** For the purposes of subparagraph *a* of the first paragraph of section 569, a distributed property is deemed to have been disposed of by a disposing affiliate to a taxpayer for proceeds of disposition equal to the adjusted cost base of the distributed property to the disposing affiliate immediately before the time of its disposition, if

(*a*) the liquidation and dissolution is a qualifying liquidation and dissolution of the disposing affiliate;

(*b*) the distributed property is, at the time of its disposition, taxable Canadian property (other than treaty-protected property) of the disposing affiliate that is a share of the capital stock of a corporation resident in Canada; and

(*c*) the taxpayer and the disposing affiliate have made a valid joint election under paragraph *c* of subsection 3.5 of section 88 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

Chapter V.2 of Title II of Book I applies in relation to an election made under paragraph *c* of subsection 3.5 of section 88 of the Income Tax Act."

(2) Subsection 1 applies in respect of a liquidation and dissolution of a foreign affiliate that begins after 27 February 2004. In addition, if the taxpayer has made a valid election under subsection 2 of section 65 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), in relation to all its foreign affiliates, subsection 1 is, in respect of property received by the taxpayer after 27 February 2004 and before 19 August 2011 on a redemption, acquisition or cancellation of a share of the capital stock of, on a payment of a dividend by, or on a reduction of the paid-up capital of, a foreign affiliate of the taxpayer and property received by the taxpayer on a liquidation and

dissolution of a foreign affiliate of the taxpayer that began after 27 February 2004 and before 19 August 2011, to be read without reference to section 569.0.0.2 of the Taxation Act.

(3) For the purposes of section 21.4.7 of the Act in respect of an election referred to in any of sections 569.0.0.1, 569.0.0.3 and 569.0.0.4 of the Act, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 18 April 2016.

(4) Chapter V.2 of Title II of Book I of Part I of the Act applies in relation to an election made under subsection 2 of section 65 of the Technical Tax Amendments Act, 2012. For the purposes of section 21.4.7 of the Taxation Act in respect of such an election, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 18 April 2016.

(5) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

189. (1) Section 574 of the Act is amended by replacing the first paragraph by the following paragraph:

"**574.** For the purposes of this Title, the participating percentage of a share owned by a taxpayer of the capital stock of a corporation that, at the end of its taxation year, is a controlled foreign affiliate of the taxpayer, is equal to

(*a*) the percentage that would be the taxpayer's equity percentage in the affiliate at the end of that year on the assumption that the taxpayer owns no share other than that share, if

i. the affiliate and each other corporation that is relevant to the determination of the taxpayer's equity percentage in the affiliate have, at that time, only one class of issued shares, and

ii. no foreign affiliate (in this subparagraph referred to as the "upper-tier affiliate") of the taxpayer that is relevant to the determination of the taxpayer's participating percentage in the affiliate has, at that time, a participating percentage in a foreign affiliate of the taxpayer that has a participating percentage in the upper-tier affiliate; and

(*b*) in any other case, the percentage determined in prescribed manner."

(2) Subsection 1 applies in respect of a taxation year of a foreign affiliate of a taxpayer that begins after 19 August 2011.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

190. (1) The Act is amended by inserting the following section after the heading of Chapter II of Title X of Book III of Part I:

"**576.2.** In this chapter,

"specified amount" in respect of a loan or indebtedness that is required by section 577.5 to be included in computing the income of a taxpayer for a taxation year means an amount equal to the amount that is required by subsection 6 of section 90 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to be included in computing the income of the taxpayer for the year, in respect of the loan or indebtedness;

"specified debtor" at any time, in respect of a taxpayer resident in Canada, means

(*a*) the taxpayer;

(*b*) a person with which the taxpayer does not, at that time, deal at arm's length, other than a corporation not resident in Canada that is, at that time, a controlled foreign affiliate, within the meaning of section 127.1, of the taxpayer;

(*c*) a partnership a member of which is, at that time, a person or partnership that is a specified debtor in respect of the taxpayer because of paragraph *a* or *b*; and

(*d*) if the taxpayer is a partnership,

i. any member of the partnership that is a corporation resident in Canada if the creditor affiliate or a member of the creditor partnership, as the case may be, within the meaning assigned to those expressions in section 577.5, is, at that time, a foreign affiliate of the corporation,

ii. a person with which a corporation referred to in subparagraph i does not, at that time, deal at arm's length, other than a controlled foreign affiliate, within the meaning of section 127.1, of the partnership or of a member of the partnership that holds, directly or indirectly, an interest in the partnership representing at least 90% of the fair market value of all such interests, or

iii. a partnership a member of which is, at that time, a specified debtor in respect of the taxpayer because of subparagraph i or ii."

(2) Subsection 1 applies in respect of a loan received or indebtedness incurred after 19 August 2011. In addition, subsection 1 applies in respect of

any portion of a particular loan received or a particular indebtedness incurred before 20 August 2011 that remains outstanding on 19 August 2014, as if that portion were a separate loan or indebtedness that was received or incurred, as the case may be, on 20 August 2014 in the same manner and on the same terms as the particular loan or indebtedness.

191. (1) The Act is amended by inserting the following sections after section 577.1:

"**577.2.** For the purposes of this Act, an amount is deemed to be a dividend paid or received, as the case may be, at any time on a share of a class of the capital stock of a corporation not resident in Canada that is a foreign affiliate of a taxpayer if the amount is the share's portion of a pro rata distribution (other than a distribution made in the course of the liquidation and dissolution of the corporation, on a redemption, acquisition or cancellation of the share by the corporation, or on a qualifying return of capital in respect of the share) made at that time by the corporation in respect of all the shares of that class.

"**577.3.** For the purposes of section 577.2, a distribution made at any time by a foreign affiliate of a taxpayer in respect of a share of the capital stock of the affiliate that is a reduction of the paid-up capital of the affiliate in respect of the share and that would, in the absence of this section, be deemed under section 577.2 to be a dividend paid or received, at that time, on the share is a qualifying return of capital at that time in respect of the share if a valid election is made in respect of the distribution under subsection 3 of section 90 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 3 of section 90 of the Income Tax Act.

"**577.4.** For the purposes of this Act, no amount paid or received at any time is a dividend paid or received on a share of the capital stock of a corporation not resident in Canada that is a foreign affiliate of a taxpayer unless it is so deemed under this Part.

"**577.5.** Except where section 113 applies, if a person or partnership receives at any time a loan from, or becomes at that time indebted to, a creditor that is at that time a foreign affiliate of a taxpayer resident in Canada, or a partnership of which such an affiliate is a member, (in subparagraph i of paragraph *d* of the definition of "specified debtor" in section 576.2 referred to respectively as "creditor affiliate" and "creditor partnership"), and the person or partnership is at that time a specified debtor in respect of the taxpayer, the specified amount in respect of the loan or indebtedness is to be included in computing the income of the taxpayer for the taxpayer's taxation year that includes that time.

"**577.6.** For the purposes of this section and sections 576.2, 577.5 and 577.7 to 577.11, if at any time a person or partnership (in this section referred

to as the “intermediate lender”) makes a loan to another person or partnership (in this section referred to as the “intended borrower”) because the intermediate lender received a loan from another person or partnership (in this section referred to as the “initial lender”), the following rules apply:

(*a*) the loan made by the intermediate lender to the intended borrower is deemed, at that time, to have been made by the initial lender to the intended borrower under the same terms and conditions and at the same time as it was made by the intermediate lender to the extent of the lesser of the amount of the loan made by the initial lender to the intermediate lender and the amount of the loan made by the intermediate lender to the intended borrower; and

(*b*) the loan made by the initial lender to the intermediate lender and the loan made by the intermediate lender to the intended borrower are deemed not to have been made to the extent of the amount of the loan deemed to have been made under paragraph *a*.

“**577.7.** Section 577.5 does not apply in respect of

(*a*) a loan or indebtedness that is repaid, other than as part of a series of loans or other transactions and repayments, within two years of the day the loan was made or the indebtedness arose;

(*b*) indebtedness that arose in the ordinary course of the business of the creditor or a loan made in the ordinary course of the creditor’s ordinary business of lending money if, at the time the indebtedness arose or the loan was made, bona fide arrangements were made for repayment of the indebtedness or loan within a reasonable time; and

(*c*) a loan that was made, or indebtedness that arose, in the ordinary course of carrying on a life insurance business outside Canada if

i. the loan or indebtedness is owed by the taxpayer or by a subsidiary wholly-owned corporation of the taxpayer,

ii. the taxpayer, or the subsidiary wholly-owned corporation, as the case may be, is a life insurance corporation resident in Canada,

iii. the loan or indebtedness directly relates to a business of the taxpayer, or of the subsidiary wholly-owned corporation, that is carried on outside Canada, and

iv. the interest on the loan or indebtedness is included in computing the active business income of the creditor, or if the creditor is a partnership, a member of the partnership, under clause A of subparagraph ii of paragraph *a* of subsection 2 of section 95 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), or would be so included if it were otherwise income from property within the meaning of subsection 1 of that section 95.

"**577.8.** A corporation resident in Canada may deduct in computing its income for a taxation year, in respect of a specified amount included in that computation under section 577.5 or in respect of an amount so included under section 577.9 in relation to a particular loan or indebtedness, a particular amount that is equal to the amount that the corporation deducts for the year in relation to the particular loan or indebtedness under subsection 9 of section 90 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

"**577.9.** A corporation resident in Canada is required in computing its income for a particular taxation year to include any amount deducted by the corporation under section 577.8 in computing its income for the taxation year preceding the particular year.

"**577.10.** A corporation may not claim a deduction for a taxation year under section 577.8 in respect of the same portion of a specified amount in respect of a loan or indebtedness for which a deduction is claimed for that year or a preceding taxation year by the corporation, or by the partnership of which the corporation is a member, under section 577.11.

"**577.11.** In computing a taxpayer's income for a particular taxation year, there may be deducted the amount determined by the formula

$A \times (B/C)$.

In the formula in the first paragraph,

(*a*) A is the specified amount, in respect of a loan or indebtedness, that is included under section 577.5 in computing the taxpayer's income for a preceding taxation year;

(*b*) B is the portion of the loan or indebtedness that is repaid in the particular year, to the extent it is established, having regard to subsequent events or otherwise, that the repayment is not part of a series of loans or other transactions and repayments; and

(*c*) C is the amount, in respect of the loan or indebtedness, that is referred to in the description of A in the formula in the definition of "specified amount" in subsection 15 of section 90 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)."

(2) Subsection 1, where it enacts sections 577.2 to 577.4 of the Act, has effect from 20 August 2011. In addition, if a taxpayer has made a valid election under paragraph *a* of subsection 2 of section 79 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), sections 577.2 and 577.4 of the Taxation Act, enacted by subsection 1, have effect from 21 December 2002 and before 20 August 2011 in relation to the taxpayer and, for that purpose, section 577.2 of the Act is to be read as follows:

"**577.2.** For the purposes of this Act, an amount is deemed to be a dividend paid or received, as the case may be, at any time on a share of a class of the capital stock of a corporation not resident in Canada that is a foreign affiliate of a taxpayer if the amount is the share's portion of a pro rata distribution (other than a distribution made in the course of the liquidation and dissolution of the corporation, on a redemption, acquisition or cancellation of the share by the corporation, or on the reduction of the paid-up capital in relation to the share) made at that time by the corporation in respect of all the shares of that class."

(3) Subsection 1, where it enacts sections 577.5 to 577.11 of the Act, applies in respect of a loan received or indebtedness incurred after 19 August 2011. In addition,

(1) subsection 1, where it enacts sections 577.5 to 577.11 of the Act, applies in respect of any portion of a particular loan received or a particular indebtedness incurred before 20 August 2011 that remains outstanding on 19 August 2014, as if that portion were a separate loan or indebtedness that was received or incurred, as the case may be, on 20 August 2014 in the same manner and on the same terms as the particular loan or indebtedness; and

(2) if the taxpayer has made a valid election under paragraph *b* of subsection 3 of section 66 of the Technical Tax Amendments Act, 2012, Chapter II of Title X of Book III of Part I of the Taxation Act is, in relation to the taxpayer, to be read without reference to section 577.6 in respect of all the loans and indebtedness received or incurred before 25 October 2012.

(4) For the purposes of section 21.4.7 of the Act in respect of an election referred to in section 577.3 of the Act, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 18 April 2016.

(5) Chapter V.2 of Title II of Book I of Part I of the Act applies in relation to an election made under paragraph *b* of subsection 3 of section 66 of the Technical Tax Amendments Act, 2012 and to an election made under paragraph *a* of subsection 2 of section 79 of that Act. For the purposes of section 21.4.7 of the Taxation Act in respect of an election referred to in either of those paragraphs, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 18 April 2016.

(6) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 to 3. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

192. (1) Section 583 of the Act is replaced by the following section:

“**583.** A taxpayer who has included an amount under section 580 in respect of a share of a controlled foreign affiliate in computing the taxpayer’s income for a taxation year or for one of the five preceding taxation years may deduct in so computing for the year the lesser of

(*a*) the aggregate of any amount prescribed in respect of the affiliate that is attributable to the amount and any income or profits tax paid by the affiliate, or by another foreign affiliate of the taxpayer in respect of a dividend received from the affiliate, that is reasonably attributable to the amount, to the extent that the aggregate was not deductible under this section for a preceding year, multiplied by the taxpayer’s prescribed tax factor for the year; and

(*b*) the amount by which that amount exceeds the aggregate of the amounts deductible under this section in respect of the share for the five preceding taxation years.”

(2) Subsection 1 applies from the taxation year 2002.

193. (1) The Act is amended by inserting the following section after section 587:

“**587.1.** A taxpayer is required to add, in computing the adjusted cost base to the taxpayer of a share of the capital stock of a foreign affiliate of the taxpayer, any amount required by subparagraph *b* of the first paragraph of section 590 to be so added.”

(2) Subsection 1 has effect from 28 February 2004.

194. (1) Section 589 of the Act is amended

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

“**589.** If a corporation resident in Canada makes a valid election under subsection 1 of section 93 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in respect of any share of the capital stock of a particular foreign affiliate of the corporation that is disposed of, at any time, by the corporation (in this section referred to as the “disposing corporation”) or by another foreign affiliate (in this section referred to as the “disposing affiliate”) of the corporation, the amount designated in the election, in accordance with paragraph *a* of that subsection 1, not exceeding the amount that would, in the absence of this section, be the gain of the disposing corporation or disposing affiliate, as the case may be, from the disposition of the share, is deemed, for the purposes of this Part,

(*a*) to have been a dividend received on the share from the particular foreign affiliate by the disposing corporation or disposing affiliate, as the case may be, immediately before that time; and

(*b*) not to have been received by the disposing corporation or disposing affiliate, as the case may be, as proceeds of disposition in respect of the disposition of the share.";

(2) by striking out the second paragraph;

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

"Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 1 of section 93 of the Income Tax Act."

(2) Subsection 1 applies in respect of an election in respect of a disposition that occurs after 19 August 2011. However, subsection 1 does not apply in respect of the determination of the income earned or realized by a foreign affiliate of a corporation under subparagraph *d* of the first paragraph of section 308.6 of the Act unless that subparagraph *d,* as enacted by section 155, applies in respect of that determination.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

195. (1) The Act is amended by inserting the following section after section 589.1:

"**589.1.1.** The rules in the second paragraph apply if

(*a*) a particular foreign affiliate of a corporation resident in Canada disposes at any time of a share (in this subparagraph and the second paragraph referred to as the "disposed share") of the capital stock of another foreign affiliate of the corporation and the particular foreign affiliate would, in the absence of section 589 and the second paragraph, have realized a capital gain from the disposition of the disposed share; or

(*b*) in the absence of section 589 and the second paragraph, a corporation resident in Canada would be deemed under section 261, because of a valid election under section 577.3 or subparagraph i of paragraph *b* of subsection 2 of section 5901 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), to have realized a gain, at any time, from the disposition of a share (in the second paragraph referred to as the "disposed share") of the capital stock of a foreign affiliate of the corporation.

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

(*a*) the corporation resident in Canada is deemed to have made the election referred to in the first paragraph of section 589, at the time referred to in the first paragraph, in respect of the disposition of the disposed share; and

(*b*) the corporation resident in Canada is deemed to have designated, in the election, an amount equal to the amount that it is deemed, under paragraph *b* of subsection 1.11 of section 93 of the Income Tax Act, to have designated in the election in respect of the disposition of the disposed share."

(2) Subsection 1 applies in respect of a disposition of shares of the capital stock of a foreign affiliate of a corporation that occurs after 19 August 2011. In addition,

(1) if the corporation has made a valid election under paragraph *a* of subsection 2 of section 79 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), subsection 1 applies in respect of dispositions of shares of the capital stock of all foreign affiliates of the corporation that occur after 20 December 2002 and before 20 August 2011, in which case subparagraph *b* of the first paragraph of section 589.1.1 of the Taxation Act is to be read as follows:

"(*b*) in the absence of section 589 and the second paragraph, a corporation resident in Canada would be deemed under section 261, because of a valid election under subparagraph i of paragraph *b* of subsection 2 of section 5901 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), to have realized a gain, at any time, from the disposition of a share (in the second paragraph referred to as the "disposed share") of the capital stock of a foreign affiliate of the corporation."; and

(2) if the corporation has not made an election under paragraph *a* of subsection 2 of section 79 of the Technical Tax Amendments Act, 2012 and has made a valid election under paragraph *b* of subsection 8 of section 68 of that Act, section 589.1.1 of the Taxation Act, enacted by subsection 1, applies in respect of any disposition of shares of the capital stock of a foreign affiliate of the corporation that occurs after 27 February 2004 and before 20 August 2011, in which case section 589.1.1 is to be read as follows:

"**589.1.1.** If at any time shares of the capital stock of a foreign affiliate of a corporation resident in Canada are disposed of by another foreign affiliate of the corporation, the corporation is deemed

(*a*) to have made, at that time, an election referred to in the first paragraph of section 589 in respect of each of those shares; and

(*b*) to have designated, in the election, an amount equal to the amount it is deemed, under paragraph *b* of subsection 1.1 of section 93 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), to have designated in respect of each of those shares."

(3) Chapter V.2 of Title II of Book I of Part I of the Act applies in relation to an election made under paragraph *a* of subsection 2 of section 79 of the Technical Tax Amendments Act, 2012 and to an election made under paragraph *b* of subsection 8 of section 68 of that Act. For the purposes of section 21.4.7 of the Taxation Act in respect of such an election, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 18 April 2016.

(4) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

196. (1) Sections 590 and 591 of the Act are replaced by the following sections:

"**590.** If a taxpayer resident in Canada or a foreign affiliate (which taxpayer or foreign affiliate is referred to in this section as the "transferee") of the taxpayer acquires shares of the capital stock of one or more foreign affiliates (each referred to in this section as an "acquired affiliate") of the taxpayer on a disposition of shares (such shares disposed of being referred to in this section as the "disposed shares") of the capital stock of any other foreign affiliate of the taxpayer (other than, where the transferee is a foreign affiliate of the taxpayer, a disposition of shares that are, immediately before the disposition, excluded property of the transferee or a disposition to which section 238.1 applies), the following rules apply:

(*a*) the capital loss of the transferee from the disposition is deemed to be nil; and

(*b*) in computing the adjusted cost base to the transferee of a share of a particular class of the capital stock of an acquired affiliate that is owned by the transferee immediately after the disposition, there is to be added the amount determined by the formula

$[(A - B) \times C/D]/E.$

In the formula in subparagraph *b* of the first paragraph,

(*a*) A is the aggregate of all amounts each of which is the cost amount to the transferee, immediately before the disposition, of a disposed share;

(*b*) B is the total of

i. the aggregate of all amounts each of which is the proceeds of disposition of a disposed share, and

ii. the aggregate of all amounts in respect of the computation of losses of the transferee from the dispositions of the disposed shares, each of which is, in respect of the disposition of a disposed share, the amount by which the amount referred to in subparagraph *a* of the second paragraph of section 591 exceeds the amount determined by the formula in that second paragraph;

(*c*) C is the fair market value, immediately after the disposition, of all shares of the particular class owned, immediately after the disposition, by the transferee;

(*d*) D is the fair market value, immediately after the disposition, of all shares owned, immediately after the disposition, by the transferee of the capital stock of all acquired affiliates; and

(*e*) E is the number of shares of the particular class that are owned by the transferee immediately after the disposition.

“**591.** The amount of a particular loss sustained by a vendor that is a particular corporation resident in Canada or a foreign affiliate of the particular corporation is determined in accordance with the rules set out in the second paragraph where

(*a*) the particular corporation has a particular loss, determined without reference to this chapter, from the disposition by it at any time (in this section referred to as the “disposition time”) of a share (in this section referred to as the “affiliate share”) of the capital stock of a foreign affiliate of the particular corporation; or

(*b*) the foreign affiliate of the particular corporation has a particular loss, determined without reference to this chapter, from the disposition by it at any time (in this section referred to as the “disposition time”) of a share (in this section referred to as the “affiliate share”) of the capital stock of another foreign affiliate of the particular corporation that is not excluded property.

Where a particular loss is a loss referred to in subparagraph *a* or *b* of the first paragraph, the amount of the particular loss is deemed to be equal to the greater of

(*a*) the amount determined by the formula

A – (B – C); and

(*b*) the lesser of

i. the portion of the particular loss, determined without reference to this chapter, that can reasonably be considered to be attributable to a fluctuation in the value of a currency other than Canadian currency relative to Canadian currency, and

ii. the amount determined in respect of the vendor that is

(1) if the particular loss is a capital loss, the amount of a gain (other than a specified gain) that was realized within 30 days before or after the disposition time by the vendor and that is described in the fourth paragraph, or that is a capital gain realized within 30 days before or after the disposition time by the vendor under an agreement described in the fifth paragraph, or

(2) in any other case, the amount of a gain (other than a specified gain or a capital gain) that was realized within 30 days before or after the disposition time by the vendor and that is included in computing the income of the vendor for the taxation year that includes the time the gain was realized, if the gain meets any of the conditions of the sixth paragraph.

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

(*a*) A is the amount of the particular loss determined without reference to this chapter;

(*b*) B is the aggregate of all amounts each of which is an amount received before the disposition time, in respect of a tax-exempt dividend on the affiliate share or on a share for which the affiliate share was substituted, by

i. the particular corporation,

ii. another corporation that is related to the particular corporation,

iii. a foreign affiliate of the particular corporation, or

iv. a foreign affiliate of another corporation that is related to the particular corporation; and

(*c*) C is the total of

i. the aggregate of all amounts each of which is the amount by which a loss (determined without reference to this chapter), from a previous disposition by a corporation, or a foreign affiliate described in subparagraph *b*, of the affiliate share or a share for which the affiliate share was substituted, was reduced under subparagraph *a* of the second paragraph in respect of tax-exempt dividends referred to in subparagraph *b*,

ii. the aggregate of all amounts each of which is twice the amount by which an allowable capital loss (determined without reference to this chapter) of a corporation or a foreign affiliate described in subparagraph *b*, from a previous disposition by a partnership of the affiliate share or a share for which the affiliate share was substituted, was reduced under subparagraph *a* of the second paragraph of section 591.1 in respect of tax-exempt dividends referred to in subparagraph *b*,

iii. the aggregate of all amounts each of which is the amount by which a loss (determined without reference to this chapter), from a previous disposition by a corporation, or a foreign affiliate described in subparagraph *b*, of an interest in a partnership, was reduced under subparagraph *a* of the second paragraph of section 591.2 in respect of tax-exempt dividends referred to in subparagraph *b*, and

iv. the aggregate of all amounts each of which is twice the amount by which an allowable capital loss (determined without reference to this chapter) of a corporation or a foreign affiliate described in subparagraph *b*, from a previous disposition by a partnership of an interest in another partnership, was reduced under subparagraph *a* of the second paragraph of section 591.3 in respect of tax-exempt dividends referred to in subparagraph *b*.

The gain to which subparagraph 1 of subparagraph ii of subparagraph *b* of the second paragraph refers is a gain that

(*a*) is deemed under section 262 to be a capital gain of the vendor for the taxation year that includes the time the gain was realized from the disposition of currency other than Canadian currency; and

(*b*) is in respect of the settlement or extinguishment of a foreign currency debt that

i. was issued or incurred by the vendor within 30 days before or after the acquisition of the affiliate share by the vendor,

ii. was, at all times at which it was a debt obligation of the vendor, owing to a person or partnership that dealt, at all times during which the foreign currency debt was outstanding, at arm's length with the particular corporation, and

iii. could reasonably be considered to have been issued or incurred in relation to the acquisition of the affiliate share.

The agreement to which subparagraph 1 of subparagraph ii of subparagraph *b* of the second paragraph refers is an agreement that

(*a*) was entered into by the vendor within 30 days before or after the acquisition of the affiliate share by the vendor with a person or partnership that dealt, at all times during which the agreement was in force, at arm's length with the particular corporation;

(*b*) provides for the purchase, sale or exchange of currency; and

(*c*) can reasonably be considered to have been entered into by the vendor for the principal purpose of hedging the foreign exchange exposure arising in connection with the acquisition of the affiliate share.

The conditions to which subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph refers in respect of a gain referred to in that subparagraph 2 are the following:

(*a*) the gain is in respect of the settlement or extinguishment of a foreign currency debt that

i. was issued or incurred by the vendor within 30 days before or after the acquisition of the affiliate share by the vendor,

ii. was, at all times at which it was a debt obligation of the vendor, owing to a person or partnership that dealt, at all times during which it was outstanding, at arm's length with the particular corporation, and

iii. can reasonably be considered to have been issued or incurred in relation to the acquisition of the affiliate share; and

(*b*) the gain is provided for in an agreement described in the fifth paragraph."

(2) Subsection 1, where it replaces section 590 of the Act, applies in respect of an acquisition of shares of the capital stock of a foreign affiliate of a taxpayer that occurs after 27 February 2004. However, where section 590 of the Act applies in respect of an acquisition that occurs before 20 August 2011, it is to be read as if the portion before subparagraph *a* of the first paragraph were replaced by the following:

"**590.** If a taxpayer resident in Canada or a foreign affiliate (which taxpayer or foreign affiliate is referred to in this section as the "transferee") of the taxpayer has acquired shares of the capital stock of one or more foreign affiliates (each referred to in this section as an "acquired affiliate") of the taxpayer on a disposition of shares (such shares disposed of being referred to in this section as the "disposed shares") of the capital stock of any other foreign affiliate of the taxpayer (other than a disposition to which section 238.1 applies), the following rules apply:".

(3) In addition, if the taxpayer makes a valid election under paragraph *b* of subsection 8 of section 68 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), subsection 1, where it replaces section 590 of the Taxation Act, applies in respect of any acquisition of shares of the capital stock of all foreign affiliates of the taxpayer that occurs after 31 December 1994 as if the portion of the first paragraph of section 590 of the Act before subparagraph *a*, enacted by subsection 1, were read as provided in subsection 2.

(4) Subsection 1, where it replaces section 591 of the Act, applies in respect of a loss sustained by a corporation resident in Canada, or a foreign affiliate of the corporation, from a disposition (in paragraphs 1 and 3 referred to as a "relevant disposition") of a share that occurs after 27 February 2004. However,

(1) subject to paragraph 3, in respect of a relevant disposition in respect of the corporation that occurs before 19 August 2012, the following rules apply:

(*a*) if the corporation does not make a valid election under subparagraph ii of paragraph *a* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012, subparagraph *b* of the second paragraph of section 591 of the Taxation Act is to be read as follows:

"(*b*) the total of the following amounts determined in respect of the particular corporation, or the foreign affiliate of the particular corporation that is a vendor, as the case may be:

i. the amount of the gain that is included in the determination made under section 262 of the capital gain or capital loss of the particular corporation or the foreign affiliate, as the case may be, for the taxation year that includes the time the gain was realized from the disposition of currency of a country other than Canada if the gain is in respect of

(1) the settlement or extinguishment of an obligation of the particular corporation or the foreign affiliate, as the case may be, that can reasonably be considered to have been issued or incurred in relation to the acquisition of the affiliate share by the particular corporation or the foreign affiliate, as the case may be, or

(2) if that taxation year began before 20 August 2011 (in the case of the particular corporation) or ended before 20 August 2011 (in the case of the foreign affiliate), the redemption, acquisition or cancellation of a share of the capital stock of the particular corporation or the foreign affiliate, as the case may be, that can reasonably be considered to have been issued in relation to the acquisition of the affiliate share by the particular corporation or the foreign affiliate, as the case may be, and

ii. the amount of any gain realized by the particular corporation or the foreign affiliate, as the case may be, under an agreement that provides for the purchase, sale or exchange of currency, or from the disposition of a currency, which agreement or currency, as the case may be, can reasonably be considered to have been entered into or acquired, by the particular corporation or the foreign affiliate, as the case may be, for the principal purpose of hedging the foreign exchange exposure arising in connection with the acquisition of the affiliate share.",

(*b*) if the corporation makes a valid election under subparagraph ii of paragraph *a* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 in respect of any relevant disposition in respect of the corporation, the following rules apply:

i. the formula in subparagraph *a* of the second paragraph of section 591 of the Taxation Act is to be read as follows in respect of any relevant disposition in respect of the corporation:

"A – (B – C) + D; and",

ii. section 591 of the Act is to be read, in respect of any relevant disposition in respect of the corporation, as if the following subparagraph were added after subparagraph *c* of the third paragraph:

"(*d*) D is the lesser of

i. the amount by which the amount determined under subparagraph *b* exceeds the amount determined under subparagraph *c*, and

ii. the total of the following amounts determined in respect of the particular corporation, or the foreign affiliate of the particular corporation that is a vendor, as the case may be:

(1) the amount of the gain that is included in the determination made under section 262 of the capital gain or capital loss of the particular corporation or the foreign affiliate, as the case may be, for the taxation year that includes the time the gain was realized from the disposition of currency of a country other than Canada if the gain is in respect of the settlement or extinguishment of an obligation of the particular corporation or the foreign affiliate, as the case may be, that can reasonably be considered to have been issued or incurred in relation to the acquisition of the affiliate share by the particular corporation or the foreign affiliate, as the case may be, or if that taxation year began before 20 August 2011 (in the case of the particular corporation) or ended before 20 August 2011 (in the case of the foreign affiliate), the redemption, acquisition or cancellation of a share of the capital stock of the particular corporation or the foreign affiliate, as the case may be, that can reasonably be considered to have been issued in relation to the acquisition of the affiliate share by the particular corporation or the foreign affiliate, as the case may be, and

(2) the amount of any gain realized by the particular corporation or the foreign affiliate, as the case may be, under an agreement that provides for the purchase, sale or exchange of currency, or from the disposition of a currency, which agreement or currency, as the case may be, can reasonably be considered to have been entered into or acquired, by the particular corporation or the foreign affiliate, as the case may be, for the principal purpose of hedging the foreign exchange exposure arising in connection with the acquisition of the affiliate share.",

iii. if the corporation makes a valid election under subsection 32 of section 70 of the Technical Tax Amendments Act, 2012, subparagraph 1 of subparagraph ii of subparagraph *d* of the third paragraph of section 591 of the Taxation Act, enacted by subparagraph ii, is to be read as if "20 August 2011" were replaced wherever it appears by "1 July 2011", and

iv. subparagraph *b* of the second paragraph of section 591 of the Act is, in respect of any relevant disposition in respect of the corporation, to be read as follows:

"(*b*) nil.";

(2) if the corporation makes a valid election under paragraph *b* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012, in respect of all losses of the corporation and of all foreign affiliates of the corporation from dispositions (in this paragraph referred to as "pertinent dispositions") of shares or partnership interests that occur before 28 February 2004, subsection 1, having regard to any modifications in paragraph 1, applies in respect of all pertinent dispositions that occur after 31 December 1994 and before 28 February 2004 and, in that respect, the following rules apply:

(*a*) for the corporation's taxation years that end before 28 February 2000, section 591 of the Taxation Act is to be read as if "twice" were replaced wherever it appears by "4/3",

(*b*) for the corporation's taxation years that include 28 February 2000 or 17 October 2000 or that begin after 28 February 2000 and end before 17 October 2000, section 591 of the Act is to be read as if "twice" were replaced wherever it appears by "the fraction that is the reciprocal of the fraction that applies to the taxpayer for the year under section 231.0.1, multiplied by"; and

(3) if the corporation makes a valid election in respect of all relevant dispositions in respect of the corporation that occur before 19 August 2012 under paragraph *c* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012, paragraph 1 does not apply in respect of all those relevant dispositions.

(5) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election made under any of the following provisions of the Technical Tax Amendments Act, 2012:

(1) paragraph *b* of subsection 8 of section 68;

(2) subparagraph ii of paragraph *a* of subsection 9 of section 68 and paragraph *b* or *c* of that subsection 9; and

(3) subsection 32 of section 70.

For the purposes of section 21.4.7 of the Taxation Act in respect of such an election, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 18 April 2016.

(6) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 to 4. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

197. (1) The Act is amended by inserting the following section after section 591:

"**591.0.1.** For the purposes of subparagraphs 1 and 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 591, "specified gain" means a gain in respect of the settlement or extinguishment of a foreign currency debt referred to in subparagraph *b* of the fourth paragraph of that section or in subparagraph *a* of the sixth paragraph of that section, or that arises under a particular agreement referred to in the fifth paragraph of that section, if the particular corporation, or any person or partnership with which the particular corporation was not—at any time during which the foreign currency debt was outstanding or the particular agreement was in force, as the case may be—dealing at arm's length, entered into an agreement that may reasonably be considered to have been entered into for the principal purpose of hedging any foreign exchange exposure arising in connection with the foreign currency debt or the particular agreement."

(2) Subsection 1 applies in respect of a loss sustained by a corporation resident in Canada, or a foreign affiliate of the corporation, from a disposition of a share that occurs after 18 August 2012, unless the corporation makes a valid election under paragraph *c* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), in which case subsection 1 applies in respect of a loss sustained by a corporation resident in Canada, or a foreign affiliate of the corporation, from a disposition of a share that occurs after 27 February 2004.

(3) In addition, if the corporation makes a valid election under paragraph *b* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 in respect of all losses of the corporation and of all foreign affiliates of the corporation, from dispositions (in this subsection referred to as "pertinent dispositions") of shares or partnership interests that occur before 28 February 2004, subsection 1 applies in respect of all such dispositions that occur after 31 December 1994 and before 28 February 2004.

198. (1) Section 591.1 of the Act is replaced by the following section:

"**591.1.** The amount of a particular allowable capital loss sustained by a particular corporation resident in Canada or a foreign affiliate of the particular corporation is determined in accordance with the rules set out in the second paragraph where

(*a*) the particular corporation has a particular allowable capital loss, determined without reference to this chapter, from the disposition at any time (in this section referred to as the "disposition time") by a partnership (in this section and section 591.1.1 referred to as the "disposing partnership") of a share (in this section referred to as the "affiliate share") of the capital stock of a foreign affiliate of the particular corporation; or

(*b*) the foreign affiliate of the particular corporation has a particular allowable capital loss, determined without reference to this chapter, from the disposition at any time (in this section referred to as the "disposition time") by a partnership (in this section and section 591.1.1 referred to as the "disposing partnership") of a share (in this section referred to as the "affiliate share") of the capital stock of another foreign affiliate of the particular corporation that would not be excluded property of the affiliate if the affiliate had owned the share immediately before the disposition time.

Where a particular allowable capital loss is a loss referred to in subparagraph *a* or *b* of the first paragraph, the amount of the particular allowable capital loss is deemed to be equal to the greater of

(*a*) the amount determined by the formula

A – (B – C); and

(*b*) the lesser of

i. the portion of the particular allowable capital loss, determined without reference to this chapter, that can reasonably be considered to be attributable to a fluctuation in the value of a currency other than Canadian currency relative to Canadian currency, and

ii. one-half of the amount determined in respect of the particular corporation, or the foreign affiliate of the particular corporation, that is the amount of a gain (other than a specified gain) that

(1) was realized within 30 days before or after the disposition time by the disposing partnership to the extent that the gain is reasonably attributable to the particular corporation or the foreign affiliate, as the case may be, if the gain is described in the fourth paragraph, or

(2) is a capital gain (to the extent that the capital gain is reasonably attributable to the particular corporation or the foreign affiliate, as the case may be) realized within 30 days before or after the disposition time by the disposing partnership under an agreement described in the fifth paragraph.

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

(*a*) A is the amount of the particular allowable capital loss determined without reference to this chapter,

(*b*) B is one-half of the aggregate of all amounts each of which is an amount received before the disposition time, in respect of a tax-exempt dividend on the affiliate share or on a share for which the affiliate share was substituted, by

i. the particular corporation,

ii. another corporation that is related to the particular corporation,

iii. a foreign affiliate of the particular corporation, or

iv. a foreign affiliate of another corporation that is related to the particular corporation; and

(*c*) C is the total of

i. the aggregate of all amounts each of which is one-half of the amount by which a loss (determined without reference to this chapter), from a previous disposition by a corporation, or a foreign affiliate described in subparagraph *b*, of the affiliate share or a share for which the affiliate share was substituted, was reduced under subparagraph *a* of the second paragraph of section 591 in respect of tax-exempt dividends referred to in subparagraph *b*,

ii. the aggregate of all amounts each of which is the amount by which an allowable capital loss (determined without reference to this chapter), of a corporation or a foreign affiliate described in subparagraph *b*, from a previous disposition by a partnership of the affiliate share or a share for which the affiliate share was substituted, was reduced under subparagraph *a* of the second paragraph in respect of tax-exempt dividends referred to in subparagraph *b*,

iii. the aggregate of all amounts each of which is one-half of the amount by which a loss (determined without reference to this chapter), from a previous disposition by a corporation, or a foreign affiliate described in subparagraph *b*, of an interest in a partnership, was reduced under subparagraph *a* of the second paragraph of section 591.2 in respect of tax-exempt dividends referred to in subparagraph *b*, and

iv. the aggregate of all amounts each of which is the amount by which an allowable capital loss (determined without reference to this chapter), of a corporation, or a foreign affiliate described in subparagraph *b*, from a previous disposition by a partnership of an interest in another partnership, was reduced under subparagraph *a* of the second paragraph of section 591.3 in respect of tax-exempt dividends referred to in subparagraph *b*.

The gain to which subparagraph 1 of subparagraph ii of subparagraph *b* of the second paragraph refers is a gain that

(*a*) is deemed under section 262 to be a capital gain of the disposing partnership for the taxation year that includes the time the gain was realized from the disposition of currency other than Canadian currency; and

(*b*) is in respect of the settlement or extinguishment of a foreign currency debt that

i. was issued or incurred by the disposing partnership within 30 days before or after the acquisition of the affiliate share by the disposing partnership,

ii. was, at all times at which it was a debt obligation of the disposing partnership, owing to a person or partnership that dealt, at all times during which the foreign currency debt was outstanding, at arm's length with the particular corporation, and

iii. could reasonably be considered to have been issued or incurred in relation to the acquisition of the affiliate share.

The agreement to which subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph refers is an agreement that

(*a*) was entered into by the disposing partnership, within 30 days before or after the acquisition of the affiliate share by the disposing partnership, with a person or partnership that dealt, at all times during which the agreement was in force, at arm's length with the particular corporation;

(*b*) provides for the purchase, sale or exchange of currency; and

(*c*) can reasonably be considered to have been entered into by the disposing partnership for the principal purpose of hedging the foreign exchange exposure arising in connection with the acquisition of the affiliate share."

(2) Subsection 1 applies in respect of a loss sustained by a corporation resident in Canada, or a foreign affiliate of the corporation, from a disposition (in paragraphs 1 and 3 referred to as the "relevant disposition") of a share that occurs after 27 February 2004. However,

(1) subject to paragraph 3, in respect of a relevant disposition in respect of the corporation that occurs before 19 August 2012, the following rules apply:

(*a*) if the corporation does not make a valid election under subparagraph ii of paragraph *a* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), subparagraph *b* of the second paragraph of section 591.1 of the Taxation Act is to be read as follows:

"(*b*) one-half of the total of the following amounts determined in respect of the particular corporation or the foreign affiliate of the particular corporation, as the case may be:

i. the amount of the gain of the particular corporation, the foreign affiliate or the disposing partnership (to the extent that the gain is reasonably attributable to the particular corporation or the foreign affiliate, as the case may be) that is included in the determination made under section 262 of the capital gain or capital loss of the particular corporation, the foreign affiliate or the disposing partnership, as the case may be, for the taxation year that includes the time the gain was realized from the disposition of currency of a country other than Canada if the gain is in respect of

(1) the settlement or extinguishment of an obligation of the particular corporation, the foreign affiliate or the disposing partnership, as the case may

be, that can reasonably be considered to have been issued or incurred in relation to the acquisition of the affiliate share by the disposing partnership, or

(2) if that taxation year began before 20 August 2011 (in the case of the particular corporation) or ended before 20 August 2011 (in the case of the foreign affiliate), the redemption, acquisition or cancellation of a share of the capital stock of the particular corporation or the foreign affiliate, as the case may be, that can reasonably be considered to have been issued in relation to the acquisition of the affiliate share by the disposing partnership, and

ii. the amount of any gain realized by the disposing partnership (to the extent that the gain is reasonably attributable to the particular corporation or the foreign affiliate), the particular corporation or the foreign affiliate, as the case may be, under an agreement that provides for the purchase, sale or exchange of currency, or from the disposition of a currency, which agreement or currency, as the case may be, can reasonably be considered to have been entered into or acquired, by the particular corporation, the foreign affiliate or the disposing partnership, as the case may be, for the principal purpose of hedging the foreign exchange exposure arising in connection with the acquisition of the affiliate share.", and

(*b*) if the corporation makes a valid election under subparagraph ii of paragraph *a* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012, in respect of any relevant disposition in respect of the corporation, the following rules apply:

i. the formula in subparagraph *a* of the second paragraph of section 591.1 of the Taxation Act is to be read as follows in respect of any relevant disposition in respect of the corporation:

"A – (B – C) + D; and",

ii. section 591.1 of the Act is to be read, in respect of any relevant disposition in respect of the corporation, as if the following subparagraph were added after subparagraph *c* of the third paragraph:

"(*d*) D is the lesser of

i. the amount by which the amount determined under subparagraph *b* exceeds the amount determined under subparagraph *c*, and

ii. one-half of the total of the following amounts determined in respect of the particular corporation, or the foreign affiliate of the particular corporation, as the case may be:

(1) the amount of the gain of the particular corporation, the foreign affiliate or the disposing partnership (to the extent that the gain is reasonably attributable to the particular corporation or the foreign affiliate, as the case may be) that is included in the determination made under section 262 of the capital gain or capital loss of the particular corporation, the foreign affiliate or the disposing

partnership, as the case may be, for the taxation year that includes the time the gain was realized from the disposition of currency of a country other than Canada if the gain is in respect of the settlement or extinguishment of an obligation of the particular corporation, the foreign affiliate or the disposing partnership, as the case may be, that can reasonably be considered to have been issued or incurred in relation to the acquisition of the affiliate share by the disposing partnership, or, if that taxation year began before 20 August 2011 (in the case of the particular corporation) or ended before 20 August 2011 (in the case of the foreign affiliate), the redemption, acquisition or cancellation of a share of the capital stock of the particular corporation or the foreign affiliate, as the case may be, that can reasonably be considered to have been issued in relation to the acquisition of the affiliate share by the disposing partnership, and

(2) the amount of any gain realized by the disposing partnership (to the extent that the gain is reasonably attributable to the particular corporation or the foreign affiliate, as the case may be), the particular corporation or the foreign affiliate, as the case may be, under an agreement that provides for the purchase, sale or exchange of currency, or from the disposition of a currency, which agreement or currency, as the case may be, can reasonably be considered to have been entered into or acquired, by the particular corporation, the foreign affiliate or the disposing partnership, as the case may be, for the principal purpose of hedging the foreign exchange exposure arising in connection with the acquisition of the affiliate share.",

iii. if the corporation makes a valid election under subsection 32 of section 70 of the Technical Tax Amendments Act, 2012, subparagraph 1 of subparagraph ii of subparagraph *d* of the third paragraph of section 591.1 of the Taxation Act, enacted by subparagraph ii, is to be read as if "20 August 2011" were replaced wherever it appears by "1 July 2011", and

iv. subparagraph *b* of the second paragraph of section 591.1 of the Act is, in respect of any relevant disposition in respect of the corporation, to be read as follows:

"(*b*) nil.";

(2) if the corporation makes a valid election under paragraph *b* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 in respect of all losses of the corporation and of all foreign affiliates of the corporation, from dispositions (in this paragraph referred to as "pertinent dispositions") of shares or partnership interests that occur before 28 February 2004, subsection 1, having regard to any modifications in paragraph 1, applies in respect of all pertinent dispositions that occur after 30 November 1999 and before 28 February 2004 and, in that respect, the following rules apply:

(*a*) for the corporation's taxation years that end before 28 February 2000, section 591.1 of the Taxation Act is to be read as if "one-half" were replaced wherever it appears by "three-quarters", and

(*b*) for the corporation's taxation years that include 28 February 2000 or 17 October 2000 or that begin after 28 February 2000 and end before 17 October 2000, section 591.1 of the Act is to be read as if "one-half of" were replaced wherever it appears by "the fraction that applies to the taxpayer for the year under section 231.0.1, multiplied by"; and

(3) if the corporation makes a valid election in respect of all relevant dispositions in respect of the corporation that occur before 19 August 2012 under paragraph *c* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012, paragraph 1 does not apply in respect of all those relevant dispositions.

(3) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election made under subparagraph ii of paragraph *a* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012, to an election made under paragraph *b* or *c* of that subsection 9 and to an election made under subsection 32 of section 70 of that Act. For the purposes of section 21.4.7 of the Taxation Act in respect of such an election, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 18 April 2016.

(4) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

199. (1) The Act is amended by inserting the following section after section 591.1:

"**591.1.1.** For the purposes of subparagraph ii of subparagraph *b* of the second paragraph of section 591.1, "specified gain" means a gain in respect of the settlement or extinguishment of a foreign currency debt referred to in subparagraph *b* of the fourth paragraph of that section or that arises under a particular agreement referred to in the fifth paragraph of that section, if the disposing partnership, or any person or partnership with which the particular corporation was not—at any time during which the foreign currency debt was outstanding or the particular agreement was in force, as the case may be—dealing at arm's length, entered into an agreement that may reasonably be considered to have been entered into for the principal purpose of hedging any foreign exchange exposure arising in connection with the foreign currency debt or the particular agreement."

(2) Subsection 1 applies in respect of a loss sustained by a corporation resident in Canada, or a foreign affiliate of the corporation, from a disposition of a share that occurs after 18 August 2012, unless the corporation makes a valid election under paragraph *c* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), in which case subsection 1 applies in respect of a loss sustained by a corporation resident

in Canada, or a foreign affiliate of the corporation, from a disposition of a share that occurs after 27 February 2004.

(3) In addition, if the corporation makes a valid election under paragraph *b* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 in respect of all losses of the corporation and of all foreign affiliates of the corporation, from dispositions (in this subsection referred to as “pertinent dispositions”) of shares or partnership interests that occur before 28 February 2004, subsection 1 applies in respect of all pertinent dispositions that occur after 30 November 1999 and before 28 February 2004.

200. (1) Section 591.2 of the Act is replaced by the following section:

“**591.2.** The amount of a particular loss sustained by a vendor that is a particular corporation resident in Canada or a foreign affiliate of the particular corporation is determined in accordance with the rules set out in the second paragraph where

(*a*) the particular corporation has a particular loss, determined without reference to this chapter, from the disposition by it at any time (in this section referred to as the “disposition time”) of an interest in a partnership that has a direct or indirect right or interest in shares (in this section referred to as the “affiliate shares”) of the capital stock of a foreign affiliate of the particular corporation; or

(*b*) the foreign affiliate of the particular corporation has a particular loss, determined without reference to this chapter, from the disposition by it at any time (in this section referred to as the “disposition time”) of an interest in a partnership that has a direct or indirect right or interest in shares (in this section referred to as the “affiliate shares”) of the capital stock of another foreign affiliate of the particular corporation that would not be excluded property of the affiliate if the affiliate had owned the shares immediately before the disposition time.

Where a particular loss is a loss referred to in subparagraph *a* or *b* of the first paragraph, the amount of the particular loss is deemed to be equal to the greater of

(*a*) the amount determined by the formula

A – (B – C); and

(*b*) the lesser of

i. the portion of the particular loss, determined without reference to this chapter, that can reasonably be considered to be attributable to a fluctuation in the value of a currency other than Canadian currency relative to Canadian currency, and

ii. the amount determined in respect of the vendor that is

(1) if the particular loss is a capital loss, the amount of a gain (other than a specified gain) that was realized within 30 days before or after the disposition time by the vendor and is described in the fourth paragraph or that is a capital gain realized within 30 days before or after the disposition time by the vendor under an agreement described in the fifth paragraph, or

(2) in any other case, the amount of a gain (other than a specified gain or a capital gain) that was realized within 30 days before or after the disposition time by the vendor and that is included in computing the income of the vendor for the taxation year that includes the time the gain was realized if the gain meets any of the conditions of the sixth paragraph.

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

(*a*) A is the amount of the particular loss determined without reference to this chapter;

(*b*) B is the aggregate of all amounts each of which is an amount received before the disposition time, in respect of a tax-exempt dividend on affiliate shares or on shares for which affiliate shares were substituted, by

i. the particular corporation,

ii. another corporation that is related to the particular corporation,

iii. a foreign affiliate of the particular corporation, or

iv. a foreign affiliate of another corporation that is related to the particular corporation; and

(*c*) C is the total of

i. the aggregate of all amounts each of which is the amount by which a loss (determined without reference to this chapter), from a previous disposition by a corporation, or a foreign affiliate described in subparagraph *b*, of the affiliate shares or shares for which the affiliate shares were substituted, was reduced under subparagraph *a* of the second paragraph of section 591 in respect of tax-exempt dividends referred to in subparagraph *b*,

ii. the aggregate of all amounts each of which is twice the amount by which an allowable capital loss (determined without reference to this chapter) of a corporation or a foreign affiliate described in subparagraph *b*, from a previous disposition by a partnership of the affiliate shares or shares for which the affiliate shares were substituted, was reduced under subparagraph *a* of the second paragraph of section 591.1 in respect of tax-exempt dividends referred to in subparagraph *b*,

iii. the aggregate of all amounts each of which is the amount by which a loss (determined without reference to this chapter), from a previous disposition by a corporation, or a foreign affiliate described in subparagraph *b*, of an interest in a partnership, was reduced under subparagraph *a* of the second paragraph in respect of tax-exempt dividends referred to subparagraph *b*, and

iv. the aggregate of all amounts each of which is twice the amount by which an allowable capital loss (determined without reference to this chapter) of a corporation or a foreign affiliate described in subparagraph *b*, from a previous disposition by a partnership of an interest in another partnership, was reduced under subparagraph *a* of the second paragraph of section 591.3 in respect of tax-exempt dividends referred to in subparagraph *b*.

The gain to which subparagraph 1 of subparagraph ii of subparagraph *b* of the second paragraph refers is a gain that

(*a*) is deemed under section 262 to be a capital gain of the vendor for the taxation year that includes the time the gain was realized from the disposition of currency other than Canadian currency; and

(*b*) is in respect of the settlement or extinguishment of a foreign currency debt that

i. was issued or incurred by the vendor within 30 days before or after the acquisition of a partnership interest by the vendor,

ii. was, at all times at which it was a debt obligation of the vendor, owing to a person or partnership that dealt, at all times during which the foreign currency debt was outstanding, at arm's length with the particular corporation, and

iii. could reasonably be considered to have been issued or incurred in relation to the acquisition of the partnership interest.

The agreement to which subparagraph 1 of subparagraph ii of subparagraph *b* of the second paragraph refers is an agreement that

(*a*) was entered into by the vendor within 30 days before or after the acquisition of the partnership interest by the vendor with a person or partnership that dealt, at all times during which the agreement was in force, at arm's length with the particular corporation;

(*b*) provides for the purchase, sale or exchange of currency; and

(*c*) can reasonably be considered to have been entered into by the vendor for the principal purpose of hedging the foreign exchange exposure arising in connection with the acquisition of the partnership interest.

The conditions to which subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph refers in respect of a gain described in that subparagraph 2 are the following:

(*a*) the gain is in respect of the settlement or extinguishment of a foreign currency debt that

i. was issued or incurred by the vendor within 30 days before or after the acquisition of the partnership interest by the vendor,

ii. was, at all times at which it was a debt obligation of the vendor, owing to a person or partnership that dealt, at all times during which it was outstanding, at arm's length with the particular corporation, and

iii. can reasonably be considered to have been issued or incurred in relation to the acquisition of the partnership interest; and

(*b*) the gain is provided for in an agreement described in the fifth paragraph."

(2) Subsection 1 applies in respect of a loss sustained by a corporation resident in Canada or a foreign affiliate of the corporation, from a disposition (in paragraphs 1 and 3 referred to as a "relevant disposition") of partnership interests that occurs after 27 February 2004. However,

(1) subject to paragraph 3, in respect of a relevant disposition in respect of the corporation that occurs before 19 August 2012, the following rules apply:

(*a*) if the corporation does not make a valid election under subparagraph ii of paragraph *a* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), subparagraph *b* of the second paragraph of section 591.2 of the Taxation Act is to be read as follows:

"(*b*) the total of the following amounts determined in respect of the particular corporation, or the foreign affiliate of the particular corporation that is a vendor, as the case may be:

i. the amount of the gain of the particular corporation, the foreign affiliate or the partnership (to the extent that the gain is reasonably attributable to the particular corporation or the foreign affiliate, as the case may be) that is included in the determination made under section 262 of the capital gain or capital loss of the particular corporation, the foreign affiliate or the partnership, as the case may be, for the taxation year that includes the time the gain was realized from the disposition of currency of a country other than Canada if the gain is in respect of

(1) the settlement or extinguishment of an obligation of the particular corporation, the foreign affiliate or the partnership, as the case may be, that can reasonably be considered to have been issued or incurred in relation to the acquisition of the affiliate shares, or

(2) if that taxation year began before 20 August 2011 (in the case of the particular corporation) or ended before 20 August 2011 (in the case of the foreign affiliate), the redemption, acquisition or cancellation of a share of the particular corporation or the foreign affiliate, as the case may be, or of a partnership interest that can reasonably be considered to have been issued in relation to the acquisition of the affiliate shares, and

ii. the amount of any gain realized by the particular corporation or the foreign affiliate, as the case may be, under an agreement that provides for the purchase, sale or exchange of currency, or from the disposition of a currency, which agreement or currency, as the case may be, can reasonably be considered to have been entered into or acquired by the particular corporation, the foreign affiliate or the partnership, as the case may be, for the principal purpose of hedging the foreign exchange exposure arising in connection with the acquisition of the affiliate shares.",

(*b*) if the corporation makes a valid election under subparagraph ii of paragraph *a* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 in respect of any relevant disposition in respect of the corporation, the following rules apply:

i. the formula in subparagraph *a* of the second paragraph of section 591.2 of the Taxation Act is to be read as follows in respect of any relevant disposition in respect of the corporation:

"A – (B – C) + D; and",

ii. section 591.2 of the Act is to be read, in respect of any relevant disposition in respect of the corporation, as if the following subparagraph were added after subparagraph *c* of the third paragraph:

"(*d*) D is the lesser of

i. the amount by which the amount determined under subparagraph *b* exceeds the amount determined under subparagraph *c*, and

ii. the total of the following amounts determined in respect of the particular corporation, or the foreign affiliate of the particular corporation that is a vendor, as the case may be:

(1) the amount of the gain of the particular corporation, the foreign affiliate or the partnership (to the extent that the gain is reasonably attributable to the particular corporation or the foreign affiliate, as the case may be) that is included in the determination made under section 262 of the capital gain or capital loss of the particular corporation, the foreign affiliate or the partnership, as the case may be, for the taxation year that includes the time the gain was realized from the disposition of currency of a country other than Canada if the gain is in respect of the settlement or extinguishment of an obligation of the particular corporation, the foreign affiliate or the partnership, as the case may be, that can reasonably be considered to have been issued or incurred in relation to the

acquisition of the affiliate shares, or, if that taxation year began before 20 August 2011 (in the case of the particular corporation) or ended before 20 August 2011 (in the case of the foreign affiliate), the redemption, acquisition or cancellation of a share of the particular corporation or the foreign affiliate, as the case may be, or of a partnership interest that can reasonably be considered to have been issued in relation to the acquisition of the affiliate shares, and

(2) the amount of any gain realized by the particular corporation or the foreign affiliate, as the case may be, under an agreement that provides for the purchase, sale or exchange of currency, or from the disposition of a currency, which agreement or currency, as the case may be, can reasonably be considered to have been entered into or acquired by the particular corporation, the foreign affiliate or the partnership, as the case may be, for the principal purpose of hedging the foreign exchange exposure arising in connection with the acquisition of the affiliate shares.",

iii. if the corporation makes a valid election under subsection 32 of section 70 of the Technical Tax Amendments Act, 2012, subparagraph 1 of subparagraph ii of subparagraph *d* of the third paragraph of section 591.2 of the Taxation Act, enacted by subparagraph ii, is to be read as if "20 August 2011" were replaced wherever it appears by "1 July 2011", and

iv. subparagraph *b* of the second paragraph of section 591.2 of the Act is, in respect of any relevant disposition in respect of the corporation, to be read as follows:

"(*b*) nil.";

(2) if the corporation makes a valid election under paragraph *b* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 in respect of all losses of the corporation and of all foreign affiliates of the corporation, from dispositions (in this paragraph referred to as "pertinent dispositions") of shares and partnership interests that occur before 28 February 2004, subsection 1, having regard to any modifications in paragraph 1, applies in respect of all pertinent dispositions that occur after 30 November 1999 and before 28 February 2004 and, in that respect, the following rules apply:

(*a*) for the corporation's taxation years that end before 28 February 2000, section 591.2 of the Taxation Act is to be read as if "twice" were replaced wherever it appears by "4/3",

(*b*) for the corporation's taxation years that include 28 February 2000 or 17 October 2000 or that begin after 28 February 2000 and end before 17 October 2000, section 591.2 of the Act is to be read as if "twice" were replaced wherever it appears by "the fraction that is the reciprocal of the fraction that applies to the taxpayer for the year under section 231.0.1, multiplied by"; and

(3) if the corporation makes a valid election in respect of all relevant dispositions in respect of the corporation that occur before 19 August 2012

under paragraph *c* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012, paragraph 1 does not apply in respect of all those relevant dispositions.

(3) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election made under subparagraph ii of paragraph *a* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012, to an election made under paragraph *b* or *c* of that subsection 9 or to an election made under subsection 32 of section 70 of that Act. For the purposes of section 21.4.7 of the Taxation Act in respect of such an election, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 18 April 2016.

(4) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

201. (1) The Act is amended by inserting the following section after section 591.2:

"**591.2.1.** For the purposes of subparagraphs 1 and 2 of subparagraph ii of subparagraph *b* of the second paragraph of section 591.2, "specified gain" means a gain in respect of the settlement or extinguishment of a foreign currency debt referred to in subparagraph *b* of the fourth paragraph of that section or in subparagraph *a* of the sixth paragraph of that section, or that arises under a particular agreement referred to in the fifth paragraph of that section, if the particular corporation, or any person or partnership with which the particular corporation was not—at any time during which the foreign currency debt was outstanding or the particular agreement was in force, as the case may be—dealing at arm's length, entered into an agreement that may reasonably be considered to have been entered into for the principal purpose of hedging any foreign exchange exposure arising in connection with the foreign currency debt or the particular agreement."

(2) Subsection 1 applies in respect of a loss sustained by a corporation resident in Canada, or a foreign affiliate of the corporation, from a disposition of a partnership interest that occurs after 18 August 2012, unless the corporation makes a valid election under paragraph *c* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), in which case subsection 1 applies in respect of a loss sustained by a corporation resident in Canada, or a foreign affiliate of the corporation, from a disposition of a partnership interest that occurs after 27 February 2004.

(3) In addition, if the corporation makes a valid election under paragraph *b* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 in respect of all losses of the corporation and of all foreign affiliates of the corporation, from dispositions (in this subsection referred to as "pertinent

dispositions") of shares or partnership interests that occur before 28 February 2004, subsection 1 applies in respect of all pertinent dispositions that occur after 30 November 1999 and before 28 February 2004.

202. (1) Section 591.3 of the Act is replaced by the following section:

"**591.3.** The amount of a particular allowable capital loss sustained by a particular corporation resident in Canada or a foreign affiliate of the particular corporation is determined in accordance with the rules set out in the second paragraph where

(*a*) the particular corporation has a particular allowable capital loss, determined without reference to this chapter, from the disposition at any time (in this section referred to as the "disposition time") by a partnership (in this section and section 591.3.1 referred to as the "particular partnership") of an interest in another partnership that has a direct or indirect right or interest in shares (in this section referred to as the "affiliate shares") of the capital stock of a foreign affiliate of the particular corporation; or

(*b*) the foreign affiliate of the particular corporation has a particular allowable capital loss, determined without reference to this chapter, from the disposition at any time (in this section referred to as the "disposition time") by a partnership (in this section and section 591.3.1 referred to as the "particular partnership") of an interest in another partnership that has a direct or indirect right or interest in shares (in this section referred to as the "affiliate shares") of the capital stock of a foreign affiliate of the particular corporation that would not be excluded property of the affiliate if the affiliate had owned the shares immediately before the disposition time.

Where a particular allowable capital loss is a loss referred to in subparagraph *a* or *b* of the first paragraph, the amount of the particular allowable capital loss is deemed to be equal to the greater of

(*a*) the amount determined by the formula

A – (B – C); and

(*b*) the lesser of

i. the portion of the particular allowable capital loss, determined without reference to this chapter, that can reasonably be considered to be attributable to a fluctuation in the value of a currency other than Canadian currency relative to Canadian currency, and

ii. one-half of the amount determined in respect of the particular corporation or the foreign affiliate of the particular corporation that is the amount of a gain (other than a specified gain) that

(1) was realized within 30 days before or after the disposition time by the particular partnership to the extent that the gain is reasonably attributable to the particular corporation or the foreign affiliate, as the case may be, if the gain is described in the fourth paragraph, or

(2) is a capital gain (to the extent that the capital gain is reasonably attributable to the particular corporation or the foreign affiliate, as the case may be) realized within 30 days before or after the disposition time by the particular partnership under an agreement described in the fifth paragraph.

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

(*a*) A is the amount of the particular allowable capital loss determined without reference to this chapter;

(*b*) B is one-half of the aggregate of all amounts each of which is an amount received before the disposition time, in respect of a tax-exempt dividend on affiliate shares or on shares for which the affiliate shares were substituted, by

i. the particular corporation,

ii. another corporation that is related to the particular corporation,

iii. a foreign affiliate of the particular corporation, or

iv. a foreign affiliate of another corporation that is related to the particular corporation; and

(*c*) C is the total of

i. the aggregate of all amounts each of which is one-half of the amount by which a loss (determined without reference to this chapter), from a previous disposition by a corporation, or a foreign affiliate described in subparagraph *b*, of the affiliate shares or shares for which the affiliate shares were substituted, was reduced under subparagraph *a* of the second paragraph of section 591 in respect of tax-exempt dividends referred to in subparagraph *b*,

ii. the aggregate of all amounts each of which is the amount by which an allowable capital loss (determined without reference to this chapter), of a corporation or a foreign affiliate described in subparagraph *b*, from a previous disposition by a partnership of the affiliate shares or shares for which the affiliate shares were substituted, was reduced under subparagraph *a* of the second paragraph of section 591.1 in respect of tax-exempt dividends referred to in subparagraph *b*,

iii. the aggregate of all amounts each of which is one-half of the amount by which a loss (determined without reference to this chapter), of a corporation or a foreign affiliate described in subparagraph *b*, from a previous disposition by a corporation, or a foreign affiliate described in subparagraph *b*, of an interest in a partnership, was reduced under subparagraph *a* of the second paragraph

of section 591.2 in respect of tax-exempt dividends referred to in subparagraph *b*, and

iv. the aggregate of all amounts each of which is the amount by which an allowable capital loss (determined without reference to this chapter), of a corporation or a foreign affiliate described in subparagraph *b*, from a previous disposition by a partnership of an interest in another partnership, was reduced under subparagraph *a* of the second paragraph in respect of tax-exempt dividends referred to in subparagraph *b*.

The gain to which subparagraph 1 of subparagraph ii of subparagraph *b* of the second paragraph refers is a gain that

(*a*) is deemed under section 262 to be a capital gain of the particular partnership for the taxation year that includes the time the gain was realized from the disposition of currency other than Canadian currency; and

(*b*) is in respect of the settlement or extinguishment of a foreign currency debt that

i. was issued or incurred by the particular partnership within 30 days before or after the acquisition of the partnership interest by the partnership,

ii. was, at all times at which it was a debt obligation of the particular partnership, owing to a person or partnership that dealt, at all times during which the foreign currency debt was outstanding, at arm's length with the particular corporation, and

iii. could reasonably be considered to have been issued or incurred in relation to the acquisition of the partnership interest.

The agreement to which subparagraph 2 of subparagraph ii of subparagraph *b* of the second paragraph refers is an agreement that

(*a*) was entered into by the particular partnership, within 30 days before or after the acquisition of the partnership interest by the particular partnership, with a person or partnership that dealt, at all times during which the agreement was in force, at arm's length with the particular corporation;

(*b*) provides for the purchase, sale or exchange of currency; and

(*c*) can reasonably be considered to have been entered into by the particular partnership for the principal purpose of hedging the foreign exchange exposure arising in connection with the acquisition of the partnership interest."

(2) Subsection 1 applies in respect of a loss sustained by a corporation resident in Canada, or a foreign affiliate of the corporation, from a disposition (in paragraphs 1 and 3 referred to as the "relevant disposition") of a partnership interest that occurs after 27 February 2004. However,

(1) subject to paragraph 3, in respect of a relevant disposition in respect of the corporation that occurs before 19 August 2012, the following rules apply:

(*a*) if the corporation does not make a valid election under subparagraph ii of paragraph *a* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), subparagraph *b* of the second paragraph of section 591.3 of the Taxation Act is to be read as follows:

"(*b*) one-half of the total of the following amounts determined in respect of the particular corporation or the foreign affiliate of the particular corporation, as the case may be:

i. the amount of the gain of the particular corporation, the foreign affiliate or the particular partnership (to the extent that the gain is reasonably attributable to the particular corporation or the foreign affiliate, as the case may be) that is included in the determination made under section 262 of the capital gain or capital loss of the particular corporation, the foreign affiliate or the particular partnership, as the case may be, for the taxation year that includes the time the gain was realized from the disposition of currency of a country other than Canada if the gain is in respect of

(1) the settlement or extinguishment of an obligation of the particular corporation, the foreign affiliate, the particular partnership or the other partnership, as the case may be, that can reasonably be considered to have been issued or incurred in relation to the acquisition of the affiliate shares, or

(2) if that taxation year began before 20 August 2011 (in the case of the particular corporation) or ended before 20 August 2011 (in the case of the foreign affiliate), the redemption, acquisition or cancellation of a share of the particular corporation or the foreign affiliate, as the case may be, or an interest in the particular partnership or the other partnership, as the case may be, that can reasonably be considered to have been issued in relation to the acquisition of the affiliate shares, and

ii. the amount of any gain realized by a partnership (to the extent that the gain is reasonably attributable to the particular corporation or the foreign affiliate, as the case may be), by the particular corporation or the foreign affiliate, as the case may be, under an agreement that provides for the purchase, sale or exchange of currency, or from the disposition of a currency, which agreement or currency, as the case may be, can reasonably be considered to have been entered into or acquired by the particular corporation, the foreign affiliate or the partnership, as the case may be, for the principal purpose of hedging the foreign exchange exposure arising in connection with the acquisition of the affiliate shares.", and

(*b*) if the corporation makes a valid election under subparagraph ii of paragraph *a* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 in respect of any relevant disposition of the corporation, the following rules apply:

i. the formula in subparagraph *a* of the second paragraph of section 591.3 of the Taxation Act is to be read as follows in respect of any relevant disposition of the corporation:

"A – (B – C) + D; and",

ii. section 591.3 of the Act is to be read, in respect of any relevant disposition of the corporation, as if the following subparagraph were added after subparagraph *c* of the third paragraph:

"(*d*) D is the lesser of

i. the amount by which the amount determined under subparagraph *b* exceeds the amount determined under subparagraph *c*, and

ii. one-half of the total of the following amounts determined in respect of the particular corporation or a foreign affiliate of the particular corporation, as the case may be:

(1) the amount of the gain of the particular corporation, the foreign affiliate or the particular partnership (to the extent that the gain is reasonably attributable to the particular corporation or the foreign affiliate, as the case may be) that is included in the determination made under section 262 of the capital gain or capital loss of the particular corporation, the foreign affiliate or the particular partnership, as the case may be, for the taxation year that includes the time the gain was realized from the disposition of currency of a country other than Canada if the gain is in respect of the settlement or extinguishment of an obligation of the particular corporation, the foreign affiliate, the particular partnership or the other partnership, as the case may be, that can reasonably be considered to have been issued or incurred in relation to the acquisition of the affiliate shares, or, if that taxation year began before 20 August 2011 (in the case of the particular corporation) or ended before 20 August 2011 (in the case of the foreign affiliate), the redemption, acquisition or cancellation of a share of the particular corporation or the foreign affiliate, as the case may be, or an interest in the partnership or the other partnership, as the case may be, that can reasonably be considered to have been issued in relation to the acquisition of the shares, and

(2) the amount of any gain realized by a partnership (to the extent that the gain is reasonably attributable to the particular corporation or the foreign affiliate, as the case may be), by the particular corporation or the foreign affiliate, as the case may be, under an agreement that provides for the purchase, sale or exchange of currency, or from the disposition of a currency, which agreement or currency, as the case may be, can reasonably be considered to have been entered into or acquired by the particular corporation, the foreign affiliate or the partnership, as the case may be, for the principal purpose of hedging the foreign exchange exposure arising in connection with the acquisition of the affiliate shares.",

iii. if the corporation makes a valid election under subsection 32 of section 70 of the Technical Tax Amendments Act, 2012, subparagraph 1 of subparagraph ii of subparagraph *d* of the third paragraph of section 591.3 of the Taxation Act, enacted by subparagraph ii, is to be read as if "20 August 2011" were replaced wherever it appears by "1 July 2011", and

iv. subparagraph *b* of the second paragraph of section 591.3 of the Act is, in respect of any relevant disposition in respect of the corporation, to be read as follows:

"(*b*) nil.";

(2) if the corporation makes a valid election under paragraph *b* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 in respect of all losses of the corporation and of all foreign affiliates of the corporation from dispositions of shares or partnership interests (in this paragraph referred to as "pertinent dispositions"), that occur before 28 February 2004, subsection 1, having regard to any modifications in paragraph 1, applies in respect of all pertinent dispositions that occur after 30 November 1999 and before 28 February 2004 and, in that respect, the following rules apply:

(*a*) for the corporation's taxation years that end before 28 February 2000, section 591.3 of the Taxation Act is to be read as if "one-half" were replaced wherever it appears by "three-quarters", and

(*b*) for the corporation's taxation years that include 28 February 2000 or 17 October 2000 or that begin after 28 February 2000 and end before 17 October 2000, section 591.3 of the Taxation Act is to be read as if "one-half of" were replaced wherever it appears by "the fraction that applies to the taxpayer for the year under section 231.0.1, multiplied by"; and

(3) if the corporation makes a valid election in respect of all relevant dispositions in respect of the corporation that occur before 19 August 2012 under paragraph *c* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012, paragraph 1 does not apply in respect of the relevant dispositions.

(3) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election made under subparagraph ii of paragraph *a* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012, to an election made under paragraph *b* or *c* of that subsection 9 and to an election made under subsection 32 of section 70 of that Act. For the purposes of section 21.4.7 of the Taxation Act in respect of such an election, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 18 April 2016.

(4) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1

and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

203. (1) The Act is amended by inserting the following section after section 591.3:

"**591.3.1.** For the purposes of subparagraph ii of subparagraph *b* of the second paragraph of section 591.3, "specified gain" means a gain in respect of the settlement or extinguishment of a foreign currency debt referred to in subparagraph *b* of the fourth paragraph of that section, or that arises under a particular agreement referred to in the fifth paragraph of that section, if the particular partnership, or any person or partnership with which the particular corporation was not—at any time during which the foreign currency debt was outstanding or the particular agreement was in force, as the case may be—dealing at arm's length, entered into an agreement that may reasonably be considered to have been entered into for the principal purpose of hedging any foreign exchange exposure arising in connection with the foreign currency debt or the particular agreement."

(2) Subsection 1 applies in respect of a loss sustained by a corporation resident in Canada, or a foreign affiliate of the corporation, from a disposition of a partnership interest that occurs after 18 August 2012, unless the corporation makes a valid election under paragraph *c* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), in which case subsection 1 applies in respect of a loss sustained by a corporation resident in Canada, or by a foreign affiliate of the corporation, from a disposition of a partnership interest that occurs after 27 February 2004.

(3) In addition, if the corporation makes a valid election under paragraph *b* of subsection 9 of section 68 of the Technical Tax Amendments Act, 2012 in respect of all losses of the corporation and of all foreign affiliates of the corporation, from dispositions (in this subsection referred to as "pertinent dispositions") of shares or partnership interests that occur before 28 February 2004, subsection 1 applies in respect of all pertinent dispositions that occur after 30 November 1999 and before 28 February 2004.

204. (1) Section 592 of the Act is amended by replacing the portion before paragraph *b* by the following:

"**592.** For the purposes of sections 591, 591.1, 591.2 and 591.3, the following rules apply:

(*a*) a dividend received by a corporation resident in Canada is a tax-exempt dividend to the extent of the portion of the dividend that is deductible in computing its taxable income under any of paragraphs *a* to *c* of section 746; and".

(2) Subsection 1 applies where section 591 of the Act, as enacted by section 196, applies. However,

(1) where section 591 of the Act applies, but section 591.1 of the Act, as enacted by section 198, does not apply, the portion of section 592 of the Act before paragraph *a* is to be read as follows:

"**592.** For the purposes of section 591, the following rules apply:";

(2) in respect of a disposition that occurs before 20 August 2011, paragraph *a* of section 592 of the Act is to be read as follows:

"(*a*) a dividend received by a corporation resident in Canada is a tax-exempt dividend to the extent of the portion of the dividend that is deductible in computing its taxable income under any of paragraphs *a*, *b* and *c* of section 746; and".

205. (1) Section 592.1 of the Act is replaced by the following section:

"**592.1.** For the purpose of determining whether a corporation not resident in Canada is a foreign affiliate of a corporation resident in Canada for the purposes of sections 146.1, 262.0.1, 576.2, 577, 577.2 to 577.11, 589 to 592, 592.2 and 746 to 749, paragraph *d* of section 785.1, any regulations made under those provisions, sections 571 to 576.1, 578 and 579, where those sections apply for the purposes of those provisions, and sections 772.2 to 772.13, the shares of a class of the capital stock of a corporation that, based on the assumptions contained in paragraph *c* of section 600, are owned at a particular time by a partnership or are deemed under this section to be owned at a particular time by the partnership, are deemed to be owned at that time by each member of the partnership in proportion to the number of all of those shares that the fair market value of the member's interest in the partnership at that time is of the fair market value of all members' interests in the partnership at that time."

(2) Subsection 1 has effect from 20 August 2011.

206. (1) The Act is amended by inserting the following section after section 592.2:

"**592.3.** A person or partnership that is (or is deemed by this section to be) a member of a particular partnership that is a member of another partnership is deemed to be a member of the other partnership and to have, directly, rights to the income or capital of the other partnership to the extent of the person or partnership's direct and indirect rights to that income or capital, for the purpose of applying

(*a*) except to the extent that the context requires otherwise, a provision of this Title; and

(*b*) section 262.0.1."

(2) Subsection 1 applies to a taxation year of a foreign affiliate of a taxpayer that ends after 19 August 2011.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsection 1. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

207. (1) Section 602.1 of the Act is amended

(1) by replacing "sections 7 to 7.0.6, 217.2 to 217.17" in paragraph *a* by "subparagraph *b* of the second paragraph of section 7, sections 217.2 to 217.9.1";

(2) by inserting ", section 261.2" after "section 257" in the portion of paragraph *b* before subparagraph i.

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 22 March 2011.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 31 October 2011.

208. (1) Section 605.2 of the Act is replaced by the following section:

"**605.2.** For the purposes of section 605.1 and this section,

(*a*) where it can reasonably be considered that one of the main reasons that a member of a partnership is resident in Canada is to avoid the application of section 605.1, the member is deemed not to be resident in Canada; and

(*b*) where at any time a particular partnership is a member of another partnership, the following rules apply:

i. each person or partnership that is, at that time, a member of the particular partnership is deemed to be a member of the other partnership at that time,

ii. each person or partnership that becomes a member of the particular partnership at that time is deemed to become a member of the other partnership at that time, and

iii. each person or partnership that ceases to be a member of the particular partnership at that time is deemed to cease to be a member of the other partnership at that time."

(2) Subsection 1 applies to a fiscal period that begins after 22 June 2000.

209. (1) Section 614 of the Act is amended

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

"Despite any other provision of this Part, other than section 93.3.1 and the third paragraph, where a taxpayer disposes of any property that is a capital property, Canadian resource property, foreign resource property, incorporeal capital property or inventory to a partnership that, immediately after the disposition, is a Canadian partnership of which the taxpayer is a member, and the taxpayer and all the other members of the partnership make a valid election for the purposes of subsection 2 of section 97 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the disposition or, where that election cannot be made because of subsection 21.2 of section 13 of that Act, make an election, in the prescribed form referred to in the first paragraph of section 520.1, the following rules apply:";

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

"The second paragraph does not apply in respect of a disposition of a property by a taxpayer to a partnership if

(*a*) as part of a transaction or event or series of transactions or events that includes the disposition

i. control of a taxable Canadian corporation is acquired by another taxable Canadian corporation (in this paragraph referred to as the "subsidiary" and the "parent", respectively),

ii. the subsidiary is amalgamated with one or more other corporations in the course of an amalgamation to which section 550.9 applies or is wound up in accordance with Chapter VII of Title IX, and

iii. the parent designates an amount in accordance with paragraph *d* of subsection 1 of section 88 of the Income Tax Act in respect of an interest in a partnership;

(*b*) the disposition of the property occurs after the acquisition of control of the subsidiary;

(*c*) the property is a capital property whose disposition may not be the subject of a valid election for the purposes of subsection 2 of section 97 of the Income Tax Act because of subsection 21.2 of section 13 of that Act but could, in the absence of this paragraph, be the subject of an election under the second paragraph given the inapplicability of section 93.3.1 in respect of the disposition; and

(*d*) the subsidiary is the taxpayer or has, before the disposition of the property, directly or indirectly in any manner whatever, an interest in the taxpayer."

(2) Subsection 1 applies in respect of a disposition made after 28 March 2012.

210. (1) Section 637 of the Act is amended

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

"**637.** If, as part of a transaction or event or series of transactions or events, a taxpayer disposes of an interest in a particular partnership and an interest in the partnership is acquired by a person or partnership described in any of paragraphs *a* to *d* of section 637.1, the taxpayer's taxable capital gain from the disposition of the interest is deemed, despite section 231, to be equal to the total of

(*a*) subject to the second paragraph, 1/2 of the portion of the taxpayer's capital gain for the year from the disposition that can reasonably be attributed to the increase in the value of a property of the particular partnership that is capital property other than depreciable property held directly or indirectly by the particular partnership through one or more other partnerships; and";

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

"However, where the taxation year of the taxpayer includes 28 February 2000 or 17 October 2000, or begins after 28 February 2000 and ends before 17 October 2000, the reference to the fraction "1/2" in subparagraph *a* of the first paragraph, as it read in respect of that taxation year, is to be read as a reference to the fraction in paragraphs *a* to *d* of section 231.0.1 that applies to the taxpayer for the year."

(2) Subsection 1 applies in respect of a disposition made after 28 March 2012. However,

(1) when it applies in respect of a disposition made before 14 August 2012, the portion of the first paragraph of section 637 of the Act before subparagraph *b* is to be read as follows:

"**637.** If, as part of a transaction or event or series of transactions or events, a taxpayer disposes of an interest in a partnership and the interest is acquired by a person exempt from tax under sections 980 to 999.1 or by a person not resident in Canada, the taxpayer's taxable capital gain from the disposition of the interest is deemed, despite section 231, to be equal to the total of

(*a*) 1/2 of the portion of the taxpayer's capital gain for the year from the disposition that can reasonably be attributed to the increase in the value of any capital property of the partnership other than depreciable property; and"; and

(2) it does not apply in respect of a disposition of an interest in a partnership made by a taxpayer before 1 January 2013 to a person with whom the taxpayer deals at arm's length if the taxpayer was obligated to dispose of the interest to the person pursuant to a written agreement entered into before 29 March 2012; in that respect, a taxpayer is not considered to be obligated to dispose of an interest in a partnership if, as a result of amendments to the Income Tax Act

(Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the taxpayer may be excused from the obligation.

211. (1) The Act is amended by inserting the following sections after section 637:

“**637.1.** Subject to section 637.2, section 637 applies in respect of a disposition of a partnership interest by a taxpayer if the interest is acquired by

(*a*) a person exempt from tax under sections 980 to 999.1;

(*b*) a person not resident in Canada;

(*c*) another partnership to the extent that the interest can reasonably be considered to be held, at the time of its acquisition by the other partnership, indirectly through one or more partnerships, by a person that is

i. a person exempt from tax under sections 980 to 999.1,

ii. a person not resident in Canada, or

iii. a trust resident in Canada (other than a mutual fund trust) if

(1) an interest as a beneficiary under the trust is held, directly or indirectly through one or more other partnerships, by a person exempt from tax under sections 980 to 999.1 or by a trust (other than a mutual fund trust), and

(2) the fair market value of all the interests as beneficiaries under the trust held by persons referred to in subparagraph 1 exceeds 10% of the fair market value of all the interests as beneficiaries under the trust; or

(*d*) a trust resident in Canada (other than a mutual fund trust) to the extent that the trust can reasonably be considered to have a beneficiary that is

i. a person exempt from tax under sections 980 to 999.1,

ii. a partnership, if

(1) an interest in the partnership is held, whether directly or indirectly through one or more other partnerships, by one or more persons exempt from tax under sections 980 to 999.1 or by one or more trusts (other than mutual fund trusts), and

(2) the fair market value of all the interests in the partnership held by persons referred to in subparagraph 1 exceeds 10% of the fair market value of all the interests in the partnership, or

iii. another trust (other than a mutual fund trust), if

(1) at least one beneficiary under the other trust is a person exempt from tax under sections 980 to 999.1, a partnership or a trust (other than a mutual fund trust), and

(2) the fair market value of all the interests as beneficiaries under the other trust held by the persons referred to in subparagraph 1 exceeds 10% of the fair market value of all the interests as beneficiaries under the other trust.

"**637.2.** Section 637 does not apply in respect of a taxpayer's disposition of a partnership interest to a partnership or trust described in paragraph *c* or *d* of section 637.1 if the extent to which section 637 would, but for this section, apply to the taxpayer's disposition of the interest because of that paragraph *c* or *d* does not exceed 10% of the taxpayer's interest.

The first paragraph does not apply in respect of a disposition to a trust under which the amount of the income or capital to be distributed at any time in respect of any interest as a beneficiary under the trust depends on the exercise by any person or partnership of, or the failure by any person or partnership to exercise, a power to appoint.

"**637.3.** Section 637 does not apply in respect of a taxpayer's disposition of a partnership interest to a person not resident in Canada if

(*a*) property of the partnership is used, immediately before and immediately after the acquisition of the interest by that person, in carrying on a business in an establishment situated in Canada; and

(*b*) the fair market value of all the property referred to in paragraph *a* is not less than 90% of the fair market value of all property of the partnership.

"**637.4.** The rules of the second paragraph apply in respect of a taxpayer's particular interest in a partnership if

(*a*) it may be reasonable to conclude that one of the purposes of a dilution, reduction or alteration of the particular interest was to avoid the application of section 637 in respect of the particular interest; and

(*b*) as part of a transaction or event or series of transactions or events that includes the dilution, reduction or alteration of the particular interest, there is

i. an acquisition of an interest in the partnership by a person or partnership described in any of paragraphs *a* to *d* of section 637.1, or

ii. an increase in, or alteration of, an interest in the partnership held by a person or partnership described in any of paragraphs *a* to *d* of section 637.1.

For the purposes of section 637,

(*a*) the taxpayer is deemed to have disposed of an interest in the partnership at the time of the dilution, reduction or alteration;

(*b*) the taxpayer is deemed to have a capital gain from the disposition equal to the amount by which the fair market value of the particular interest immediately before the time of the dilution, reduction or alteration exceeds the fair market value of the particular interest immediately after that time; and

(*c*) the person or partnership referred to in subparagraph *b* of the first paragraph is deemed to have acquired an interest in the partnership as part of the transaction or event or series of transactions or events that includes the disposition referred to in subparagraph *a*."

(2) Subsection 1, where it enacts sections 637.1, 637.2 and 637.4 of the Act, has effect from 14 August 2012, but does not apply in respect of a disposition, dilution, reduction or alteration of an interest in a partnership if the disposition, dilution, reduction or alteration is made before 1 January 2013 by persons that deal with each other at arm's length and pursuant to an obligation resulting from a written agreement entered into before 14 August 2012 and if no party to the agreement may be exempted from the obligation as a result of amendments to the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

(3) Subsection 1, when it enacts section 637.3 of the Act, has effect from 29 March 2012.

212. (1) Section 647 of the Act is amended

(1) by inserting "a pooled registered pension plan," after "a registered pension plan," in subparagraph *a* of the third paragraph;

(2) by replacing subparagraph *a*.1 of the third paragraph by the following subparagraph:

"(*a*.1) a trust, other than a trust described in subparagraph *a* or *d*, a trust to which section 53 or 58 applies or a trust prescribed for the purposes of section 688, all or substantially all of the property of which is held for the purpose of providing benefits to individuals each of whom is provided with benefits in respect of, or because of, an office or employment or former office or employment of any individual;";

(3) by striking out subparagraph *b* of the fourth paragraph.

(2) Paragraph 1 of subsection 1 has effect from 14 December 2012.

(3) Paragraph 2 of subsection 1 applies to a taxation year that begins after 31 December 2006.

(4) Paragraph 3 of subsection 1 applies to a taxation year that begins after 31 October 2011.

213. (1) Section 649 of the Act is amended by replacing subparagraphs 1 and 2 of subparagraph iv of paragraph *b* by the following subparagraphs:

"(1) not less than 95% of its income for the current year, determined without reference to sections 262 and 295.1 and paragraph *a* of section 657, is derived from, or from the disposition of, investments described in subparagraph iii, or

"(2) not less than 95% of its income for each of the relevant periods, determined without reference to sections 262 and 295.1 and paragraph *a* of section 657 and as though each of those periods were a taxation year, is derived from, or from the disposition of, investments described in subparagraph iii,".

(2) Subsection 1 applies from the taxation year 2003.

214. (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, 467, 467.1, Division III of Chapter II.1 of Title I of Book V and section 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 applies from the taxation year 2013.

215. (1) Sections 656.4 to 656.8 of the Act are repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

216. (1) Section 657 of the Act is amended by striking out paragraph *c*.

(2) Subsection 1 applies from the taxation year 2005.

217. (1) Section 668.0.1 of the Act is repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

218. (1) Section 668.3 of the Act is replaced by the following section:

"**668.3.** For the purposes of sections 668 to 668.2, the net taxable capital gains of a trust for a taxation year are the amount determined by the formula

A + B – C – D.

In the formula in the first paragraph,

(*a*) A is the aggregate of all amounts each of which is the taxable capital gain of the trust for the year from the disposition of a capital property that was held by the trust immediately before the disposition;

(*b*) B is the aggregate of all amounts each of which is an amount deemed under section 668 to be a taxable capital gain of the trust for the year;

(*c*) C is the aggregate of all amounts each of which is the allowable capital loss (other than an allowable business investment loss) of the trust for the year from the disposition of a capital property; and

(*d*) D is the net capital losses deducted by the trust under section 729 in computing its taxable income for the year."

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011. In addition, when section 668.3 of the Act applies to a taxation year that begins after 31 December 2000 and before 1 November 2011, it is to be read as follows:

"**668.3.** For the purposes of sections 668 to 668.2, the net taxable capital gains of a trust for a taxation year are the amount, if any, by which the aggregate of the taxable capital gains of the trust for the year exceeds the aggregate of its allowable capital losses (other than an allowable business investment loss) for the year and its net capital losses deducted under section 729 in computing its taxable income for the year."

219. (1) Sections 668.5 to 668.8 of the Act are repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

220. (1) Section 677 of the Act is amended, in subparagraph *d* of the second paragraph,

(1) by replacing subparagraph 2 of subparagraph iii by the following subparagraph:

"(2) in exchange for the payment and in full settlement of the debt or other obligation, the trust transfers property, the fair market value of which is not less than the principal amount of the debt or other obligation, to the specified party within 12 months after the payment was made or, if written application has been made to the Minister by the trust within that 12-month period, within any longer period that the Minister considers reasonable in the circumstances, and";

(2) by adding the following subparagraph after subparagraph iii:

"iv. incurred by the trust before 24 October 2012 if, in full settlement of the debt or other obligation, the trust transfers property, the fair market value of which is not less than the principal amount of the debt or other obligation, to the person or partnership to whom the debt or other obligation is owed within 12 months after 26 June 2013 or, if written application has been made to the Minister by the trust within that 12-month period, within any longer period that the Minister considers reasonable in the circumstances."

(2) Subsection 1 applies to a taxation year that ends after 20 December 2002. However, when a transfer is required to be made, under subparagraph 2 of subparagraph iii of subparagraph *d* of the second paragraph of section 677 of the Act, within 12 months of a payment, the transfer is deemed to have been made within the prescribed time if it is made on or before the day that is 12 months after 26 June 2013.

(3) In addition, for the taxation years that end before 26 June 2013, subparagraph 3 of subparagraph iii of subparagraph *d* of the second paragraph of section 677 of the Act is to be read as if "within the first 12 months after the individual's death" were replaced by "after the individual's death and on or before the day that is 12 months after 26 June 2013".

221. (1) Section 688 of the Act is amended by replacing subparagraph *c* of the first paragraph by the following subparagraph:

"(*c*) the taxpayer's proceeds of disposition of all or part, as the case may be, of the capital interest in the trust disposed of by the taxpayer on the distribution are deemed to be equal to the amount by which the cost at which the taxpayer would be deemed under paragraph *b* to acquire the property if the specified percentage referred to in that paragraph were 100% exceeds the aggregate of all amounts each of which is an eligible offset at that time of the taxpayer in respect of the capital interest or part thereof;".

(2) Subsection 1 applies in respect of a distribution made after 31 December 1999. However, when subparagraph *c* of the first paragraph of section 688 of the Act in the French text has effect before 15 May 2009, it is to be read as if "la distribution" were replaced by "l'attribution".

222. (1) Section 688.1.1 of the Act is amended by replacing the first paragraph by the following paragraph:

"**688.1.1.** If a trust that is resident in Canada for a taxation year makes in the taxation year one or more distributions of property in circumstances in which section 688.1 applies, the following rules apply:

(*a*) the income of the trust for the year, determined without reference to paragraph *a* of section 657, is to be computed, for the purposes of that paragraph *a* and section 663, without regard to all of those distributions to persons not resident in Canada, including a partnership other than a Canadian partnership, except for distributions of cash denominated in Canadian currency,

if the trust makes a valid election under subsection 2.11 of section 107 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) after 19 December 2006 to have paragraph *a* of that subsection 2.11 apply in relation to all of those distributions; and

(*b*) the income of the trust for the year, determined without reference to paragraph *a* of section 657, is to be computed, for the purposes of that paragraph *a* and section 663, without regard to all of those distributions, except for distributions of cash denominated in Canadian currency, if the trust makes a valid election under subsection 2.11 of section 107 of the Income Tax Act after 19 December 2006 to have paragraph *b* of that subsection 2.11 apply in relation to all of those distributions."

(2) Subsection 1 applies from the taxation year 2002. However, when section 688.1.1 of the Act has effect

(1) after 19 December 2006 and before 15 May 2009, the first paragraph is to be read as if "ces distributions", "des distributions" and "de distributions" were replaced wherever they appear in the French text by "ces attributions", "des attributions" and "d'attributions", respectively; or

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

"**688.1.1.** If a trust that is resident in Canada for a taxation year makes in the taxation year one or more distributions of property in circumstances in which section 688.1 applies, the following rules apply:

(*a*) where the trust so elects, for the purposes of this paragraph, in the prescribed form filed with the Minister with the trust's fiscal return for the year or a preceding taxation year, the income of the trust for the year, determined without reference to paragraph *a* of section 657 is to be computed, for the purposes of that paragraph *a* and section 663, without regard to all of those distributions to persons not resident in Canada, including a partnership other than a Canadian partnership, except for distributions of cash denominated in Canadian currency; and

(*b*) where the trust so elects, for the purposes of this paragraph, in the prescribed form filed with the Minister with the trust's fiscal return for the year or a preceding taxation year, the income of the trust for the year, determined without reference to paragraph *a* of section 657 is to be computed, for the purposes of that paragraph *a* and section 663, without regard to all of those distributions, except for distributions of cash denominated in Canadian currency."

(3) Subsection 1 also applies to the taxation years 2000 and 2001 of a trust that made a valid election under subsection 29 of section 233 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), in which case section 688.1.1 of the Taxation Act is to be read as follows:

"**688.1.1.** If a trust that is resident in Canada for a taxation year makes in the taxation year one or more distributions of property in circumstances in which section 688.1 applies or, in the case of distributions made after 1 October 1996 and before 1 January 2000, in circumstances in which section 692 applied, the following rules apply:

(*a*) where the trust so elects, for the purposes of this paragraph, in the prescribed form filed with the Minister with the trust's fiscal return for the year or a preceding taxation year, the income of the trust for the year, determined without reference to paragraph *a* of section 657 is to be computed, for the purposes of that paragraph *a* and section 663, without regard to all of those distributions to persons not resident in Canada, including a partnership other than a Canadian partnership, except for distributions of cash denominated in Canadian currency; and

(*b*) where the trust so elects, for the purposes of this paragraph, in the prescribed form filed with the Minister with the trust's fiscal return for the year or a preceding taxation year, the income of the trust for the year, determined without reference to paragraph *a* of section 657 is to be computed, for the purposes of that paragraph *a* and section 663, without regard to all of those distributions, except for distributions of cash denominated in Canadian currency."

223. (1) Section 690 of the Act is amended by replacing subparagraph *a*.1 of the first paragraph by the following subparagraph:

"(*a*.1) where the particular time is immediately before the time that is immediately before the time of the taxpayer's death and sections 653 to 656.1 deem the trust to dispose of property at the end of the day that includes the particular time, the amount that would be determined under subparagraph *b* if the taxpayer had died on a day that ended immediately before the time that is immediately before the particular time; and".

(2) Subsection 1 has effect from 26 June 2013.

224. (1) Section 690.0.1 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

"(*a*) the property or property for which it was substituted was held by a trust; and

"(*b*) either

i. the trust was not resident in Canada and the property or property for which it was substituted was not taxable Canadian property of the trust, or

ii. neither the vendor nor a person that would, but for the definition of "controlled" in section 21.0.1, be affiliated with the vendor had a capital interest in the trust."

(2) Subsection 1 applies in respect of a disposition made after 31 October 2011.

225. (1) Section 691 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) the property is distributed on or before the earlier of

i. a reacquisition, in respect of any property of the trust, that occurs immediately after the day described in subparagraph *a* of the first paragraph of section 653, and

ii. the cessation of the trust's existence."

(2) Subsection 1 applies in respect of a distribution made after 31 October 2011.

226. (1) Section 691.1 of the Act is amended by replacing the portion of paragraph *b* before subparagraph i by the following:

"(*b*) section 467 was applicable, or would have been applicable if it were read without reference to "while the transferor is resident in Canada", at a particular time in respect of any property of".

(2) Subsection 1 applies in respect of a distribution made after 31 October 2011.

227. (1) Section 692.0.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**692.0.1.** Where, solely by reason of the application of section 692, subparagraphs *a* to *c* of the first paragraph of section 688 do not apply to a distribution in a taxation year of taxable Canadian property by a trust, for the purposes of sections 1025, 1026 and 1026.0.2 to 1026.2, the first, second and third paragraphs of section 1038 and any regulations made under those provisions, the aggregate of the taxes payable by the trust under this Part for the year is deemed to be the lesser of".

(2) Subsection 1 applies in respect of a distribution made after 31 October 2011.

228. (1) 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, 737.18.17.5, 737.18.26, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.4.7,

737.22.0.7, 737.22.0.10, 737.22.0.13, 737.25, 737.28, 726.28, 726.33 and 726.34."

(2) Subsection 1 applies to a taxation year that ends after 20 November 2012.

229. The heading of Title V of Book IV of Part I of the Act is replaced by the following heading:

"CHARITABLE GIFTS AND OTHER DEDUCTIONS".

230. Section 710.2.1 of the Act is amended by striking out ", the Conseil du patrimoine culturel du Québec".

231. (1) The Act is amended by inserting the following section after section 710.2.1:

"**710.2.1.1.** Despite section 710.2.1, for the purposes of paragraph *a* of section 422, subparagraph ii of paragraph *c* of that section and sections 710 to 716.0.11, where the Minister of Culture and Communications determines an amount to be the fair market value of a property that is the subject of a gift made by a taxpayer on or before the day that is two years after the time that amount is determined and referred to in paragraph *a* of section 710, the following rules apply:

(*a*) the amount so determined is deemed to be the fair market value of the property at the time of the gift or, for the purposes of section 716, its fair market value otherwise determined at that time; and

(*b*) subject to section 716, the amount so determined is deemed to be the taxpayer's proceeds of disposition of the property."

(2) Subsection 1 applies in respect of a gift made after 3 July 2013.

232. (1) The Act is amended by inserting the following sections after section 710.2.5:

"**710.2.6.** A corporation may request, by notice in writing to the Minister of Culture and Communications, a determination of the fair market value of a property (other than a cultural property described in the third paragraph of section 232) it disposes of or proposes to dispose of and that would, if the disposition were made and the documents referred to in section 716.0.1.3 were issued by the Minister of Culture and Communications in respect of the property, be a gift described in subparagraph *b* of the second paragraph of section 716.0.1.1 or in section 716.0.1.2.

"**710.2.7.** The Minister of Culture and Communications shall with all due dispatch make a determination of the fair market value of a property that is the subject of a request referred to in section 710.2.6 and give notice of the

determination in writing to the corporation that has disposed of, or that proposes to dispose of, the property.

However, no such determination is made if the request is received by the Minister of Culture and Communications more than three years after the end of the corporation's taxation year in which the disposition occurred.

"**710.2.8.** Where the Minister of Culture and Communications has, in accordance with section 710.2.7, notified a corporation of the amount determined to be the fair market value of a property it has disposed of or proposes to dispose of, the following rules apply:

(*a*) on receipt of a written request made by the corporation on or before the day that is 90 days after the day that the corporation was so notified, the Minister of Culture and Communications shall with all due dispatch confirm or redetermine the fair market value;

(*b*) the Minister of Culture and Communications may, on that Minister's own initiative, at any time redetermine the fair market value;

(*c*) in the cases referred to in paragraphs *a* and *b*, the Minister of Culture and Communications shall notify the corporation in writing of the confirmation or redetermination; and

(*d*) any such redetermination is deemed to replace all preceding determinations and redeterminations of the fair market value of the property from the time at which the first such determination was made.

"**710.2.9.** Where the Minister of Culture and Communications determines the fair market value of a property in accordance with section 710.2.7, or redetermines that fair market value in accordance with section 710.2.8, and the property has been the subject of a gift described in subparagraph *b* of the second paragraph of section 716.0.1.1 or in section 716.0.1.2, that Minister shall issue to the corporation who made the disposition a certificate that states the fair market value of the property so determined or redetermined and send a copy of that certificate to the donee and the Minister.

Where the Minister of Culture and Communications has issued more than one certificate in respect of the same property, the last certificate is deemed to replace all preceding certificates from the time at which the first certificate was issued."

(2) Subsection 1 has effect from 4 July 2013.

233. (1) Section 710.3 of the Act is amended by replacing paragraph *c* by the following paragraph:

"(*c*) to a certificate issued under section 710.2.5 or 710.2.9 or to a decision of a court resulting from an appeal under section 93.1.15.2 or 93.1.15.3 of the Tax Administration Act (chapter A-6.002)."

(2) Subsection 1 has effect from 4 July 2013.

234. (1) Section 710.4 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) the fair market value of a recognized gift with reserve of usufruct or use, in relation to a work of art or a cultural property described in the third paragraph of section 232, is deemed to be equal to the product obtained by multiplying the amount of the fair market value of the work of art or of the cultural property, as the case may be, otherwise determined with reference to sections 710.1, 710.2, 710.2.1, 710.2.1.1, 714.2 and 716 by the appropriate percentage determined in section 710.5."

(2) Subsection 1 applies in respect of a gift made after 3 July 2013.

235. (1) Section 714.1 of the Act is amended

(1) by replacing "réfère le premier alinéa" in the second paragraph in the French text by "le premier alinéa fait référence";

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

"This section does not apply where a corporation makes a gift of a work of art referred to in section 716.0.1.2 to a donee described in subparagraph *c* of the second paragraph of that section."

(2) Paragraph 2 of subsection 1 applies in respect of a gift made after 3 July 2013.

236. (1) Section 716.0.1.1 of the Act is replaced by the following section:

"**716.0.1.1.** For the purpose of determining the amount that is deductible under paragraphs *a* and *d* of section 710 in computing the taxable income of a corporation for a taxation year, the eligible amount of a gift described in the second paragraph is to be increased by 1/4 of that amount.

The gift to which the first paragraph refers is

(*a*) a gift of a work of art to a Québec museum; or

(*b*) any of the following gifts if the fair market value of the property that is the subject of the gift is determined under any of sections 710.1, 710.2, 710.2.1 and 710.2.1.1:

i. unless it is described in subparagraph *a*, a gift of a work of public art that meets the following conditions:

(1) it is made to the State, except an educational institution that is a mandatary of the State, or

(2) a certificate has been issued by the Minister of Culture and Communications in respect of the work for the purposes of this section,

ii. a gift of an eligible immovable if a qualification certificate has been issued by the Minister of Culture and Communications in respect of the building for the purposes of this section, or

iii. a gift of an eligible immovable to any of the following entities that acquires the building with a view to carrying on all or part of its activities in it:

(1) a registered charity operating in Québec in the field of arts or culture,

(2) a registered cultural or communications organization, or

(3) a registered museum.

For the purposes of subparagraphs ii and iii of subparagraph *b* of the second paragraph, an eligible immovable means a building situated in Québec, including the land subjacent to it and such portion of any contiguous land as can reasonably be regarded as contributing to the use and enjoyment of the building."

(2) Subsection 1 applies in respect of a gift made after 3 July 2013.

237. (1) The Act is amended by inserting the following sections after section 716.0.1.1:

"**716.0.1.2.** For the purpose of determining the amount that is deductible under paragraphs *a* and *d* of section 710 in computing the taxable income of a corporation for a taxation year, the eligible amount of a gift of a work of public art described in the second paragraph is to be increased by 1/2 of that amount if the fair market value of the work is determined under any of sections 710.1, 710.2, 710.2.1 and 710.2.1.1.

The gift to which the first paragraph refers is the gift of a work of public art in respect of which a certificate has been issued by the Minister of Culture and Communications for the purposes of this section and that is made to

(*a*) an educational institution that is a mandatary of the State;

(*b*) a school board governed by the Education Act (chapter I-13.3) or the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14); or

(*c*) a registered charity whose mission is teaching and that is

i. an educational institution established under an Act of the Parliament of Québec, other than an institution described in subparagraph *a*,

ii. a college governed by the General and Vocational Colleges Act (chapter C-29),

iii. a private educational institution accredited for subsidies purposes under the Act respecting private education (chapter E-9.1), or

iv. a university-level educational institution referred to in any of paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1).

"**716.0.1.3.** No corporation is entitled to an increase of the eligible amount of a gift for a taxation year, in relation to a gift described in subparagraph *b* of the second paragraph of section 716.0.1.1 or in section 716.0.1.2, unless it files with the Minister, together with the fiscal return it is required to file under section 1000 for the year, the following documents issued by the Minister of Culture and Communications:

(*a*) in relation to a gift of a work of public art,

i. in respect of which subparagraph 1 of subparagraph i of subparagraph *b* of the second paragraph of section 716.0.1.1 applies, a copy of any certificate relating to the fair market value of the work, or

ii. in respect of which subparagraph 2 of subparagraph i of subparagraph *b* of the second paragraph of section 716.0.1.1 or section 716.0.1.2 applies, a copy of the certificate relating to the work and of any certificate relating to the fair market value of the work; or

(*b*) in relation to the gift of an eligible immovable,

i. in respect of which subparagraph ii of subparagraph *b* of the second paragraph of section 716.0.1.1 applies, a copy of the qualification certificate relating to the building and of any certificate relating to the fair market value of the immovable, or

ii. in respect of which subparagraph iii of subparagraph *b* of the second paragraph of section 716.0.1.1 applies, a copy of any certificate relating to the fair market value of the immovable."

(2) Subsection 1 applies in respect of a gift made after 3 July 2013.

238. (1) Section 725 of the Act is amended by replacing "Department of Human Resources and Skills Development Act" in paragraph *c*.2 by "Department of Employment and Social Development Act".

(2) Subsection 1 has effect from 12 December 2013.

239. (1) Section 725.1.2 of the Act is amended, in the second paragraph,

(1) by replacing the portion before subparagraph *a* in the French text by the following:

"Le montant auquel le premier alinéa fait référence en est un reçu dans l'année au titre ou en paiement intégral ou partiel de l'un ou l'autre des montants suivants :";

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

"(*c*.1) an earnings loss benefit, a supplementary retirement benefit or a permanent impairment allowance payable under Part 2 of the Canadian Forces Members and Veterans Re-establishment and Compensation Act (Statutes of Canada, 2005, chapter 21);".

(2) Paragraph 2 of subsection 1 has effect from 1 April 2006.

240. (1) Section 725.7.2 of the Act is amended by replacing "as defined in" by "as defined in the first paragraph of".

(2) Subsection 1 has effect from 1 January 2014.

241. (1) The Act is amended by inserting the following after section 726.4.0.1:

"**TITLE VI.3.0.2**

"TAX-FREE RESERVE OF A QUALIFIED SHIPOWNER

"**726.4.0.2.** A corporation may deduct for the year the amount provided for in section 979.38."

(2) Subsection 1 has effect from 5 June 2014.

242. (1) The Act is amended by inserting the following section after section 726.4.10.3:

"**726.4.10.4.** Despite sections 726.4.10.1 to 726.4.10.3, if an expense referred to in subparagraph i of paragraph *a* of section 726.4.10 was incurred after 4 June 2014, the percentage of 33 1/3% mentioned in that paragraph *a* is to be replaced, in respect of the expense, by a percentage of 10%.

The first paragraph does not apply in respect of an expense incurred as a result of

(*a*) an investment made on or before 4 June 2014, in relation to a flow-through share issued after that date; or

(*b*) an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus, as the case may be, made on or before 4 June 2014, in relation to a flow-through share issued after that date."

(2) Subsection 1 has effect from 5 June 2014.

243. (1) The Act is amended by inserting the following section after section 726.4.11.3:

"**726.4.11.4.** Despite sections 726.4.11.1 to 726.4.11.3, if an amount referred to in paragraph *b* of section 726.4.11 in respect of an individual is an amount in respect of which the consideration given by the individual was property or services the cost of which may reasonably be regarded as an expense in respect of which section 726.4.10.4 applied, the percentage of 33 1/3% mentioned in paragraph *b* of section 726.4.11 is to be replaced, in respect of that amount, by a percentage of 10%."

(2) Subsection 1 has effect from 5 June 2014.

244. (1) Section 726.4.14 of the Act is amended

(1) by replacing "For the purposes of" in the portion before paragraph *a* by "In";

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

"(*b*) none of its members is a member of an associated group, within the meaning of section 726.4.17.18.1, a member of which operates a mineral resource or an oil or gas well."

(2) Subsection 1 applies in respect of expenses incurred as a consequence of the acquisition of a flow-through share issued after 31 December 2013.

245. (1) Section 726.4.15 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) the corporation is not a member of an associated group, within the meaning of section 726.4.17.18.1, a member of which operates a mineral resource or an oil or gas well."

(2) Subsection 1 applies in respect of expenses incurred as a consequence of the acquisition of a flow-through share issued after 31 December 2013.

246. (1) The Act is amended by inserting the following section after section 726.4.17.2.3:

"**726.4.17.2.4.** Despite sections 726.4.17.2.1 to 726.4.17.2.3, if an expense referred to in paragraph *a* of section 726.4.17.2 was incurred after 4 June 2014, the percentage of 33 1/3% mentioned in that section is to be replaced, in respect of the expense, by a percentage of 10%.

The first paragraph does not apply in respect of an expense incurred as a result of

(*a*) an investment made on or before 4 June 2014, in relation to a flow-through share issued after that date; or

(*b*) an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus, as the case may be, made on or before 4 June 2014, in relation to a flow-through share issued after that date."

(2) Subsection 1 has effect from 5 June 2014.

247. (1) The Act is amended by inserting the following section after section 726.4.17.3.3:

"**726.4.17.3.4.** Despite sections 726.4.17.3.1 to 726.4.17.3.3, if an amount referred to in paragraph *b* of section 726.4.17.3 in respect of an individual is an amount in respect of which the consideration given by the individual was property or services the cost of which may reasonably be regarded as an expense in respect of which section 726.4.17.2.4 applied, the percentage of 33 1/3% mentioned in paragraph *b* of section 726.4.17.3 is to be replaced, in respect of that amount, by a percentage of 10%."

(2) Subsection 1 has effect from 5 June 2014.

248. (1) Section 726.4.17.6 of the Act is amended

(1) by replacing "For the purposes of" in the portion before paragraph *a* by "In";

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

"(*b*) none of its members is a member of an associated group, within the meaning of section 726.4.17.18.1, a member of which operates a mineral resource or an oil or gas well."

(2) Subsection 1 applies in respect of expenses incurred as a consequence of the acquisition of a flow-through share issued after 31 December 2013.

249. (1) Section 726.4.17.7 of the Act is amended

(1) by replacing "For the purposes of" in the portion before paragraph *a* by "In";

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

"(*b*) the corporation is not a member of an associated group, within the meaning of section 726.4.17.18.1, a member of which operates a mineral resource or an oil or gas well."

(2) Subsection 1 applies in respect of expenses incurred as a consequence of the acquisition of a flow-through share issued after 31 December 2013.

250. (1) The Act is amended by inserting the following section after section 726.4.17.12:

"**726.4.17.12.1.** Where, after 4 June 2014, a corporation makes a public issue of shares referred to in the first paragraph of section 726.4.17.12, the percentage of 15% mentioned in subparagraph ii of subparagraph *a* of the second paragraph of that section is, in respect of the share issue, to be replaced by a percentage of 12%.

The first paragraph does not apply in respect of a public issue of shares following

(*a*) an investment made on or before 5 June 2014; or

(*b*) an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus, as the case may be, made on or before 4 June 2014."

(2) Subsection 1 has effect from 5 June 2014.

251. (1) The Act is amended by inserting the following section after section 726.4.17.13:

"**726.4.17.13.1.** Where, after 4 June 2014, a partnership makes a public issue of securities referred to in the first paragraph of section 726.4.17.13, the percentage of 15% mentioned in subparagraph ii of subparagraph *a* of the second paragraph of that section is, in respect of the security issue, to be replaced by a percentage of 12%.

The first paragraph does not apply in respect of a public issue of securities following

(*a*) an investment made on or before 4 June 2014; or

(*b*) an application for a receipt for the preliminary prospectus or an application for an exemption from filing a prospectus, as the case may be, made on or before 4 June 2014."

(2) Subsection 1 has effect from 5 June 2014.

252. (1) Section 726.4.17.18 of the Act is amended

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

"“associated group” at any time has the meaning assigned by section 726.4.17.18.1;";

(2) by replacing paragraph *b* of the definition of “qualified corporation” by the following paragraph:

“(*b*) the corporation is not a member of an associated group a member of which operates a mineral resource or an oil or gas well;”;

(3) by replacing paragraph *b* of the definition of “qualified partnership” by the following paragraph:

“(*b*) none of its members is a member of an associated group a member of which operates a mineral resource or an oil or gas well.”

(2) Subsection 1 applies in respect of expenses incurred as a consequence of the acquisition of a flow-through share issued after 31 December 2013.

253. (1) The Act is amended by inserting the following section after section 726.4.17.18:

“**726.4.17.18.1.** An associated group at any given time means all the corporations that are associated with each other at that time.

For the purposes of the first paragraph, the following rules apply:

(*a*) a business carried on by an individual, other than a trust, is deemed to be carried on by a corporation all the voting shares in the capital stock of which are owned at the given time by the individual;

(*b*) a partnership is deemed to be a corporation whose taxation year corresponds to the partnership’s fiscal period and all the voting shares in the capital stock of which are owned at the given time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership’s fiscal period that includes that time; and

(*c*) a trust is deemed to be a corporation all the voting shares in the capital stock of which

i. in the case of a testamentary trust under which one or more beneficiaries are entitled to receive all of the income of the trust that arose before the date of death of one or the last surviving of those beneficiaries (in this subparagraph *c* referred to as the “distribution date”) and under which no other person can, before the distribution date, receive or otherwise obtain the enjoyment of any of the income or capital of the trust,

(1) if such a beneficiary's share of the income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, and if the given time occurs before the distribution date, are owned at that time by the beneficiary, or

(2) if subparagraph 1 does not apply and the given time occurs before the distribution date, are owned at that time by such a beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of the beneficial interests in the trust of all the beneficiaries,

ii. if a beneficiary's share of the accumulating income or of the capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, are owned at the given time by the beneficiary, unless subparagraph i applies and that time occurs before the distribution date,

iii. in any case where subparagraph ii does not apply, are owned at the given time by the beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of all beneficial interests in the trust, unless subparagraph i applies and that time occurs before the distribution date, and

iv. in the case of a trust referred to in section 467, are owned at the given time by the person referred to in that section from whom property of the trust or property for which property of the trust was substituted was directly or indirectly received."

(2) Subsection 1 has effect from 1 January 2014.

254. (1) Section 726.6 of the Act is amended, in the first paragraph,

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

"i. an immovable that was used in the course of carrying on the business of farming in Canada by";

(2) by replacing the portion of subparagraph i of subparagraph *a*.0.1 before subparagraph 1 by the following:

"i. an immovable or a fishing boat that was used in the course of carrying on a fishing business in Canada by";

(3) by inserting ", a pooled registered pension plan" after "a registered pension plan" in subparagraph 1 of subparagraph i of subparagraph *a*.2.

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of a disposition of property that occurs after 1 May 2006.

(3) Paragraph 3 of subsection 1 has effect from 14 December 2012.

255. (1) Section 726.6.3 of the Act is amended, in the first paragraph,

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

"(*a*) the property or a property for which the property was substituted meets the following conditions:

i. throughout the period of at least 24 months preceding that time, the property was owned by any one or more of

(1) the individual or the spouse, a child or the father or mother of the individual,

(2) a partnership, an interest in which is an interest in a family farm partnership of the individual or of the individual's spouse,

(3) if the individual is a personal trust, the individual from whom the trust acquired the property or the spouse, a child or the father or mother of the individual, or

(4) a personal trust from which the individual or a child or the father or mother of the individual acquired the property, and

ii. either

(1) in at least two years while the property was owned by one or more persons referred to in subparagraph i, the property was used principally in a farming business carried on in Canada in which an individual referred to in subparagraph i, or if the individual is a personal trust, a beneficiary under the trust, was actively engaged on a regular and continuous basis, and the gross revenue of a person referred to in subparagraph i (in this subparagraph 1 referred to as the "operator") from such a business for the period during which the property was owned by a person referred to in subparagraph i exceeded the income of the operator from all other sources for that period, or

(2) throughout a period of at least 24 months while the property was owned by one or more persons or partnerships referred to in subparagraph i, the property was used by a corporation described in subparagraph 4 of subparagraph i of subparagraph *a* of the first paragraph of section 726.6 or by a partnership described in subparagraph 5 of that subparagraph i in a farming business in which an individual described in any of subparagraphs 1 to 3 of that subparagraph i was actively engaged on a regular and continuous basis; and";

(2) by striking out subparagraph *b*.

(2) Subsection 1 applies in respect of the disposition of property that occurs after 5 November 2010.

256. (1) Section 726.11 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**726.11.** Despite sections 726.7 to 726.7.3, no amount may be deducted under this Title in respect of the capital gain of an individual for a particular taxation year in computing the individual's taxable income for the particular year or any subsequent taxation year, if the individual knowingly or under circumstances amounting to gross negligence".

(2) Subsection 1 applies in respect of a taxation year for which the fiscal return referred to in section 1000 of the Act was not filed before 31 October 2011, except in respect of gains realized in another taxation year for which a fiscal return referred to in that section was filed before that date.

257. (1) Section 726.19 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

"**726.19.** Despite any other provision of this Act, a trust described in subparagraph *a* of the first paragraph and the second paragraph of section 653 or in subparagraph *a*.1 of that first paragraph, other than an alter ego trust or a joint spousal trust, may, in computing its taxable income for its taxation year that includes the day determined in respect of the trust under subparagraph *a* or *a*.1 of the first paragraph of section 653, as the case may be, deduct under this Title an amount equal to the least of".

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

258. (1) The Act is amended by inserting the following section after section 733.0.5:

"**733.0.5.1.** For the purpose of determining the amount of the non-capital loss, farm loss, net capital loss or limited partnership loss for a taxation year of a corporation that carries on a recognized business in the year or is a member of a partnership that carries on such a recognized business in a fiscal period of the partnership ending in the year, in relation to a large investment project of the corporation or partnership, as the case may be, in respect of which a certificate was issued for the corporation's taxation year or the partnership's fiscal period, the following rules apply:

(*a*) where, in respect of the corporation for the year, the amount determined under subparagraph *a* of the second paragraph of section 737.18.17.5 exceeds the amount determined under subparagraph *b* of that paragraph,

i. the amount that is the income or portion of the income, as the case may be, of the corporation for the year, determined under that subparagraph *a*, is, in the proportion determined in the second paragraph, deemed to be nil, and

ii. the amount that is the loss or portion of the loss, as the case may be, of the corporation for the year, determined under that subparagraph *b*, is, in the proportion determined in the second paragraph, deemed to be nil; and

(*b*) where, in respect of the partnership for the fiscal period, the amount determined under subparagraph *d* of the second paragraph of section 737.18.17.5 exceeds the amount determined under subparagraph *e* of that paragraph,

i. the corporation's share of the amount that is the income or portion of the income, as the case may be, determined under that subparagraph *d* in respect of the partnership for the fiscal period, is, in the proportion determined in the second paragraph, deemed to be nil, and

ii. the corporation's share of the amount that is the loss or portion of the loss, as the case may be, determined under that subparagraph *e* in respect of the partnership for the fiscal period, is, in the proportion determined in the second paragraph, deemed to be nil.

The proportion to which the first paragraph refers is the proportion that the amount that would be determined in respect of the corporation for the year under section 737.18.17.5 if, for the purposes of section 737.18.17.6, its taxable income for the year otherwise determined were equal to the particular amount that is the total of the amounts determined in accordance with subparagraphs *a* and *b* of the first paragraph of section 737.18.17.5, is of that particular amount.

For the purposes of the first paragraph, a corporation's share of an amount is equal to the agreed proportion of that amount in respect of the corporation for the partnership's fiscal period.

In this section, "certificate", "large investment project" and "recognized business" have the meaning assigned by the first paragraph of section 737.18.17.1."

(2) Subsection 1 applies to a taxation year that ends after 20 November 2012.

259. (1) Section 736.4 of the Act is amended by replacing "766.16" in subparagraph *b* of the first paragraph by "766.3.1".

(2) Subsection 1 applies from the taxation year 2013.

260. (1) The Act is amended by inserting the following after section 737.18.17:

"**TITLE VII.2.3.1**

"DEDUCTION RELATING TO THE CARRYING OUT OF A LARGE INVESTMENT PROJECT

"**CHAPTER I**

"INTERPRETATION AND GENERAL RULES

"**737.18.17.1.** In this Title, unless the context indicates otherwise,

"certificate" for a taxation year of a corporation or a fiscal period of a partnership, in relation to a large investment project, means the certificate that, for the purposes of this Title, is issued by the Minister of Finance, in relation to the large investment project for the corporation's taxation year or the partnership's fiscal period, as the case may be;

"date of the beginning of the tax-free period" in respect of a large investment project means the date that is specified as such in the first certificate in relation to the large investment project;

"eligible activities" of a corporation or a partnership, in relation to a large investment project, means, subject to section 737.18.17.4, the activities or part of the activities that are carried on by the corporation or partnership, as the case may be, in the course of carrying on its recognized business in relation to the large investment project and that arise from the project, except, in the case of a corporation, the activities that

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

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

"large investment project" of a corporation or a partnership means an investment project in respect of which a qualification certificate has been issued to the corporation or partnership, as the case may be, by the Minister of Finance, for the purposes of this Title;

"prior loss attributable to eligible activities" of a corporation for a taxation year or of a partnership for a fiscal period means the amount determined by the formula

A – B;

"recognized business" of a corporation or a partnership in relation to a large investment project means a business or part of a business, carried on in Québec by the corporation or partnership, in connection with which the large investment project was carried out or is in the process of being carried out and in respect of which the corporation or partnership keeps separate accounts in relation to the eligible activities of the corporation or partnership, in relation to the project;

"tax-free period" of a corporation or a partnership, for a taxation year or a fiscal period, in relation to a large investment project, means the part of the taxation year or fiscal period that is both covered by a certificate issued to the corporation or partnership in respect of the large investment project and included in the 10-year period that begins on the date of the beginning of the tax-free period in respect of the project or, where the corporation or partnership acquired all or substantially all of the recognized business in relation to the project and the Minister of Finance authorized the transfer of the carrying out of the project to the corporation or partnership, according to the qualification certificate issued to the corporation or partnership, in relation to the project, in the part of that 10-year period that begins on the date of acquisition of the recognized business;

"total qualified capital investments", at a particular date, of a corporation or a partnership, in relation to a large investment project, means the aggregate of the expenditures of a capital nature incurred by the corporation or partnership, as the case may be, from the beginning of the carrying out of the large investment project until that date, to obtain goods or services with a view to establishing, in Québec, the recognized business of the corporation or partnership, in relation to the project, or with a view to increasing or modernizing the production of such a business, except such expenditures that are related to the purchase or use of land or the acquisition of a business already carried on in Québec.

In the formula in the definition of "prior loss attributable to eligible activities" of a corporation for a particular taxation year or of a partnership for a particular fiscal period, in the first paragraph,

(*a*) A is

i. in relation to a corporation, the aggregate of all amounts each of which is the amount, in respect of the corporation, for a taxation year preceding the particular year, by which the amount determined under subparagraph *b* of the second paragraph of section 737.18.17.5 exceeds the amount determined under subparagraph *a* of that second paragraph, and

ii. in relation to a partnership, the aggregate of all amounts each of which is the amount, in respect of the partnership, for a fiscal period preceding the particular fiscal period, by which the amount determined under subparagraph *e* of the second paragraph of section 737.18.17.5 exceeds the amount determined under subparagraph *d* of that second paragraph; and

(*b*) B is

i. in relation to a corporation, the aggregate of all amounts each of which is the amount that reduced, because of C in the formula in subparagraph *a* of the first paragraph of section 737.18.17.5, the amount that would have been otherwise deductible by the corporation, under that section, for a taxation year preceding the particular year, and

ii. in relation to a partnership, the aggregate of all amounts each of which is the amount that reduced, because of F in the formula in subparagraph *b* of

the first paragraph of section 737.18.17.5, the amount of which a portion would have been otherwise deductible by a corporation that is a member of the partnership, under that section, for a taxation year in which a fiscal period preceding the particular fiscal period of the partnership ends.

"**737.18.17.2.** For the purposes of this Title, to determine the income or loss of a corporation for a taxation year, or of a partnership for a fiscal period, from its eligible activities in relation to a large investment project, the income or loss is to be computed as if

(*a*) the eligible activities were the carrying on of a separate business; and

(*b*) the corporation or partnership were deducting in computing its income for the taxation year or fiscal period and had deducted in computing its income for any preceding taxation year or fiscal period, in relation to the separate business, the maximum amount in respect of any reserve, allowance or other amount.

For the purposes of subparagraph *b* of the first paragraph, the following rules must be taken into consideration:

(*a*) the undepreciated capital cost, on the date described in the third paragraph for the corporation or partnership, in respect of the large investment project, of depreciable property of a prescribed class in relation to the separate business referred to in subparagraph *a* of the first paragraph, is deemed to include the amount that is the amount by which the total depreciation, within the meaning of paragraph *b* of section 93, allowed to the corporation or partnership, as the case may be, before that date, in respect of property of that class, exceeds the aggregate of all amounts each of which is an amount that the corporation or partnership, as the case may be, included, under section 94, in respect of property of that class, in computing its income for a taxation year or fiscal period ending before that date; and

(*b*) the eligible incorporeal capital amount of the corporation or partnership, in respect of the separate business referred to in subparagraph *a* of the first paragraph, on the date described in the third paragraph for the corporation or partnership, in relation to the large investment project, is deemed to include the amount that is the amount by which the aggregate of all amounts each of which is an amount that the corporation or partnership, as the case may be, deducted in computing its income from the separate business, under paragraph *b* of section 130, for a taxation year or fiscal period that ended before that date, exceeds the aggregate of all amounts each of which is an amount that the corporation or partnership, as the case may be, included in computing its income from the separate business under section 105 for such a taxation year or fiscal period.

The date to which subparagraphs *a* and *b* of the second paragraph refer is the date of the beginning of the tax-free period in respect of the large investment project, unless the corporation or partnership acquired all or substantially all

of the recognized business in relation to the large investment project and the Minister of Finance authorized the transfer of the carrying out of the project to the corporation or partnership, according to the qualification certificate issued to the corporation or partnership, in relation to the project, in which case it is the date of acquisition of the recognized business.

"**737.18.17.3.** Where, at any time, a corporation or a partnership (in this section referred to as the "acquirer") acquired all or substantially all of a recognized business from another corporation or partnership (in this section referred to as the "vendor"), in relation to a large investment project, and the Minister of Finance previously authorized the transfer of the carrying out of the large investment project to the acquirer, according to a qualification certificate issued by that Minister to the acquirer in respect of the project,

(*a*) the following rules must be taken into consideration for the purposes of this Title:

i. for the purpose of computing the prior loss attributable to eligible activities of the acquirer for a taxation year or fiscal period that ends after that time, there shall be added to the amount otherwise represented by A in the formula in the definition of "prior loss attributable to eligible activities" in the first paragraph of section 737.18.17.1, unless it is otherwise included in that amount, the portion that is reasonably attributable to the recognized business of the amount by which the aggregate of the following amounts exceeds the amount represented by C or F in the formula in subparagraph *a* or *b* of the first paragraph of section 737.18.17.5, in respect of the vendor for that taxation year or fiscal period:

(1) the amount, in respect of the vendor for the taxation year or fiscal period, by which the amount determined under subparagraph *b* or *e* of the second paragraph of section 737.18.17.5 exceeds the amount determined under subparagraph *a* or *d* of that second paragraph, and

(2) the prior loss attributable to eligible activities of the vendor for that taxation year or fiscal period, and

ii. for the purpose of computing the prior loss attributable to eligible activities of the vendor for a taxation year or fiscal period that ends after that time, there shall be added to the amount otherwise represented by B in the formula in the definition of "prior loss attributable to eligible activities" in the first paragraph of section 737.18.17.1, the portion of the excess amount referred to in subparagraph i, in respect of the acquirer for such a taxation year or fiscal period; and

(*b*) the following rules must be taken into consideration when determining, for the purposes of subparagraphs *a* and *b* or *d* and *e* of the second paragraph of section 737.18.17.5, the amount referred to therein in relation to the large investment project:

i. the taxation year or fiscal period of the vendor that includes that time is deemed to end immediately before that time, and

ii. the taxation year or fiscal period of the acquirer that includes that time is deemed to begin at that time.

"**737.18.17.4.** If, at a particular time, the activities carried on in Québec by a person or a partnership in relation to a business diminish or cease and it may reasonably be considered that, as a result, a corporation or another partnership begins, after the particular time, to carry on similar activities in the course of carrying on a recognized business, in relation to a large investment project, or increases the scope of similar activities carried on in the course of carrying on such a business, those activities or portions of activities, as the case may be, are, subject to section 737.18.17.3, deemed not to be eligible activities of the corporation or of the other partnership carried on in the course of carrying on the recognized business.

"**CHAPTER II**

"DEDUCTION

"**737.18.17.5.** A corporation that, in a taxation year, carries on a recognized business in relation to a large investment project or is a member of a partnership that carries on such a recognized business in the partnership's fiscal period ending in that year, may, subject to the third paragraph, deduct in computing its taxable income for the year, if a certificate has been issued for the year or fiscal period in relation to the large investment project, an amount not exceeding the portion of its income for the year that may reasonably be considered to be equal to the lesser of the amount determined in accordance with section 737.18.17.6, in respect of the corporation for the year, and the aggregate of

(*a*) the amount determined by the formula

(A – B) – C; and

(*b*) the aggregate of all amounts each of which is the corporation's share of the amount determined, in respect of such a partnership of which the corporation is a member, by the formula

(D – E) – F.

In the formulas in the first paragraph,

(*a*) A is the aggregate of all amounts each of which is equal to the amount obtained by multiplying the corporation's income for the taxation year from its eligible activities, in relation to a large investment project, by the proportion that the number of days in the corporation's tax-free period for the year, in relation to the large investment project, is of the number of days in the year;

(*b*) B is the aggregate of all amounts each of which is equal to the amount obtained by multiplying the corporation's loss for the taxation year from its eligible activities, in relation to a large investment project, by the proportion that the number of days in the corporation's tax-free period for the year, in relation to the large investment project, is of the number of days in the year;

(*c*) C is the prior loss attributable to eligible activities of the corporation for the year;

(*d*) D is the aggregate of all amounts each of which is equal to the amount obtained by multiplying the partnership's income for the fiscal period from its eligible activities, in relation to a large investment project, by the proportion that the number of days in the partnership's tax-free period for the fiscal period, in relation to the large investment project, is of the number of days in the fiscal period;

(*e*) E is the aggregate of all amounts each of which is equal to the amount obtained by multiplying the partnership's loss for the fiscal period from its eligible activities, in relation to a large investment project, by the proportion that the number of days in the partnership's tax-free period for the fiscal period, in relation to the large investment project, is of the number of days in the fiscal period; and

(*f*) F is the prior loss attributable to eligible activities of the partnership for the fiscal period.

A corporation may deduct an amount under the first paragraph in computing its taxable income for a taxation year only if it encloses, with the fiscal return it is required to file under section 1000 for the year,

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

(*b*) in relation to each large investment project referred to in the first paragraph of the corporation or of a partnership of which the corporation is a member,

i. the financial statements relating to the eligible activities of the corporation or partnership, in relation to the large investment project, for the taxation year or fiscal period, as the case may be,

ii. a copy of the qualification certificate issued to the corporation or partnership in respect of the large investment project,

iii. a copy of the certificate issued for the corporation's taxation year or the partnership's fiscal period, as the case may be, in relation to the large investment project,

iv. where the large investment project is a project of the partnership, a copy of each agreement referred to in section 737.18.17.10 in respect of the fiscal

period of the partnership that ends in the taxation year or in a preceding taxation year, in relation to the project, unless it has already been filed, and

v. where the corporation or partnership acquired or sold all or substantially all of the recognized business in relation to the large investment project, a copy of the agreement referred to in section 737.18.17.12 in respect of the transfer, unless it has already been filed.

For the purposes of subparagraph *b* of the first paragraph, the corporation's share of an amount, for a fiscal period of a partnership, is equal to the agreed proportion of that amount in respect of the corporation for the partnership's fiscal period.

"**737.18.17.6.** The amount to which the first paragraph of section 737.18.17.5 refers in respect of a corporation for a taxation year is equal, subject to subparagraph *a* of the first paragraph of section 737.18.17.7, to the aggregate of the following amounts that is multiplied, if the corporation has an establishment situated outside Québec, by the reciprocal of the proportion that its business carried on in Québec is of the aggregate of its business carried on in Canada or in Québec and elsewhere, as determined under subsection 2 of section 771:

(*a*) 100/11.9 of the lesser of the aggregate of all amounts each of which is the corporation's tax exemption amount for the year in respect of a large investment project of the corporation, or of a partnership of which it is a member, that is referred to in the first paragraph of section 737.18.17.5 and the amount that is determined in its respect for the year under subparagraph ii of subparagraph *d* of the fifth paragraph; and

(*b*) 100/8 of the amount by which the aggregate of all amounts each of which is the corporation's tax exemption amount for the year in respect of a large investment project of the corporation, or of a partnership of which it is a member, that is referred to in the first paragraph of section 737.18.17.5 exceeds the amount that is determined in its respect for the year under subparagraph ii of subparagraph *d* of the fifth paragraph.

For the purposes of this section, a corporation's tax exemption amount for a taxation year in respect of a large investment project of the corporation, or of a partnership of which it is a member, is equal to the lesser of the amount that is determined under the fourth paragraph, for the year, in relation to the large investment project and the balance of the corporation's tax assistance limit for the year in respect of the project.

The balance of a corporation's tax assistance limit, for a particular taxation year, in respect of a large investment project, is equal to

(*a*) in the case of a large investment project of the corporation, the amount by which the corporation's tax assistance limit, in relation to the project, determined in accordance with section 737.18.17.8, exceeds the aggregate of

i. the aggregate of all amounts each of which is, for a preceding taxation year, in relation to the large investment project, equal to the amount determined by the formula

$A \times B \times C$,

ii. the aggregate of all amounts each of which is the corporation's contribution exemption amount, for the particular taxation year or a preceding taxation year, in respect of the large investment project, determined in accordance with the second paragraph of section 34.1.0.3 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), and

iii. where, at any time in the particular taxation year, the corporation transfers its recognized business in relation to the large investment project to another corporation or a partnership, the amount that was transferred to the other corporation or the partnership pursuant to the agreement referred to in section 737.18.17.12 in respect of the transfer; or

(*b*) in the case of a large investment project of a partnership of which the corporation is a member, the amount by which the corporation's tax assistance limit for the particular year, in relation to the large investment project, determined in accordance with section 737.18.17.9 exceeds the aggregate of all amounts each of which is, for a preceding taxation year, in relation to the project, equal to the amount determined by the formula

$A \times B \times C$.

The amount to which the second paragraph refers, for a taxation year of the corporation, in relation to a large investment project, is determined by the formula

$A \times D \times E$.

In the formulas in the third and fourth paragraphs,

(*a*) A is 1, unless the corporation has an establishment situated outside Québec for the taxation year, in which case it is the proportion that the corporation's business carried on in Québec is of the aggregate of its business carried on in Canada or in Québec and elsewhere, as determined under subsection 2 of section 771 for the year;

(*b*) B is the aggregate of, subject to subparagraph *b* of the first paragraph of section 737.18.17.7,

i. 8% of the amount by which the amount that would be determined in respect of the corporation for the year under section 771.2.1.2 if no reference were made to section 771.2.5.1 and, for the purposes of paragraph *b* of section 771.2.1.2, its taxable income for the year were computed without reference to section 737.18.17.5, exceeds the amount determined in its respect for the year under section 771.2.1.2, and

ii. 11.9% of the amount by which the amount that is deducted by the corporation in computing its taxable income for the year under section 737.18.17.5 exceeds the excess amount determined under subparagraph i;

(*c*) C is the proportion that the corporation's tax exemption amount for the year in respect of the large investment project is of the aggregate of all amounts each of which is the corporation's tax exemption amount for the year in respect of a large investment project of the corporation, or of a partnership of which it is a member, that is referred to in the first paragraph of section 737.18.17.5 for the year;

(*d*) D is the aggregate of, subject to subparagraph *b* of the first paragraph of section 737.18.17.7,

i. 8% of the amount by which the amount that would be determined in respect of the corporation for the year under section 771.2.1.2 if no reference were made to section 771.2.5.1 and, for the purposes of paragraph *b* of section 771.2.1.2, its taxable income for the year were computed without reference to section 737.18.17.5, exceeds the amount that would be determined in its respect for the year under section 771.2.1.2 if the corporation were to deduct, in computing its taxable income, the amount that, but for this section, would be determined under section 737.18.17.5, and

ii. 11.9% of the amount by which the amount that could be deducted in computing the corporation's taxable income for the year under section 737.18.17.5 if no reference were made to this section exceeds the excess amount determined under subparagraph i; and

(*e*) E is

i. in the case of a large investment project of the corporation, the proportion that the amount that A would be in the formula in subparagraph *a* of the first paragraph of section 737.18.17.5, for the taxation year, in respect of the corporation, if the corporation's income referred to in subparagraph *a* of the second paragraph of that section were derived only from its eligible activities, in relation to the large investment project, is of the total of the amount that A is in that formula for the year, in respect of the corporation, and the aggregate of all amounts each of which is the corporation's share of the amount that D is in the formula in subparagraph *b* of that first paragraph for the fiscal period of a partnership of which the corporation is a member that ends in the year, or

ii. in the case of a large investment project of a partnership of which the corporation is a member, the proportion that the corporation's share of the amount that D would be in the formula in subparagraph *b* of the first paragraph of section 737.18.17.5, for the fiscal period of the partnership that ends in the taxation year, if the partnership's income referred to in subparagraph *d* of the second paragraph of that section were derived only from its eligible activities, in relation to the large investment project, is of the total of the amount that A is in the formula in subparagraph *a* of that first paragraph for the year, in respect of the corporation, and the aggregate of all amounts each of which is the

corporation's share of the amount that D is for the fiscal period of a partnership of which the corporation is a member that ends in the year.

For the purpose of determining the amount referred to in subparagraph i of subparagraph *a* of the third paragraph or in subparagraph *b* of that paragraph for any preceding taxation year for which section 733.0.5.1 applies to the corporation, subparagraph *b* of the fifth paragraph is to be read as if

(*a*) the amount that is deducted by the corporation in computing its taxable income for the year under section 737.18.17.5 were increased by the amount by which its non-capital loss for the year exceeds the amount that would be that loss if it were determined without reference to section 733.0.5.1; and

(*b*) the corporation's taxable income for the year, determined without reference to section 737.18.17.5, were equal to the amount that, but for this section, would be determined in its respect for the year under section 737.18.17.5.

For the purposes of subparagraph *e* of the fifth paragraph, the corporation's share of an amount for a partnership's fiscal period is equal to the agreed proportion of that amount in respect of the corporation for the partnership's fiscal period.

"**737.18.17.7.** Where the corporation described in section 737.18.17.5 for a taxation year is a manufacturing corporation, within the meaning assigned by the first paragraph of section 771.1, to which paragraph *d*.3 of subsection 1 of section 771 applies for the year, section 737.18.17.6 is to be read

(*a*) as if "100/8" in subparagraph *b* of the first paragraph were replaced by,

i. if subparagraph ii of subparagraph *a* of the first paragraph of section 771.0.2.5 applies to the corporation, "100/4",

ii. if subparagraph i of subparagraph *a* of the first paragraph of section 771.0.2.5 applies to the corporation, the ratio determined by the formula

$$100/\{8 - [(A \times 100) + (B \times 100)]\}, \text{ or}$$

iii. if subparagraph *b* of the first paragraph of section 771.0.2.5 applies to the corporation, the ratio obtained by dividing 100 by the amount by which 8 exceeds the aggregate of

(1) the number determined by the formula

$$[A \times (C - 25\%)/25\%] \times 100, \text{ and}$$

(2) the number determined by the formula

$$[B \times (C - 25\%)/25\%] \times 100; \text{ and}$$

(*b*) as if "8%" in subparagraph i of subparagraphs *b* and *d* of the fifth paragraph were replaced by,

i. if subparagraph ii of subparagraph *a* of the first paragraph of section 771.0.2.5 applies to the corporation, "4%",

ii. if subparagraph i of subparagraph *a* of the first paragraph of section 771.0.2.5 applies to the corporation, the percentage determined by the formula

8% – (A + B), or

iii. if subparagraph *b* of the first paragraph of section 771.0.2.5 applies to the corporation, the amount by which 8% exceeds the aggregate of

(1) the percentage determined by the formula

A × (C – 25%)/25%, and

(2) the percentage determined by the formula

B × (C – 25%)/25%.

In the formulas in the first paragraph,

(*a*) A is the proportion of 2% that the number of days in the taxation year that follow 4 June 2014 but precede 1 April 2015 is of the number of days in the taxation year;

(*b*) B is the proportion of 4% that the number of days in the taxation year that follow 31 March 2015 is of the number of days in the taxation year; and

(*c*) C is the proportion of the manufacturing or processing activities, within the meaning assigned by the first paragraph of section 771.1, of the corporation for the taxation year.

"**737.18.17.8.** A corporation's tax assistance limit in relation to a large investment project is 15% of its total qualified capital investments on the date of the beginning of the tax-free period in respect of the large investment project, unless the corporation acquired all or substantially all of the recognized business in relation to the project, in which case it is the amount that was transferred to the corporation pursuant to the agreement referred to in section 737.18.17.12 in respect of the acquisition.

"**737.18.17.9.** A corporation's tax assistance limit, in relation to a large investment project of a partnership of which the corporation is a member, for a particular taxation year in which a fiscal period of the partnership ends is

(*a*) the aggregate of all amounts each of which is an amount allocated to the corporation, for the particular year or for a preceding taxation year, pursuant to the agreement referred to in section 737.18.17.10 in respect of the fiscal period of the partnership that ends in that year, in relation to the large investment project; or

(*b*) zero, if in respect of any fiscal period of the partnership that ends in the particular taxation year or in a preceding taxation year, no such agreement has been entered into in relation to the large investment project.

"**737.18.17.10.** The agreement to which section 737.18.17.9 refers in respect of a particular fiscal period of a partnership, in relation to a large investment project of the partnership, is the agreement under which the partnership and all its members agree on an amount in respect of the partnership's tax assistance limit in relation to the large investment project, for the purpose of allocating to each corporation that is a member of the partnership, for the taxation year in which the particular fiscal period ends, its share of the agreed amount, which amount must not be greater than the amount by which the amount described in the second paragraph exceeds the aggregate of

(*a*) the aggregate of all amounts each of which is the amount so agreed on, in respect of a preceding fiscal period of the partnership, in relation to the particular large investment project;

(*b*) the aggregate of all amounts each of which is the partnership's contribution exemption amount for a preceding fiscal period, in respect of the large investment project, determined in accordance with the second paragraph of section 34.1.0.3 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5); and

(*c*) where, at any time in the particular fiscal period, the partnership transfers its recognized business in relation to the large investment project to a corporation or another partnership, the amount that was transferred to the corporation or the other partnership pursuant to the agreement referred to in section 737.18.17.12 in respect of the transfer.

The amount to which the portion of the first paragraph before subparagraph *a* refers is 15% of the total qualified capital investments of the partnership on the date of the beginning of the tax-free period in respect of the large investment project, unless the partnership acquired all or substantially all of the recognized business in relation to the project, in which case it is the amount that is transferred to the partnership pursuant to the agreement referred to in section 737.18.17.12 in respect of the acquisition.

The share of a corporation that is a member of the partnership of the amount agreed on under an agreement referred to in the first paragraph, in respect of a fiscal period, is the agreed proportion of that amount in respect of the corporation for the partnership's fiscal period.

"**737.18.17.11.** Where the amount agreed on, in respect of a particular fiscal period of a partnership, in relation to a large investment project, pursuant to an agreement referred to in section 737.18.17.10, is greater than the excess amount referred to in the first paragraph of that section, the agreed amount is, for the purposes of this Title and section 34.1.0.3 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), deemed to be equal to that excess amount.

"**737.18.17.12.** Where, at any time in a particular taxation year or fiscal period, a corporation or a partnership, as the case may be, (in this section referred to as the "acquirer"), acquired all or substantially all of a recognized business from another corporation or partnership (in this section referred to as the "vendor") in relation to a large investment project, and the Minister of Finance previously authorized the transfer of the carrying out of the large investment project to the acquirer, according to a qualification certificate issued by that Minister to the acquirer in respect of the project, the vendor and the acquirer shall enter into an agreement under which an amount in respect of the vendor's tax assistance limit in relation to the project is transferred to the acquirer, which amount must not be greater than the amount by which the amount described in the second paragraph exceeds,

(*a*) where the vendor is a corporation, the total of

i. the aggregate of all amounts each of which is, for a preceding taxation year, equal to the amount determined by the formula

$A \times B \times C$, and

ii. the aggregate of all amounts each of which is the vendor's contribution exemption amount, for a preceding taxation year, in respect of the large investment project, determined in accordance with the second paragraph of section 34.1.0.3 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5); or

(*b*) where the vendor is a partnership, the total of

i. the aggregate of all amounts each of which is the amount agreed on, in respect of a preceding fiscal period of the vendor, in relation to the large investment project, pursuant to an agreement referred to in section 737.18.17.10 in respect of the fiscal period, and

ii. the aggregate of all amounts each of which is the vendor's contribution exemption amount, for a preceding fiscal period, in respect of the large investment project, determined in accordance with the second paragraph of section 34.1.0.3 of the Act respecting the Régie de l'assurance maladie du Québec.

The amount to which the portion of the first paragraph before subparagraph *a* refers is 15% of the total qualified capital investments of the vendor on the date

of the beginning of the tax-free period in respect of the large investment project, unless the vendor acquired all or substantially all of the recognized business in relation to the project following a previous transfer, in which case it is the amount that was transferred to the vendor pursuant to the agreement referred to in this section in respect of the acquisition.

In the formula in subparagraph i of subparagraph *a* of the first paragraph,

(*a*) A is 1, unless the vendor has an establishment situated outside Québec for the preceding year, in which case it is the proportion that the vendor's business carried on in Québec is of the aggregate of its business carried on in Canada or in Québec and elsewhere, as determined under subsection 2 of section 771 for that preceding year;

(*b*) B is, subject to the fifth paragraph, the aggregate of

i. 8% of the amount by which the amount that would be determined in respect of the vendor for the preceding year under section 771.2.1.2 if no reference were made to section 771.2.5.1 and if, for the purposes of paragraph *b* of section 771.2.1.2, its taxable income for the preceding year were computed without reference to section 737.18.17.5, exceeds the amount determined in its respect for the preceding year under section 771.2.1.2, and

ii. 11.9% of the amount by which the amount that the vendor deducts in computing its taxable income for the preceding year under section 737.18.17.5 exceeds the excess amount determined under subparagraph i; and

(*c*) C is the proportion that the vendor's tax exemption amount for the preceding year in respect of the large investment project, determined in accordance with the second paragraph of section 737.18.17.6, is of the aggregate of all amounts each of which is the vendor's tax exemption amount for the preceding year, determined in accordance with that second paragraph, in respect of a large investment project of the vendor, or of a partnership of which it is a member, that is referred to in the first paragraph of section 737.18.17.5 for that preceding year.

For the purpose of determining the amount referred to in subparagraph i of subparagraph *a* of the first paragraph for any preceding taxation year for which section 733.0.5.1 applies to the vendor, subparagraph *b* of the third paragraph is to be read as if

(*a*) the amount that is deducted by the vendor in computing its taxable income for the preceding year under section 737.18.17.5 were increased by the amount by which its non-capital loss for the preceding year exceeds the amount that would be that loss if it were determined without reference to section 733.0.5.1; and

(*b*) the vendor's taxable income for the preceding year, determined without reference to section 737.18.17.5, were equal to the amount that, but for

section 737.18.17.6, would be determined in its respect for the preceding year under section 737.18.17.5.

Where the corporation is a manufacturing corporation, within the meaning assigned by the first paragraph of section 771.1, to which paragraph *d*.3 of subsection 1 of section 771 applies for the taxation year, the reference to “8%” in subparagraph i of subparagraph *b* of the third paragraph is to be read

(*a*) as a reference to “4%”, where subparagraph ii of subparagraph *a* of the first paragraph of section 771.0.2.5 applies to the corporation;

(*b*) as a reference to the percentage determined by the following formula, where subparagraph i of subparagraph *a* of the first paragraph of section 771.0.2.5 applies to the corporation:

8% – (D + E); and

(*c*) as a reference to the amount by which 8% exceeds the aggregate of the following percentages, where subparagraph *b* of the first paragraph of section 771.0.2.5 applies to the corporation:

i. the percentage determined by the formula

D × (F – 25%)/25%, and

ii. the percentage determined by the formula

E × (F – 25%)/25%.

In the formulas in the fifth paragraph,

(*a*) D is the proportion of 2% that the number of days in the taxation year that follow 4 June 2014 but precede 1 April 2015 is of the number of days in the taxation year;

(*b*) E is the proportion of 4% that the number of days in the taxation year that follow 31 March 2015 is of the number of days in the taxation year; and

(*c*) F is the proportion of the manufacturing or processing activities, within the meaning assigned by the first paragraph of section 771.1, of the corporation for the taxation year.

“**737.18.17.13.** Where the amount that was transferred to a corporation or a partnership, in relation to a large investment project, pursuant to an agreement referred to in section 737.18.17.12 is greater than the excess amount referred to in the first paragraph of that section, the amount transferred to the corporation or partnership is, for the purposes of this Title and sections 34.1.0.3 and 34.1.0.4 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5), deemed to be equal to the excess amount.”

(2) Subsection 1 applies to a taxation year that ends after 20 November 2012. However, where Title VII.2.3.1 of Book IV of Part I of the Act applies to a taxation year that ends before 5 June 2014, the following rules apply:

(1) the portion of the first paragraph of section 737.18.17.6 of the Act before subparagraph *a* is to be read without reference to “, subject to subparagraph *a* of the first paragraph of section 737.18.17.7,”;

(2) the portion of subparagraph *b* of the fifth paragraph of section 737.18.17.6 of the Act before subparagraph i and the portion of subparagraph *d* of the fifth paragraph of section 737.18.17.6 of the Act before subparagraph i are to be read without reference to “, subject to subparagraph *b* of the first paragraph of section 737.18.17.7,”;

(3) that Title VII.2.3.1 is to be read without reference to section 737.18.17.7;

(4) the portion of subparagraph *b* of the third paragraph of section 737.18.17.12 of the Act before subparagraph i is to be read without reference to “, subject to the fifth paragraph,”; and

(5) section 737.18.17.12 of the Act is to be read without reference to its fifth and sixth paragraphs.

261. (1) Section 737.25 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

“**737.25.** An individual resident in Québec in a taxation year who, throughout a period of not less than 30 consecutive days that commenced in the year or a preceding taxation year, performed substantially all the duties of the individual’s employment outside Canada may deduct, in computing the individual’s taxable income for the year, the product obtained by multiplying the amount determined in respect of the individual for the year under section 737.26 in respect of that period by the percentage specified in respect of the individual for the year under section 737.26.1 where”.

(2) Subsection 1 applies from the taxation year 2013.

262. (1) Section 737.26 of the Act is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph and despite the definition of “basic income” in section 737.24, no amount may be included in computing an individual’s basic income or regarded as an out-of-Canada living allowance for a taxation year in respect of the individual’s employment by an employer

(*a*) if

i. the employer carries on a business of providing services and does not employ in the business throughout the year more than five full-time employees,

ii. the individual does not deal at arm's length with the employer, or is a specified shareholder of the employer, or, where the employer is a partnership, does not deal at arm's length with a member of the partnership, or is a specified shareholder of a member of the partnership, and

iii. but for the existence of the employer, the individual would reasonably be regarded as an employee of a person or partnership that is not a specified employer; or

(*b*) if at any time in that portion of the period described in the first paragraph of section 737.25 that is in the year

i. the employer provides the services of the individual to a corporation, trust or partnership with which the employer does not deal at arm's length, and

ii. the fair market value of all the issued shares of the capital stock of the corporation or of all interests in the trust or partnership, as the case may be, that are held, directly or indirectly, by persons who are resident in Canada is less than 10% of the fair market value of all those shares or interests, as the case may be."

(2) Subsection 1 applies to a taxation year that begins after 26 June 2013.

263. (1) The Act is amended by inserting the following section after section 737.26:

"**737.26.1.** The percentage referred to in the first paragraph of section 737.25 in respect of an individual for a taxation year is equal to

(*a*) 75%, where the taxation year is the year 2013;

(*b*) 50%, where the taxation year is the year 2014;

(*c*) 25%, where the taxation year is the year 2015; and

(*d*) 0%, for a taxation year subsequent to the year 2015.

For the purposes of the first paragraph, the percentage specified in any of subparagraphs *a* to *c* of that paragraph in respect of an individual is to be replaced by a percentage of 100% where the duties of the individual's employment outside Canada are in connection with a contract that was committed to in writing before 1 January 2013 by a specified employer of the individual."

(2) Subsection 1 applies from the taxation year 2013.

264. Section 740 of the Act is replaced by the following section:

“**740.** Where a corporation has in a taxation year received a taxable dividend from a corporation not resident in Canada that is not a foreign affiliate of the corporation and that carried on a business in Canada, through an establishment, throughout the period from 18 June 1971 to the time when the dividend was received, the receiving corporation may deduct in computing its income an amount equal to the part of the dividend determined in accordance with subsection 2 of section 112 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).”

265. Section 744.6 of the Act is amended by replacing subparagraph 1 of subparagraph ii of subparagraph *b* of the third paragraph by the following subparagraph:

“(1) where the taxpayer is a corporation, a taxable dividend received by the taxpayer on the share, to the extent of the amount of the dividend that was deductible under any of sections 738 to 745 and 845 in computing the taxpayer’s taxable income for any taxation year,”.

266. (1) Section 746 of the Act is amended

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

“(*a*.1) an amount equal to the total of

i. one-half of the portion of the dividend that is prescribed to have been paid out of the hybrid surplus of the affiliate, and

ii. the lesser of the amount determined under subparagraph i and the total of

(1) the product obtained when the foreign tax prescribed to be applicable to the portion of the dividend referred to in subparagraph i is multiplied by the amount by which the corporation’s tax factor for the year exceeds one-half, and

(2) the product obtained when the non-business-income tax, within the meaning of section 772.2, paid by the corporation and applicable to the portion of the dividend referred to in subparagraph i is multiplied by the corporation’s tax factor for the year;”;

(2) by replacing subparagraphs *b* and *c* of the first paragraph by the following subparagraphs:

“(*b*) the product obtained when the amount by which the corporation’s tax factor for the year exceeds one is multiplied by the foreign tax prescribed to be applicable to the portion of the dividend prescribed to have been paid out of the taxable surplus of the affiliate, without exceeding that portion of the dividend;

"(*c*) the lesser of the product obtained when the corporation's tax factor for the year is multiplied by the non-business-income tax, within the meaning of section 772.2, paid by the corporation and applicable to the portion of the dividend prescribed to have been paid out of the taxable surplus of the affiliate, and the amount by which that portion of the dividend exceeds the amount deductible in respect of the dividend under subparagraph *b*;";

(3) by replacing "aux fins" in the French text of the second paragraph by "pour l'application".

(2) Paragraph 1 of subsection 1 applies in respect of a dividend received after 19 August 2011.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2001.

(4) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to paragraph 1 of subsection 1. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

267. (1) Section 747 of the Act is replaced by the following section:

"**747.** For the purposes of section 746, "exempt surplus", "hybrid surplus", "pre-acquisition surplus", "taxable surplus" and "tax factor" have the meaning assigned to those definitions by regulation."

(2) Subsection 1 has effect from 20 August 2011.

268. (1) Section 749 of the Act is amended

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

"**749.** Where, in the case referred to in section 746, the dividend is received by the corporation at a particular time in a taxation year ending after 31 December 1975 on a share it owned at the end of its taxation year 1975, it may deduct from its income for the year, in respect of the dividend, the lesser of the amount by which the dividend exceeds the deductions permitted in its respect for the year under sections 584 and 746 and the amount by which the adjusted cost base to the corporation of the share at the end of its taxation year 1975 exceeds the aggregate of";

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

"(*b*) the amounts that the corporation may deduct under subparagraph *d* of the first paragraph of section 746 for a taxation year ending after 31 December 1975 in respect of the dividends received by it on the share after its taxation year 1975 but before that time;

"(*c*) the amounts received by the corporation on the share after its 1975 taxation year but before that time

i. on a reduction, before 20 August 2011, of the paid-up capital of the foreign affiliate in respect of the share, or

ii. on a reduction, after 19 August 2011, of the paid-up capital of the foreign affiliate in respect of the share that is a qualifying return of capital, within the meaning of section 577.3, in respect of the share; and

"(*d*) the amounts deducted under this section in respect of the dividends received by it on the share before that time."

(2) Subsection 1 has effect from 20 August 2011.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsection 1. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

269. (1) Section 750 of the Act is amended

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

"(*c*) 24% of the amount by which the lesser of $100,000 and the individual's taxable income for that year exceeds $75,000; and";

(2) by adding the following paragraph:

"(*d*) 25.75% of the amount by which the individual's taxable income for that year exceeds $100,000."

(2) Subsection 1 applies from the taxation year 2013.

(3) In addition,

(1) in applying section 1025 of the Act to compute the amount of a payment that an individual referred to in that section is required to make for the taxation year 2013, and in applying section 1038 of the Act for the purpose of computing the interest, if any, that the individual is required to pay under that section in respect of the payment, subsection 1 is deemed to have also been in force for the taxation year 2012; and

(2) in applying section 1026 of the Act to compute the amount of a payment that an individual referred to in that section is required to make for a particular year that is the taxation year 2013 or 2014, and in applying section 1038 of the Act for the purpose of computing the interest, if any, that the individual is required to pay under that section in respect of the payment,

(*a*) if the particular year is the taxation year 2013, subsection 1 is deemed to have also been in force for the taxation years 2011 and 2012; or

(*b*) if the particular year is the taxation year 2014, subsection 1 is deemed to have also been in force for the taxation year 2012.

270. (1) Section 750.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**750.1.** The percentage to which sections 752.0.0.1, 752.0.0.4 to 752.0.0.6, 752.0.1, 752.0.7.4, 752.0.11, 752.0.13.1, 752.0.13.1.1, 752.0.14, 752.0.18.3, 752.0.18.8, 752.0.18.15, 776.41.14 and 1015.3 refer is”.

(2) Subsection 1 applies from the taxation year 2013.

271. (1) Section 750.1.1 of the Act is replaced by the following section:

“**750.1.1.** The percentage to which sections 768 and 770 refer is

(*a*) 24%, where the taxation year ends after 19 March 2012 and before 1 January 2013; or

(*b*) 25.75%, where the taxation year is the year 2013 or a subsequent year.”

(2) Subsection 1 applies from the taxation year 2013.

(3) In addition,

(1) in applying section 1025 of the Act for the purpose of computing the amount of a payment that an inter vivos trust is required to make for the taxation year 2013, and in applying section 1038 of the Act for the purpose of computing the interest, if any, that the trust is required to pay under that section in respect of that payment, subsection 1 is deemed to have also been in force for the taxation year 2012 and, for that purpose, section 750.1.1 of the Act, enacted by subsection 1, is to be read without reference to its paragraph *a* and as if “2013” in its paragraph *b* were replaced by “2012”; and

(2) in applying section 1026 of the Act for the purpose of computing the amount of a payment that an inter vivos trust is required to make for a particular year that is the taxation year 2013 or 2014, and in applying section 1038 of the Act for the purpose of computing the interest, if any, that the trust is required to pay under that section in respect of that payment,

(*a*) if the particular year is the taxation year 2013, subsection 1 is deemed to have also been in force for the taxation years 2011 and 2012 and, for that purpose, section 750.1.1 of the Act, enacted by subsection 1, is to be read without reference to its paragraph *a* and as if “2013” in its paragraph *b* were replaced by “2011”; or

(*b*) if the particular year is the taxation year 2014, subsection 1 is deemed to have also been in force for the taxation year 2012 and, for that purpose, section 750.1.1 of the Act, enacted by subsection 1, is to be read without reference to its paragraph *a* and as if "2013" in its paragraph *b* were replaced by "2012".

272. (1) Section 750.2 of the Act is amended by replacing subparagraph *a* of the fourth paragraph by the following subparagraph:

"(*a*) the amounts of $37,500, $75,000 and $100,000, wherever they are mentioned in section 750;".

(2) Subsection 1 applies from the taxation year 2014.

273. Section 752.0.0.3 of the Act is amended by replacing the portion of the second paragraph before subparagraph *a* by the following:

"In the first paragraph and sections 752.0.0.4 to 752.0.0.6, "covered benefit" attributable to a taxation year means an amount that is an income replacement indemnity, or a compensation for the loss of financial support, determined in that year under a public compensation plan and established on the basis of net income following an accident, employment injury, bodily injury or death or in order to prevent bodily injury, other than".

274. (1) Section 752.0.8 of the Act is amended

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

"i. a payment in respect of a life annuity out of or under a pension plan (other than a pooled registered pension plan) or a specified pension plan,";

(2) by inserting the following subparagraph after subparagraph iii.1 of paragraph *a*:

"iii.2. an amount included under Title VI.0.2 of Book VII,".

(2) Subsection 1 has effect from 14 December 2012.

275. (1) Section 752.0.10.0.2 of the Act is amended

(1) by replacing the definition of "excess work income limit" by the following definition:

""excess work income limit" applicable for a taxation year means an amount equal to

(*a*) $3,000, for any of the taxation years 2012 to 2014; and

(*b*) $4,000, for a taxation year subsequent to the taxation year 2014;";

(2) by replacing paragraph *a* of the definition of "excluded work income" by the following paragraph:

"(*a*) an amount included in computing the individual's income for the year from a previous office or employment, if each of the amounts that make up the income is the value of a benefit received or enjoyed by the individual in the year because of that office or employment;";

(3) by replacing paragraph *c* of the definition of "excluded work income" by the following paragraph:

"(*c*) an amount attributable to a period in which the individual is under 65 years of age."

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

(3) Paragraph 3 of subsection 1 applies from the taxation year 2012.

276. (1) The heading of Chapter I.0.2.1 of Title I of Book V of Part I of the Act is replaced by the following heading:

"TAX CREDITS FOR GIFTS".

(2) Subsection 1 has effect from 4 July 2013.

277. (1) Section 752.0.10.1 of the Act is amended, in the first paragraph,

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

""eligible cultural donee" means

(*a*) a registered charity operating in Québec in the field of arts or culture;

(*b*) a registered cultural or communications organization;

(*c*) a registered museum;

(*d*) a museum established under the National Museums Act (chapter M-44); or

(*e*) a museum situated in Québec and established under the Museums Act (Statutes of Canada, 1990, chapter 3);

""patronage gift" of an individual, other than a trust, means a gift of money made by the individual in the same taxation year and after 3 July 2013, to an eligible cultural donee if the eligible amount of the gift is

(*a*) at least $25,000, where the gift is made in satisfaction of a registered pledge; or

(*b*) at least $250,000, in any other case;";

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

"“major cultural gift” of an individual, other than a trust, for a taxation year means the eligible amount of a gift of money, up to $25,000, made by the individual after 3 July 2013 but before 1 January 2018 in the year or in any of the four preceding taxation years, to an eligible cultural donee if

(*a*) the eligible amount of the gift is at least $5,000; and

(*b*) the conditions set out in section 752.0.10.2.1 are met in respect of that amount;

"“registered pledge” means a pledge recorded by the Minister of Culture and Communications in the register created by that Minister under section 752.0.10.15.4;";

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

"“qualified total major cultural gift” of an individual, other than a trust, for a taxation year means

(*a*) where the individual dies in the year or in the following taxation year, the lesser of the major cultural gift of the individual for the year and the individual’s income for the year; and

(*b*) in any other case, the lesser of the major cultural gift of the individual for the year and 75% of the individual’s income for the year;

"“qualified total patronage gifts” of an individual, other than a trust, for a taxation year means

(*a*) where the individual dies in the year or in the following taxation year, the lesser of the total patronage gifts of the individual for the year and the amount by which the individual’s income for the year exceeds the qualified total charitable gifts of the individual for the year; and

(*b*) in any other case, the lesser of the total patronage gifts of the individual for the year and the amount by which 75% of the individual’s income for the year exceeds the qualified total charitable gifts of the individual for the year;";

(4) 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, or a gift the eligible amount of which is taken into account in computing the amount deducted by the individual under section 752.0.10.6.2 for the year or for a preceding taxation 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;";

(5) by replacing the portion of the definition of "total gifts of qualified property" before paragraph *a* by the following:

""total gifts of qualified property" of an individual for a taxation year means the aggregate of all amounts each of which is the eligible amount of a gift the fair market value of which is certified by the Minister of Sustainable Development, Environment and Parks, other than a gift described in the definitions of "total Crown gifts" of the individual for the year and "total cultural gifts" of the individual for the year, made by the individual in the year or in any of the five preceding taxation years, if the conditions set out in section 752.0.10.2 are met in respect of that amount, to";

(6) by striking out "(chapter M-44)" in paragraph *b* of the definition of "total cultural gifts";

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

""total patronage gifts" of an individual, other than a trust, for a taxation year means the aggregate of all amounts each of which is the eligible amount of a patronage gift (other than a gift the eligible amount of which was taken into account in computing the amount deducted by the individual for the year or for a preceding taxation year under section 752.0.10.6 or 752.0.10.6.1) made by the individual in the year or in any of the five preceding taxation years, if the conditions set out in section 752.0.10.2.2 are met in respect of that amount;".

(2) Paragraphs 1 to 4, 6 and 7 of subsection 1 apply from the taxation year 2013.

278. (1) The Act is amended by inserting the following section after section 752.0.10.1:

"**752.0.10.1.1.** For the purposes of the definitions of "patronage gift" and "major cultural gift" in the first paragraph of section 752.0.10.1, where an individual, other than a trust, makes several gifts of money in a taxation year to the same eligible cultural donee, the aggregate of the gifts is deemed to be a single gift, in the year to that donee, the eligible amount of which is equal to the aggregate of all amounts each of which is the eligible amount of each of the gifts."

(2) Subsection 1 applies from the taxation year 2013.

279. (1) Section 752.0.10.2 of the Act is amended

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

"**752.0.10.2.** The conditions to which the definitions of "total charitable gifts", "total Crown gifts", "total cultural gifts", "total gifts of qualified property" and "total musical instrument gifts" in the first paragraph of section 752.0.10.1 refer in respect of an amount for a taxation year in relation to an individual are as follows:";

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

"(*b*) the amount was not taken into account in determining an amount that was deducted under section 752.0.10.6 in computing the individual's tax payable under this Part for a preceding taxation year, or in determining an amount that was deducted under section 118.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in computing the individual's tax payable under that Act for a preceding taxation year in respect of which the individual was not subject to tax under this Part."

(2) Subsection 1 applies from the taxation year 2013.

280. (1) The Act is amended by inserting the following sections after section 752.0.10.2:

"**752.0.10.2.1.** The conditions to which the definition of "major cultural gift" in the first paragraph of section 752.0.10.1 refers in respect of an amount for a taxation year in relation to an individual, other than a trust, are as follows:

(*a*) the amount was not taken into account in determining an amount that was deducted under section 752.0.10.6.1 in computing the individual's tax payable under this Part for a preceding taxation year; and

(*b*) the amount was not taken into account in determining an amount that was deducted under section 118.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in computing the individual's tax payable under that Act for a preceding taxation year in respect of which the individual was not subject to tax under this Part.

"**752.0.10.2.2.** The conditions to which the definition of "total patronage gifts" in the first paragraph of section 752.0.10.1 refers in respect of an amount for a taxation year in relation to an individual, other than a trust, are as follows:

(*a*) the amount was not taken into account in determining an amount that was deducted under section 752.0.10.6.2 in computing the individual's tax payable under this Part for a preceding taxation year; and

(*b*) the amount was not taken into account in determining an amount that was deducted under section 118.1 of the Income Tax Act (Revised Statutes of

Canada, 1985, chapter 1, 5th Supplement) in computing the individual's tax payable under that Act for a preceding taxation year in respect of which the individual was not subject to tax under this Part."

(2) Subsection 1 applies from the taxation year 2013.

281. (1) Section 752.0.10.3 of the Act is amended

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

"**752.0.10.3.** The amount that is the eligible amount of a gift may not be considered to be a major cultural gift for a taxation year or included in the total charitable gifts, total Crown gifts, total cultural gifts, total gifts of qualified property, total musical instrument gifts or total patronage gifts of an individual for a taxation year, unless the making of the gift is proven by";

(2) by adding the following paragraph:

"If a patronage gift is made in satisfaction of a pledge made by an individual, the amount that is the eligible amount of the gift may not be included in the total patronage gifts of the individual for a taxation year unless the individual provides the registration number of the pledge."

(2) Subsection 1 applies in respect of a gift made after 3 July 2013. In addition, where section 752.0.10.3 of the Act applies to the taxation year 2013,

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

"(*a*) subject to the third paragraph, a receipt for the gift filed with the Minister that meets the prescribed requirement and contains in a clear and unalterable manner the prescribed statement and the prescribed information; and";

(2) it is to be read as if the following paragraph were added after the second paragraph:

"The receipt evidencing a major cultural gift or a patronage gift need not be filed with the Minister, but must be kept by the individual for six years after the year to which it relates."

282. Section 752.0.10.4.0.1 of the Act is amended by striking out ", the Conseil du patrimoine culturel du Québec".

283. (1) The Act is amended by inserting the following section after section 752.0.10.4.0.1:

"**752.0.10.4.0.1.1.** Despite section 752.0.10.4.0.1, for the purposes of paragraph *a* of section 422, subparagraph ii of paragraph *c* of that section,

section 436 and this chapter, where the Minister of Culture and Communications determines an amount to be the fair market value of a property that is the subject of a gift made by an individual on or before the day that is two years after the time that amount is determined and referred to in the definition of "total charitable gifts" in the first paragraph of section 752.0.10.1, the following rules apply:

(*a*) the amount so determined is deemed to be the fair market value of the property at the time of the gift or, for the purposes of sections 752.0.10.12 and 752.0.10.13, its fair market value otherwise determined at that time; and

(*b*) subject to sections 752.0.10.12 and 752.0.10.13, the amount so determined is deemed to be the individual's proceeds of disposition of the property."

(2) Subsection 1 applies in respect of a gift made after 3 July 2013.

284. (1) The Act is amended by inserting the following sections after section 752.0.10.4.0.5:

"**752.0.10.4.0.6.** An individual may request, by notice in writing to the Minister of Culture and Communications, a determination of the fair market value of a property (other than a cultural property described in the third paragraph of section 232) the individual disposes of or proposes to dispose of and that would, if the disposition were made and the documents referred to in section 752.0.10.15.3 were issued by the Minister of Culture and Communications in respect of the property, be a gift described in subparagraph *b* of the second paragraph of section 752.0.10.15.1 or in section 752.0.10.15.2.

"**752.0.10.4.0.7.** The Minister of Culture and Communications shall with all due dispatch make a determination of the fair market value of a property that is the subject of a request referred to in section 752.0.10.4.0.6 and give notice of the determination in writing to the individual who has disposed of, or who proposes to dispose of, the property.

However, no such determination is made if the request is received by the Minister of Culture and Communications more than three years after the end of the individual's taxation year in which the disposition occurred.

"**752.0.10.4.0.8.** Where the Minister of Culture and Communications has, in accordance with section 752.0.10.4.0.7, notified an individual of the amount determined to be the fair market value of a property the individual has disposed of or proposes to dispose of, the following rules apply:

(*a*) on receipt of a written request made by the individual on or before the day that is 90 days after the day that the individual was so notified, the Minister of Culture and Communications shall with all due dispatch confirm or redetermine the fair market value;

(*b*) the Minister of Culture and Communications may, on that Minister's own initiative, at any time redetermine the fair market value;

(*c*) in the cases referred to in paragraphs *a* and *b*, the Minister of Culture and Communications shall notify the individual in writing of the confirmation or redetermination; and

(*d*) any such redetermination is deemed to replace all preceding determinations and redeterminations of the fair market value of the property from the time at which the first such determination was made.

"**752.0.10.4.0.9.** Where the Minister of Culture and Communications determines the fair market value of a property in accordance with section 752.0.10.4.0.7, or redetermines that fair market value in accordance with section 752.0.10.4.0.8, and the property has been the subject of a gift described in subparagraph *b* of the second paragraph of section 752.0.10.15.1 or in section 752.0.10.15.2, that Minister shall issue to the individual who made the disposition a certificate that states the fair market value of the property so determined or redetermined and send a copy of that certificate to the donee and the Minister.

Where the Minister of Culture and Communications has issued more than one certificate in respect of the same property, the last certificate is deemed to replace all preceding certificates from the time at which the first certificate was issued."

(2) Subsection 1 has effect from 4 July 2013.

285. (1) Section 752.0.10.4.1 of the Act is amended by replacing paragraph *c* by the following paragraph:

"(*c*) to a certificate issued under section 752.0.10.4.0.5 or 752.0.10.4.0.9 or to a decision of a court resulting from an appeal under section 93.1.15.2 or 93.1.15.3 of the Tax Administration Act (chapter A-6.002)."

(2) Subsection 1 has effect from 4 July 2013.

286. (1) Section 752.0.10.4.2 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) the fair market value of a recognized gift with reserve of usufruct or use, in relation to a work of art or a cultural property described in the third paragraph of section 232, is deemed to be equal to the product obtained by multiplying the amount of the fair market value of the work of art or of the cultural property, as the case may be, otherwise determined with reference to sections 752.0.10.4, 752.0.10.4.0.1, 752.0.10.4.0.1.1, 752.0.10.11.2 and 752.0.10.18 by the appropriate percentage determined in section 752.0.10.4.3."

(2) Subsection 1 applies in respect of a gift made after 3 July 2013.

287. (1) The Act is amended by inserting the following section after section 752.0.10.5.1:

"**752.0.10.5.2.** For the purpose of determining the total patronage gifts, no amount in respect of a patronage gift made in a particular taxation year by an individual may be taken into account in determining an amount that is deducted under section 752.0.10.6.2 in computing the tax payable under this Part by the individual for a taxation year until all amounts in respect of such a gift made in a taxation year preceding the particular year that can be so taken into account are so taken into account."

(2) Subsection 1 applies from the taxation year 2013.

288. (1) The Act is amended by inserting the following sections after section 752.0.10.6:

"**752.0.10.6.1.** An individual, other than a trust, may deduct from the individual's tax otherwise payable for a taxation year under this Part an amount equal to 25% of the qualified total major cultural gift of the individual for the year.

No individual may benefit from the deduction provided for in the first paragraph for more than one major cultural gift.

"**752.0.10.6.2.** An individual, other than a trust, may deduct from the individual's tax otherwise payable for a taxation year under this Part an amount equal to 30% of the qualified total patronage gifts of the individual for the year."

(2) Subsection 1 applies from the taxation year 2013.

289. (1) Section 752.0.10.9 of the Act is replaced by the following section:

"**752.0.10.9.** Subject to section 752.0.10.16, a gift made by an individual in the taxation year in which the individual dies and in respect of which there may be deducted an amount in computing the individual's tax payable for that taxation year under any of sections 752.0.10.6 to 752.0.10.6.2 (in this section referred to as the "particular provision"), including a gift deemed by any of sections 752.0.10.10, 752.0.10.10.1, 752.0.10.10.3, 752.0.10.10.5, 752.0.10.13, 752.0.10.14 and 752.0.10.16 to have been so made, is deemed, for the purposes of the particular provision, to have been made by the individual in the preceding taxation year to the extent that an amount in respect of the gift is not deducted under the particular provision for the taxation year in which the individual dies."

(2) Subsection 1 applies in respect of a death that occurs after 31 December 2013.

290. (1) Section 752.0.10.11.1 of the Act is amended by adding the following paragraph after the second paragraph:

"This section does not apply if an individual makes a gift of a work of art referred to in section 752.0.10.15.2 to a donee referred to in subparagraph *c* of the second paragraph of that section."

(2) Subsection 1 applies in respect of a gift made after 3 July 2013.

291. (1) Section 752.0.10.15.1 of the Act is replaced by the following section:

"**752.0.10.15.1.** For the purposes of the definition of "total charitable gifts" of an individual for a taxation year and of "total cultural gifts" of an individual for a taxation year in the first paragraph of section 752.0.10.1, the eligible amount of a gift described in the second paragraph is to be increased by 1/4 of that amount.

The gift to which the first paragraph refers is

(*a*) a gift of a work of art to a Québec museum; or

(*b*) any of the following gifts if the fair market value of the property that is the subject of the gift is determined under any of sections 752.0.10.4, 752.0.10.4.0.1 and 752.0.10.4.0.1.1:

i. unless it is described in subparagraph *a*, a gift of a work of public art that meets the following conditions:

(1) it is made to the State, except an educational institution that is a mandatary of the State, or

(2) a certificate has been issued by the Minister of Culture and Communications in respect of the work for the purposes of this section,

ii. a gift of an eligible immovable if a qualification certificate has been issued by the Minister of Culture and Communications in respect of the building for the purposes of this section, or

iii. a gift of an eligible immovable to any of the following entities that acquires the building with a view to carrying on all or part of its activities in it:

(1) a registered charity operating in Québec in the field of arts or culture,

(2) a registered cultural or communications organization, or

(3) a registered museum.

For the purposes of subparagraphs ii and iii of subparagraph *b* of the second paragraph, an eligible immovable means a building situated in Québec, including the land subjacent to it and such portion of any contiguous land as can reasonably be regarded as contributing to the use and enjoyment of the building.”

(2) Subsection 1 applies in respect of a gift made after 3 July 2013.

292. (1) The Act is amended by inserting the following sections after section 752.0.10.15.1:

“**752.0.10.15.2.** For the purposes of the definition of “total charitable gifts” of an individual for a taxation year and of “total cultural gifts” of an individual for a taxation year in the first paragraph of section 752.0.10.1, the eligible amount of a gift of a work of public art described in the second paragraph is to be increased by 1/2 of that amount if the fair market value of the work is determined under any of sections 752.0.10.4, 752.0.10.4.0.1 and 752.0.10.4.0.1.1.

The gift to which the first paragraph refers is the gift of a work of public art in respect of which a certificate has been issued by the Minister of Culture and Communications for the purposes of this section and that is made to

(*a*) an educational institution that is a mandatary of the State;

(*b*) a school board governed by the Education Act (chapter I-13.3) or the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14); or

(*c*) a registered charity whose mission is teaching and that is

i. an educational institution established under an Act of the Parliament of Québec, other than an institution described in subparagraph *a*,

ii. a college governed by the General and Vocational Colleges Act (chapter C-29),

iii. a private educational institution accredited for subsidies purposes under the Act respecting private education (chapter E-9.1), or

iv. a university-level educational institution referred to in any of paragraphs 1 to 11 of section 1 of the Act respecting educational institutions at the university level (chapter E-14.1).

“**752.0.10.15.3.** No individual is entitled to an increase of the eligible amount of a gift for a taxation year, in relation to a gift described in subparagraph *b* of the second paragraph of section 752.0.10.15.1 or in section 752.0.10.15.2, unless the individual files with the Minister, together with the fiscal return the individual is required to file under section 1000 for

the year, the following documents issued by the Minister of Culture and Communications:

(*a*) in relation to a gift of a work of public art,

i. in respect of which subparagraph 1 of subparagraph i of subparagraph *b* of the second paragraph of section 752.0.10.15.1 applies, a copy of any certificate relating to the fair market value of the work, or

ii. in respect of which subparagraph 2 of subparagraph i of subparagraph *b* of the second paragraph of section 752.0.10.15.1 or section 752.0.10.15.2 applies, a copy of the certificate relating to the work and of any certificate relating to the fair market value of the work; or

(*b*) in relation to the gift of an eligible immovable,

i. in respect of which subparagraph ii of subparagraph *b* of the second paragraph of section 752.0.10.15.1 applies, a copy of the qualification certificate relating to the building and of any certificate relating to the fair market value of the immovable, or

ii. in respect of which subparagraph iii of subparagraph *b* of the second paragraph of section 752.0.10.15.1 applies, a copy of any certificate relating to the fair market value of the immovable.

“**752.0.10.15.4.** For the purposes of this chapter, the Minister of Culture and Communications shall create a register in which that Minister records the pledges in respect of which an individual (other than a trust) may deduct an amount in computing tax payable for a taxation year under section 752.0.10.6.2.

The Minister of Culture and Communications shall record in the register, at a donor’s request, the pledge made by the donor after 3 July 2013 to an eligible cultural donee and assigns a registration number in respect of that pledge if

(*a*) the pledge stipulates that the donor undertakes to make a gift to the donee of an eligible amount of at least $250,000 over a period of no more than 10 years, at the rate of a gift of an eligible amount of at least $25,000 in each of the years covered by the pledge; and

(*b*) the donor provides the Minister of Culture and Communications with a document, signed by an individual authorized by the donee to acknowledge receipt of gifts, attesting the eligible amount of the gift that is the subject of the pledge.

On or before the last day of the month of February of each year, the Minister of Culture and Communications shall send the Minister a document stating which pledges were recorded in the register before the end of the preceding year.

“**752.0.10.15.5.** For the purposes of this chapter, if an individual who makes a registered pledge in respect of a donee does not make a gift of money to the donee in a particular taxation year covered by the pledge, or makes a gift of money in the particular year, in satisfaction of the pledge, whose eligible amount is less than $25,000, the pledge is deemed

(*a*) to cease to be, from the particular year, a registered pledge if

i. at the end of the preceding taxation year, the aggregate of all amounts each of which is the eligible amount of a gift made, at or before that time, by the individual in satisfaction of the pledge was at least $250,000, or

ii. the particular year is included in the calendar year in which the individual became a bankrupt; or

(*b*) never to have been registered if

i. at the end of the preceding taxation year, the aggregate of all amounts each of which is the eligible amount of a gift made, at or before that time, by the individual in satisfaction of the pledge is less than $250,000, unless the individual dies in the particular year, or

ii. the particular year is the first year covered by the pledge.”

(2) Subsection 1, when it enacts sections 752.0.10.15.2 and 752.0.10.15.3 of the Act, applies in respect of a gift made after 3 July 2013.

(3) Subsection 1, when it enacts sections 752.0.10.15.4 and 752.0.10.15.5 of the Act, has effect from 4 July 2013.

293. (1) Section 752.0.18 of the Act is amended

(1) by striking out “or sexologist” in subparagraph *c* of the first paragraph;

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

(3) by replacing subparagraph *c* of the second paragraph by the following subparagraph:

“(*c*) the profession of vocational guidance counsellor or psychoeducator, in respect of psychotherapy services; and”;

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

“(*d*) the profession of sexologist or marriage and family therapist, in respect of therapy services.”

(2) Paragraph 1 of subsection 1 has effect from 25 September 2013.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 21 June 2012. In addition, where subparagraph *c* of the second paragraph of section 752.0.18 of the Act applies after 7 December 2010 and before 21 June 2012, it is to be read as if “et des psychoéducateurs et psychoéducatrices du Québec” were replaced by “or the Ordre des psychoéducateurs et psychoéducatrices du Québec, as the case may be”.

(4) Paragraph 4 of subsection 1 applies from the taxation year 2005. However, where subparagraph *d* of the second paragraph of section 752.0.18 of the Act applies before 25 September 2013, it is to be read as if “sexologist or” were struck out.

294. (1) Section 752.0.18.3 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**752.0.18.3.** An individual who, in a taxation year, performs the duties of an office or employment may deduct from the individual’s tax otherwise payable for the year under this Part an amount equal to the amount obtained by multiplying the percentage specified in section 750.1 for the year by the aggregate of all amounts each of which is an amount paid by the individual in the year, to the extent that the individual has not been reimbursed, and is not entitled to be reimbursed, in respect of the amount by the entity to which it is paid, or an amount paid on behalf of the individual in the year, if the amount is required to be included in computing the individual’s income for the year, as any of the following dues or contributions, provided the amount may reasonably be regarded as relating to the office or employment:”.

(2) Subsection 1 has effect from 26 June 2013.

295. (1) Section 752.0.18.10 of the Act is replaced by the following section:

“**752.0.18.10.** An individual may deduct from the individual’s tax otherwise payable for a taxation year under this Part an amount equal to the aggregate of

(*a*) the amount obtained by multiplying 8% by the amount by which the amount determined for the year under subparagraph *a* of the first paragraph of section 752.0.18.13.1 is exceeded by the aggregate of

i. the amount of the individual’s tuition fees paid in respect of the year or a preceding year if that year is subsequent to the taxation year 2013, where the conditions set out in section 752.0.18.13 are met in respect of that amount and where the individual was, in the year in respect of which those fees are paid, an enrolled student and the fees are paid to one of the following educational institutions:

(1) an educational institution in Canada that is a university, college or other institution providing post-secondary education, if the fees are paid in respect of an instructional program at the post-secondary school level,

(2) an educational institution in Canada recognized by the Minister to be an institution providing courses, other than courses designed for university credit, that furnish a person with skills for, or improve a person's skills in, an occupation,

(3) an educational institution in the United States that is a university, college or other institution providing post-secondary education, if the individual resided in Canada throughout the year near the boundary between Canada and the United States, commuted between the individual's residence and the educational institution and paid the fees in respect of an instructional program at the post-secondary school level, or

(4) a university outside Canada if the individual pursued full-time studies leading to a degree, for a period of at least three consecutive weeks,

ii. 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 2013 to a professional order mentioned in Schedule I to the Professional Code (chapter C-26) where the examination is required to allow the individual to become a member of the order and the conditions set out in section 752.0.18.13 are met in respect of that amount,

iii. 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 2013 to a professional organization in Canada or the United States, where the conditions set out in section 752.0.18.13 are met in respect of that amount and the individual must pass the examination in order to

(1) be issued a licence or permit to practise by a professional order mentioned in Schedule I to the Professional Code,

(2) be granted a title by the Canadian Institute of Actuaries, or

(3) be permitted to take another examination of that professional organization which the individual must pass in order to be issued a licence or permit referred to in subparagraph 1 or be granted a title referred to in subparagraph 2,

iv. 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 2013 to an educational institution referred to in subparagraph 1 or 2 of subparagraph i, a professional association, a provincial government department or other similar institution, in relation to an examination the individual has taken in the year if

(1) the conditions set out in section 752.0.18.13 are met in respect of that amount, and

(2) 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,

v. the amount of the individual's tuition fees paid in respect of the taxation year 2013 to an educational institution referred to in any of subparagraphs 1, 3 and 4 of subparagraph i if

(1) the conditions set out in section 752.0.18.13 are met in respect of that amount, and

(2) the fees are attributable to a term of study that began after 27 March 2013 and in respect of which the individual was an enrolled student,

vi. the amount of the individual's tuition fees paid in respect of the taxation year 2013 to an educational institution referred to in subparagraph 2 of subparagraph i if

(1) the conditions set out in section 752.0.18.13 are met in respect of that amount, and

(2) the fees are attributable to training, other than training that is part of an instructional program at the post-secondary school level, in which the individual enrolled after 28 March 2013, and

vii. the amount of the individual's examination fees paid in respect of the taxation year 2013, in relation to an examination the individual has taken in the year and after 30 April 2013 if

(1) the conditions set out in section 752.0.18.13 are met in respect of that amount, and

(2) the examination fees would be referred to in any of subparagraphs ii to iv if that subparagraph were read without reference to "in respect of the year or a preceding year if that year is subsequent to the taxation year 2013"; and

(*b*) the amount obtained by multiplying 20% by the amount by which the amount determined for the year under subparagraph *b* of the first paragraph of section 752.0.18.13.1 is exceeded by the aggregate of

i. the amount of the individual's tuition fees that would be referred to in subparagraph i of paragraph *a* if

(1) the portion of that subparagraph i before subparagraph 1 were read as if "if that year is subsequent to the taxation year 2013" were replaced by "if that year is subsequent to the taxation year 1996 and precedes the taxation year 2013", and

(2) subparagraph 4 of that subparagraph i were read as if "three consecutive weeks" were replaced by "thirteen consecutive weeks" in respect of fees referred to in that subparagraph 4 and paid for a taxation year preceding the taxation year 2011,

ii. the amount of the individual's examination fees that would be referred to in subparagraph ii of paragraph *a* if that subparagraph ii were read as if "if that year is subsequent to the taxation year 2013" were replaced by "if that year is subsequent to the taxation year 1996 and precedes the taxation year 2013",

iii. the amount of the individual's examination fees that would be referred to in subparagraph iii of paragraph *a* if the portion of that subparagraph iii before subparagraph 1 were read as if "if that year is subsequent to the taxation year 2013" were replaced by "if that year is subsequent to the taxation year 2004 and precedes the taxation year 2013",

iv. the amount of the individual's examination fees that would be referred to in subparagraph iv of paragraph *a* if the portion of that subparagraph iv before subparagraph 1 were read as if "if that year is subsequent to the taxation year 2013" were replaced by "if that year is subsequent to the taxation year 2010 and precedes the taxation year 2013",

v. the amount of the individual's tuition fees that would be referred to in subparagraph v of paragraph *a* if subparagraph 2 of that subparagraph v were read as if "after 27 March 2013" were replaced by "before 28 March 2013",

vi. the amount of the individual's tuition fees that would be referred to in subparagraph vi of paragraph *a* if subparagraph 2 of that subparagraph vi were read as if "after 28 March 2013" were replaced by "before 29 March 2013", and

vii. the amount of the individual's examination fees that would be referred to in subparagraph vii of paragraph *a* if the portion of that subparagraph vii before subparagraph 1 were read as if "after 30 April 2013" were replaced by "before 1 May 2013"."

(2) Subsection 1 applies from the taxation year 2013.

296. (1) Section 752.0.18.10.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**752.0.18.10.1.** For the purposes of section 752.0.18.10, the tuition fees of an individual include ancillary fees and charges that are paid to an educational institution referred to in subparagraph 1 of subparagraph i of paragraph *a* of section 752.0.18.10 in respect of the individual's enrolment in a program at a post-secondary school level, but do not include".

(2) Subsection 1 applies from the taxation year 2013.

297. (1) Section 752.0.18.10.2 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**752.0.18.10.2.** For the purposes of section 752.0.18.10, the examination fees of an individual include 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 1 of subparagraph i of paragraph *a* of section 752.0.18.10, a professional order referred to in subparagraph ii of that paragraph, a professional organization referred to in subparagraph iii of that paragraph, or a professional association, a provincial government department or other similar institution referred to in subparagraph iv of that paragraph, in relation to an examination taken by the individual, but do not include any fee or charge to the extent that it is levied in respect of”.

(2) Subsection 1 applies from the taxation year 2013.

298. (1) Section 752.0.18.12 of the Act is amended

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

“(*a*) an amount paid for one of those purposes on the individual’s behalf by the individual’s employer or by an employer of the individual’s father or mother, or an amount reimbursed for one of those purposes to the individual or the individual’s father or mother by such an employer, unless the amount is included in computing the individual’s income or that of the individual’s father or mother, as the case may be;”;

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

“(*b*) where the tuition fees are paid to an educational institution referred to in subparagraph 1 or 2 of subparagraph i of paragraph *a* of section 752.0.18.10,”;

(3) by replacing the portion of paragraph *c* before subparagraph i by the following:

“(*c*) the fees paid to an educational institution referred to in subparagraph 2 of subparagraph i of paragraph *a* of section 752.0.18.10 if,”.

(2) Paragraph 1 of subsection 1 has effect from 26 June 2013.

(3) Paragraphs 2 and 3 of subsection 1 apply from the taxation year 2013.

299. (1) Section 752.0.18.13.1 of the Act is replaced by the following section:

“**752.0.18.13.1.** For the purpose of determining the amount that an individual may deduct from the individual’s tax otherwise payable for a taxation year under section 752.0.18.10, the following rules apply:

(*a*) the amount referred to in the portion of paragraph *a* of section 752.0.18.10 before subparagraph i is equal to the aggregate of all amounts each of which is, subject to subparagraph *a* of the third paragraph, determined by the formula

A/8%; and

(*b*) the amount referred to in the portion of paragraph *b* of section 752.0.18.10 before subparagraph i is equal to the aggregate of all amounts each of which is, subject to subparagraph *b* of the third paragraph, determined by the formula

B/20%.

In the formulas in subparagraphs *a* and *b* of the first paragraph,

(*a*) A is an amount transferred by the individual to another individual, in accordance with section 776.41.21, for the year or a preceding taxation year in respect of fees referred to in any of subparagraphs i to iv of paragraph *a* of section 752.0.18.10; and

(*b*) B is an amount transferred by the individual to another individual, in accordance with section 776.41.21, for the year or a preceding taxation year in respect of fees referred to in any of subparagraphs i to iv of paragraph *b* of section 752.0.18.10.

For the purposes of the first paragraph, if the individual has transferred a particular amount to another individual, in accordance with section 776.41.21, for the taxation year 2013, the following rules apply:

(*a*) the amount determined by the formula in subparagraph *a* of the first paragraph in respect of fees referred to in any of subparagraphs v to vii of paragraph *a* of section 752.0.18.10 is deemed to be equal to the aggregate of those fees multiplied by the proportion that the particular amount is of the total of

i. the amount obtained by multiplying 8% by the aggregate of the fees referred to in any of subparagraphs v to vii of paragraph *a* of section 752.0.18.10, and

ii. the amount obtained by multiplying 20% by the aggregate of the fees referred to in any of subparagraphs v to vii of paragraph *b* of section 752.0.18.10; and

(*b*) the amount determined by the formula in subparagraph *b* of the first paragraph in respect of fees referred to in any of subparagraphs v to vii of paragraph *b* of section 752.0.18.10 is deemed to be equal to the aggregate of those fees multiplied by the proportion that the particular amount is of the total of

i. the amount obtained by multiplying 8% by the aggregate of the fees referred to in any of subparagraphs v to vii of paragraph *a* of section 752.0.18.10, and

ii. the amount obtained by multiplying 20% by the aggregate of the fees referred to in any of subparagraphs v to vii of paragraph *b* of section 752.0.18.10."

(2) Subsection 1 applies from the taxation year 2013.

300. (1) Section 752.0.18.14 of the Act is replaced by the following section:

"**752.0.18.14.** Where an individual is absent from Canada but resident in Québec for all or part of a taxation year in respect of which tuition fees are paid, subparagraphs 1 and 2 of subparagraph i of paragraph *a* of section 752.0.18.10 are to be read, in relation to fees paid in respect of that year, without reference to "in Canada"."

(2) Subsection 1 applies from the taxation year 2013.

301. (1) Section 752.0.22 of the Act is replaced by the following section:

"**752.0.22.** For the purpose of computing the tax payable under this Part by an individual, the following provisions are to be applied in the following order: sections 752.0.0.1, 752.0.1, 776.41.14, 752.0.7.4, 752.0.10.0.3, 752.0.18.3, 752.0.18.8, 776.1.5.0.17, 776.1.5.0.18, 752.0.10.0.5, 752.0.14, 752.0.11 to 752.0.13.1.1, 776.41.21, 752.0.10.6.1, 752.0.10.6, 752.0.10.6.2, 752.0.18.10, 752.0.18.15, 767 and 776.41.5."

(2) Subsection 1 applies from the taxation year 2013.

302. (1) Section 752.0.24 of the Act is amended by replacing subparagraph i of subparagraph *a* of the first paragraph by the following subparagraph:

"i. such of the amounts deductible under any of sections 752.0.10.0.2 to 752.0.10.0.5, 752.0.10.6 to 752.0.10.6.2, 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) Subsection 1 applies from the taxation year 2013.

303. (1) Section 752.12 of the Act is amended by replacing "766.6" in the portion before paragraph *a* and in paragraph *b* by "766.3.4".

(2) Subsection 1 applies from the taxation year 2013.

304. (1) The heading of Chapter II.1 of Title I of Book V of Part I of the Act is replaced by the following:

“TAX ADJUSTMENT RELATING TO CERTAIN AMOUNTS

“**DIVISION I**

“RETROACTIVE PAYMENTS”.

(2) Subsection 1 applies from the taxation year 2013.

305. (1) Section 766.2 of the Act is amended, in the sixth paragraph,

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

“(*a*) an amount that is not otherwise deducted in computing an individual’s taxable income or tax payable under this Part for a taxation year to which the averaging applies, but that is deducted for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *c* and *d* of the fourth paragraph for that taxation year, is deemed, for the application of this Part to any taxation year, to have been deducted in computing the individual’s taxable income or tax payable under this Part for the taxation year to which the averaging applies, including when establishing the amount determined in respect of the individual for another taxation year under any of subparagraphs *a*, *c* and *d* of the fourth paragraph or under subparagraph *a* or *d* of the second paragraph of section 766.3.2 or subparagraph *b* of the third paragraph of that section;”;

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

“(*c*) an amount that, under subparagraph *a* of the sixth paragraph of section 766.3.2, is deemed deducted in computing an individual’s taxable income or tax payable under this Part for a taxation year to which the averaging applies, because it is deducted in that computation for the purpose of establishing the amount determined in respect of the individual under subparagraph *a* or *d* of the second paragraph of section 766.3.2 or subparagraph *b* of the third paragraph of that section for the taxation year to which the averaging applies, may not be taken into account for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *c* and *d* of the fourth paragraph for that taxation year.”

(2) Subsection 1 applies from the taxation year 2013.

306. (1) The Act is amended by inserting the following after section 766.3:

“**DIVISION II**

“RETROACTIVELY DETERMINED COVERED BENEFIT

“**766.3.1.** In this division, “covered benefit attributable to a preceding taxation year” means an amount determined in a particular taxation year that is attributable to a taxation year preceding the particular year but subsequent to the taxation year 2003, and that is

(*a*) if the preceding taxation year is the year 2004, an amount referred to in any of subparagraphs *a* to *c* of the first paragraph of section 766.8, other than an amount that replaces income described in paragraph *e* of section 725; and

(*b*) in any other case, an amount that is an income replacement indemnity or a compensation for the loss of financial support, determined under a public compensation plan and established on the basis of net income following an accident, employment injury, bodily injury or death or in order to prevent bodily injury, other than

i. an amount that is the net salary or wages paid by an employer, in accordance with the Act respecting industrial accidents and occupational diseases (chapter A-3.001), for each day or part of a day when a worker must be absent from work to receive care or undergo medical examinations in connection with the worker's injury, or to take part in a personal rehabilitation program, or

ii. an amount that replaces income described in paragraph *e* of section 725.

"**766.3.2.** If an individual is resident in Québec at the end of a particular taxation year and is the beneficiary of a covered benefit attributable to a preceding taxation year, the individual is required to add to the individual's tax otherwise payable, for the particular year, the amount determined by the formula

A – B + C + D + E – F.

In the formula in the first paragraph,

(*a*) A is the tax that would have been payable by the individual under this Part for the preceding year if the covered benefit attributable to the preceding year had been determined in that preceding year;

(*b*) B is the tax payable by the individual under this Part for that preceding year;

(*c*) C is the amount determined without reference to section 7.5 by the formula

G – H;

(*d*) D is the aggregate of

i. if the preceding year is subsequent to 2009, the amount by which the amount that a person, other than the individual, deducted under section 776.41.14 in computing the person's tax otherwise payable for that preceding year exceeds the amount that the person could have deducted under section 776.41.14 in computing the person's tax otherwise payable for that preceding year, if the

covered benefit attributable to the preceding year had been determined in that year, and

ii. the amount by which the amount that a person, other than the individual, deducted under section 776.41.21 in computing the person's tax otherwise payable for that preceding year exceeds the amount that the person could have deducted under section 776.41.21 in computing the person's tax otherwise payable for that preceding year, if the covered benefit attributable to the preceding year had been determined in that year;

(*e*) E is the aggregate of all amounts each of which is an amount deemed to have been paid to the Minister under section 1029.8.50.3 on account of the individual's tax payable under this Part for a preceding taxation year because of the application of this section in respect of a covered benefit attributable to the preceding year; and

(*f*) F is the aggregate of all amounts each of which is an amount that the individual is required to add to the individual's tax otherwise payable under this Part for a preceding taxation year because of the application of this section in respect of a covered benefit attributable to the preceding year.

In the formula in subparagraph *c* of the second paragraph:

(*a*) G is the amount deducted by the individual's eligible spouse for the preceding taxation year under section 776.78, as it read before being repealed, or section 776.41.5 in computing the tax otherwise payable for that preceding year; and

(*b*) H is the amount that could have been deducted by the individual's eligible spouse for the preceding taxation year under section 776.78, as it read before being repealed, or section 776.41.5 in computing the tax otherwise payable for that preceding year, computed without reference to section 776.41.5, if the covered benefit attributable to the preceding year had been determined in that year, without however exceeding the tax otherwise payable for that preceding year.

In subparagraphs *c* and *d* of the second paragraph, the individual's eligible spouse for the preceding taxation year means a person who would be the individual's eligible spouse for that year, within the meaning of sections 776.41.1 to 776.41.4, if the portion of section 776.41.1 before paragraph *a* were read as if "for a taxation year" were replaced by "for a preceding taxation year".

For the purposes of this section, if an individual dies or ceases to be resident in Canada in the particular taxation year, the last day of that taxation year is the day on which the individual died or the last day on which the individual was resident in Canada.

For the purpose of applying this Part to any taxation year,

(*a*) an amount that is not otherwise deducted in computing an individual's taxable income or tax payable under this Part for a taxation year (in this subparagraph referred to as the "preceding year"), but that is deducted for the purpose of establishing the amount determined in respect of the individual under subparagraph *a* or *d* of the second paragraph or subparagraph *b* of the third paragraph for the preceding year, is deemed, for the application of this Part to any taxation year, to have been deducted in computing the individual's taxable income or tax payable, as the case may be, under this Part for the preceding year, including when establishing the amount determined in respect of the individual under subparagraph *a* or *d* of the second paragraph or subparagraph *b* of the third paragraph or under any of subparagraphs *a*, *c* and *d* of the fourth paragraph of section 766.2 for another taxation year;

(*b*) an amount that is otherwise deducted in computing an individual's taxable income or tax payable under this Part for a taxation year subsequent to a particular taxation year may not be taken into account for the purpose of establishing the amount determined in respect of the individual under subparagraph *a* or *d* of the second paragraph or subparagraph *b* of the third paragraph for the particular taxation year;

(*c*) an amount that, under subparagraph *a* of the sixth paragraph of section 766.2, is deemed to be deducted in computing an individual's taxable income or tax payable under this Part for a particular taxation year, because it is deducted in that computation for the purpose of establishing the amount determined in respect of the individual under any of subparagraphs *a*, *c* and *d* of the fourth paragraph of section 766.2 for the particular year, may not be taken into account for the purpose of establishing the amount determined in respect of the individual under subparagraph *a* or *d* of the second paragraph or subparagraph *b* of the third paragraph for the particular year; and

(*d*) an amount that is otherwise deducted in computing an individual's taxable income or tax payable under this Part for a particular taxation year, but that is not deducted for the purpose of establishing the amount determined in respect of the individual under subparagraph *a* or *d* of the second paragraph or subparagraph *b* of the third paragraph for the particular year, is deemed, for the application of this Part to any other taxation year, not to have been deducted in computing the individual's taxable income or tax payable, as the case may be, under this Part for the particular year.

This section does not apply in respect of an individual's separate fiscal return filed under the second paragraph of section 429 or section 681 or 1003.

"**DIVISION III**

"TAX ON SPLIT INCOME

"**766.3.3.** In this division,

"excluded amount", in respect of an individual for a taxation year, means an amount that is an 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 a prescribed educational institution 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;

"specified individual", in relation to a taxation year, means an individual

(*a*) who had not attained the age of 17 years before the year;

(*b*) who was resident in Canada throughout the year; and

(*c*) whose father or mother was resident in Canada in the year;

"split income" of a specified individual for a taxation year means the aggregate of all amounts, other than excluded amounts, each of which is

(*a*) an amount required to be included in computing the individual's income for the year in respect of taxable dividends received by the individual in respect of shares of the capital stock of a corporation, other than shares listed on a designated stock exchange or shares of a mutual fund corporation, or because of the application of Division IV of Chapter II of Title III of Book III in respect of the ownership by any person of shares of the capital stock of a corporation, other than shares listed on such a stock exchange;

(*b*) a portion of an amount included in accordance with paragraph *f* of section 600 in computing the individual's income for the year, to the extent that the portion

i. is not included in an amount described in paragraph *a*, and

ii. can reasonably be considered to be income derived from the provision of property or services by a partnership or trust to or in support of a business carried on by

(1) a person who is related to the individual at any time in the year,

(2) a corporation of which a person related to the individual is a specified shareholder at any time in the year, or

(3) a professional corporation of which a person related to the individual is a shareholder at any time in the year; or

(*c*) a portion of an amount included because of section 662 or 663 in respect of a trust, other than a mutual fund trust, in computing the individual's income for the year, to the extent that the portion

i. is not included in an amount described in paragraph *a*, and

ii. can reasonably be considered to be in respect of taxable dividends received in respect of shares of the capital stock of a corporation, other than shares listed on a designated stock exchange or shares of a mutual fund corporation, to arise because of the application of Division IV of Chapter II of Title III of Book III in respect of the ownership by any person of shares of the capital stock of a corporation, other than shares listed on such a stock exchange, or to be income derived from the provision of property or services by a partnership or trust to or in support of a business carried on by

(1) a person who is related to the individual at any time in the year,

(2) a corporation of which a person related to the individual is a specified shareholder at any time in the year, or

(3) a professional corporation of which a person related to the individual is a shareholder at any time in the year.

"**766.3.4.** A specified individual shall add to the specified individual's tax otherwise payable for a taxation year under this Part an amount equal to 25.75% of the specified individual's split income for the year.

In addition, the proportion referred to for the year in the second paragraph of section 22 or 25, as the case may be, in respect of the individual applies to the amount otherwise determined for the year in respect of the individual under the first paragraph.

"**766.3.5.** If a specified individual would have for a taxation year, but for this division, 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 the 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.

"**766.3.6.** If a specified individual would be, but for this division, 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.

"**DIVISION IV**

"MINIMUM TAX

"**766.3.7.** Despite any other provision of this Act, the tax otherwise payable under this Part, for a particular taxation year, by an individual in respect of the year may not be less than the amount determined by the formula

A + B + C.

In the formula in the first paragraph,

(*a*) A is the aggregate of all amounts each of which is an amount added in computing the individual's tax otherwise payable for the particular year under sections 766.2 and 766.2.1;

(*b*) B is the aggregate of all amounts each of which is an amount added in computing the individual's tax otherwise payable for the particular year under section 766.3.2; and

(*c*) C is the amount by which the amount added in computing the individual's tax otherwise payable for the year under section 766.3.4 exceeds the aggregate of all amounts each of which is an amount that is deductible under section 767 or sections 772.2 to 772.13 in computing the individual's tax payable for the year and can reasonably be considered to be in respect of an amount included in computing the individual's split income, within the meaning of section 766.3.3, for the year."

(2) Subsection 1 applies from the taxation year 2013.

307. (1) Chapter II.3 of Title I of Book V of Part I of the Act, comprising sections 766.5 to 766.7.2, is repealed.

(2) Subsection 1 applies from the taxation year 2013.

308. (1) Chapter II.5 of Title I of Book V of Part I of the Act, comprising sections 766.16 and 766.17, is repealed.

(2) Subsection 1 applies from the taxation year 2013.

309. (1) Section 767 of the Act is amended by replacing "2/5" in subparagraph *a* of the first paragraph by "8.319/18".

(2) Subsection 1 applies in respect of a dividend paid after 31 December 2013.

310. (1) Section 771 of the Act is amended by inserting the following paragraph after paragraph *d*.2 of subsection 1:

"(*d*.3) despite paragraph *d*.2, in the case of a corporation other than a corporation referred to in paragraph *a*, for a taxation year for which the corporation is a manufacturing corporation, to the amount by which the amount obtained by applying the basic rate determined in its respect for the year under section 771.0.2.3.1 to its taxable income for the year exceeds, if the corporation has been throughout the year a Canadian-controlled private corporation, the amount obtained by applying the percentage determined in its respect for the year under section 771.0.2.5 to the amount determined in its respect for the year under section 771.2.1.2;".

(2) Subsection 1 applies to a taxation year that ends after 4 June 2014.

311. (1) The Act is amended by inserting the following section after section 771.0.2.4:

"**771.0.2.5.** The percentage that is required to be determined for a taxation year for the purposes of paragraph *d*.3 of subsection 1 of section 771 in respect of a manufacturing corporation is equal,

(*a*) if the proportion of the manufacturing or processing activities of the manufacturing corporation for the taxation year is 50% or more and

i. the taxation year begins before 1 April 2015, to the total of

(1) 3.9%,

(2) the proportion of 2% that the number of days in the taxation year that follow 4 June 2014 but precede 1 April 2015 is of the number of days in the taxation year, and

(3) the proportion of 4% that the number of days in the taxation year that follow 31 March 2015 is of the number of days in the taxation year, or

ii. the taxation year begins after 31 March 2015, to 7.9%; and

(*b*) if the proportion of the manufacturing or processing activities of the manufacturing corporation for the taxation year is less than 50% and

i. the taxation year begins before 1 April 2015, to the total of

(1) 3.9%,

(2) the percentage determined by the formula

$A \times (C - 25\%)/25\%$, and

(3) the percentage determined by the formula

$B \times (C - 25\%)/25\%$, or

ii. the taxation year begins after 31 March 2015, to the total of

(1) 3.9%, and

(2) the percentage determined by the formula

$4\% \times (C - 25\%)/25\%$.

In the formulas in subparagraph *b* of the first paragraph,

(*a*) A is the proportion of 2% that the number of days in the taxation year that follow 4 June 2014 but precede 1 April 2015 is of the number of days in the taxation year;

(*b*) B is the proportion of 4% that the number of days in the taxation year that follow 31 March 2015 is of the number of days in the taxation year; and

(*c*) C is the proportion of the manufacturing or processing activities of the manufacturing corporation for the taxation year."

(2) Subsection 1 applies to a taxation year that ends after 4 June 2014.

312. (1) Section 771.1 of the Act is amended, in the first paragraph,

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

"“proportion of the manufacturing or processing activities” of a corporation for a taxation year means the proportion that the amount determined in respect of the corporation for the year under paragraph *a* of section 5200 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) is of the amount determined in respect of the corporation for the year under paragraph *b* of section 5200 of those Regulations;";

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

"“manufacturing corporation” for a taxation year means a corporation the proportion of the manufacturing or processing activities of which for the taxation year is not less than 25%;".

(2) Subsection 1 has effect from 5 June 2014.

313. (1) Section 771.2.1.2 of the Act is amended by replacing "*d*.2 and *h*" in the portion before paragraph *a* by "*d*.2, *d*.3 and *h*".

(2) Subsection 1 applies to a taxation year that ends after 4 June 2014.

314. (1) Section 771.2.1.10 of the Act is replaced by the following section:

"**771.2.1.10.** If in a taxation year a corporation is a member of a particular partnership and the corporation or a corporation with which it is associated in the year is a member of one or more other partnerships in the year and it may reasonably be considered that one of the main reasons for the separate existence of the partnerships is to increase for a corporation the amount of the deduction determined in respect of a Canadian-controlled private corporation under paragraph *d*.2 or *d*.3 of subsection 1 of section 771, the specified partnership income of the corporation for the year is, for the purposes of this Title, to be computed in respect of those partnerships as if all amounts each of which is the income of one of the partnerships for a fiscal period that ends in the year from an eligible business carried on by it in Canada were equal to zero except for the greatest of those amounts."

(2) Subsection 1 applies to a taxation year that begins after 20 February 2007. However, where section 771.2.1.10 of the Act applies to a taxation year that ends before 5 June 2014, it is to be read as if "paragraph *d*.2 or *d*.3" were replaced by "paragraph *d*.2".

315. (1) The Act is amended by inserting the following section after section 771.2.5:

"**771.2.5.1.** For the purposes of section 771.2.1.2, the amount by which a corporation's income for a taxation year from a qualified business it carries on exceeds its loss for the year from such a business must be computed as if the amounts determined under subparagraphs *a* and *b* of the second paragraph of section 737.18.17.5 in respect of the corporation for the year and the amounts determined in respect of a partnership of which it is a member at the end of a fiscal year of the partnership that ends in the year, in accordance with subparagraphs *d* and *e* of that paragraph, in relation to a large investment project of the corporation or partnership, as the case may be, within the meaning of the first paragraph of section 737.18.17.1, in respect of which the Minister of Finance issued a certificate for the corporation's taxation year or the partnership's fiscal period, were, in the proportion determined in the second paragraph, nil.

The proportion to which the first paragraph refers is determined by the formula

A/B.

In the formula in the second paragraph,

(*a*) A is 1, unless the amount that would be deductible in computing the corporation's taxable income for the year under section 737.18.17.5 if no reference were made to section 737.18.17.6 exceeds the particular amount that

is deductible in computing that taxable income under section 737.18.17.5, in which case it is the particular amount; and

(*b*) B is 1, unless the particular amount that would be deductible in computing the corporation's taxable income for the year under section 737.18.17.5 if no reference were made to section 737.18.17.6 exceeds the amount that is deductible in computing that taxable income under section 737.18.17.5, in which case it is the particular amount."

(2) Subsection 1 applies to a taxation year that ends after 20 November 2012.

316. (1) Section 772.2 of the Act is amended by replacing the definition of "tax otherwise payable" by the following definition:

""tax otherwise payable" under this Part by a taxpayer for a taxation year means the tax payable by the taxpayer for the year under this Part, computed without reference to this chapter, sections 766.2 to 766.3, 767, 772.13.2, 776 to 776.1.18, 776.17, 1183 and 1184, subparagraphs i and ii.1 of paragraph *h* of subsection 1 of section 771, subparagraphs i and iii of paragraph *j* of that subsection 1 and subparagraphs i and ii of paragraph *j*.1 of that subsection 1, and, in paragraphs *d*.2 and *d*.3 of that subsection 1, the deduction provided for in respect of a Canadian-controlled private corporation;".

(2) Subsection 1 has effect from 5 June 2014.

317. (1) Section 776.1.5.0.10.1 of the Act is amended, in the first paragraph,

(1) by replacing subparagraph *d* by the following subparagraph:

"(*d*) a period that begins on 1 March of a year after 2007 and before 2014 and ends on the last day of the month of February of the following year; or";

(2) by adding the following subparagraph after subparagraph *d*:

"(*e*) a period that begins on 1 March of a year after 2013 and ends on the last day of the month of February of the following year."

(2) Subsection 1 has effect from 1 March 2014.

318. (1) Section 776.1.5.0.11 of the Act is amended

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

"The percentage to which the first paragraph refers is

(*a*) 35%, if the acquisition period referred to in that paragraph is described in subparagraph *a* or *b* of the first paragraph of section 776.1.5.0.10.1;

(*b*) 50%, if the acquisition period referred to in that paragraph is described in subparagraph *c* or *d* of the first paragraph of section 776.1.5.0.10.1; and

(*c*) 45%, if the acquisition period referred to in that paragraph is described in subparagraph *e* of the first paragraph of section 776.1.5.0.10.1.";

(2) by replacing "subparagraph *d*" in subparagraph *c* of the third paragraph by "subparagraph *d* or *e*".

(2) Subsection 1 applies in respect of an amount paid after 28 February 2014.

319. (1) Section 776.41.5 of the Act is amended

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

"(*a*) A is the aggregate of all amounts each of which is an amount that the individual's eligible spouse for the taxation year may deduct under this Book in computing the eligible spouse's tax otherwise payable for the year under this Part, other than an amount deductible under any of sections 752.0.10.0.3, 752.0.10.6.1, 752.12, 776.1.5.0.17 and 776.1.5.0.18; and

"(*b*) B is the tax otherwise payable of the individual's eligible spouse for the taxation year, computed without reference to the deductions provided for in this Book, except those provided for in sections 752.0.10.0.3, 752.0.10.6.1, 752.12, 776.1.5.0.17 and 776.1.5.0.18.";

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

"(*b*) if the eligible spouse of an individual for a taxation year may deduct, for the year, an amount under any of sections 752.0.10.6, 752.0.10.6.2, 752.0.11, 752.0.18.10, 752.0.18.15, 772.8, 776.1.1 and 776.1.2 (in this subparagraph referred to as the "deductible amount"), the individual may, in respect of the deductible amount, include in the aggregate described in subparagraph *a* of the second paragraph only the portion of the deductible amount claimed as a deduction by the eligible spouse in the fiscal return the eligible spouse files for the year."

(2) Subsection 1 applies from the taxation year 2013.

320. (1) Section 776.41.11 of the Act is amended by replacing the second paragraph by the following paragraph:

"The provisions to which the first paragraph refers are sections 752.0.10.6, 752.0.10.6.2, 752.0.11, 752.0.18.10, 752.0.18.15, 772.8, 776.1.1 and 776.1.2."

(2) Subsection 1 applies from the taxation year 2013.

321. (1) Section 776.41.21 of the Act is amended

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

"(*a*) A is

i. for a taxation year subsequent to the taxation year 2013, the amount obtained by multiplying 8% by the aggregate of all amounts each of which is either the amount of the person's tuition fees that are paid in respect of the year and referred to in subparagraph i of paragraph *a* of section 752.0.18.10 or the amount of the person's examination fees that are paid in respect of the year and referred to in any of subparagraphs ii to iv of that paragraph *a*, or

ii. for the taxation year 2013, the aggregate of

(1) the amount obtained by multiplying 8% by the aggregate of all amounts each of which is either the amount of the person's tuition fees that are referred to in subparagraph v or vi of paragraph *a* of section 752.0.18.10 or the amount of the person's examination fees that are referred to in subparagraph vii of that paragraph *a*, and

(2) the amount obtained by multiplying 20% by the aggregate of all amounts each of which is either the amount of the person's tuition fees that are referred to in subparagraph v or vi of paragraph *b* of section 752.0.18.10 or the amount of the person's examination fees that are referred to in subparagraph vii of that paragraph *b*; and

"(*b*) B is the person's tax otherwise payable for the year under this Part, computed by taking into account only the amounts that the person may deduct under sections 752.0.0.1, 752.0.1, 752.0.7.4, 752.0.10.0.3, 752.0.10.0.5, 752.0.10.6 to 752.0.10.6.2, 752.0.11, 752.0.13.1, 752.0.13.1.1, 752.0.14, 752.0.18.3, 752.0.18.8, 776.1.5.0.17, 776.1.5.0.18 and 776.41.14.";

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

"For the purposes of subparagraph *b* of the second paragraph, the amount that a person may, if applicable, deduct, for a taxation year, under any of sections 752.0.10.6 to 752.0.10.6.2 and 752.0.11 is deemed to be equal to the portion of that amount that the person claims as a deduction in the person's fiscal return that the person files for the year under this Part."

(2) Subsection 1 applies from the taxation year 2013.

322. (1) Section 776.42 of the Act is amended by replacing "766.7" by "766.3.7".

(2) Subsection 1 applies from the taxation year 2013.

323. (1) Section 776.43 of the Act is amended by replacing the third paragraph by the following paragraph:

"The proportion referred to in the second paragraph of the said sections applies in respect of the amount determined by the formula in the first paragraph of section 776.46, in relation to the minimum tax applicable to the individual for the year."

(2) Subsection 1 applies from the taxation year 2013.

324. (1) Section 776.46 of the Act is amended

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

"**776.46.** An individual's minimum tax for a taxation year is equal to the aggregate of the amount that the individual is required to add to the individual's tax payable for the year under this Part in accordance with section 766.3.2 and the amount determined by the formula

$A \times (B - C) - D$.";

(2) by striking out subparagraph *e* of the second paragraph.

(2) Subsection 1 applies from the taxation year 2013.

325. (1) Section 776.56 of the Act is amended

(1) by replacing "3/4" in paragraphs *a* and *b* by "80%";

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

"(*c*) each amount that is designated by a trust for a particular taxation year of the trust in respect of the individual and deemed by section 668 to be a taxable capital gain for the year of the individual is deemed to be equal to 80% of the quotient obtained when that amount is divided by the fraction provided for the purposes of section 231 in respect of the trust for the particular taxation year.";

(3) by striking out paragraph *d*.

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

(3) Paragraphs 2 and 3 of subsection 1 apply to a taxation year that begins after 31 October 2011. However, when section 776.56 of the Act applies to a taxation year preceding the taxation year 2013, it is to be read as if "80%" in paragraph *c* were replaced by "3/4".

326. (1) Section 776.57 of the Act is amended

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

"**776.57.** Pour l'application de l'article 776.51, l'ensemble des montants déductibles par le particulier dans le calcul de son revenu ou de son revenu imposable, selon le cas, pour l'année, en vertu des articles 359 à 418.12, 419.1 à 419.4, 419.6, 600.1, 600.2 et 726.4.17.10 ou de l'article 88.4 de la Loi concernant l'application de la Loi sur les impôts (chapitre I-4), dans la mesure où cet article fait référence aux paragraphes 10 et 12 de l'article 29 des Règles concernant l'application de l'impôt sur le revenu (Lois révisées du Canada (1985), chapitre 2, 5e supplément), doit être établi comme s'il était égal au moindre :";

(2) by replacing "admissibles par ailleurs en déduction" in paragraph *a* in the French text by "déductibles par ailleurs";

(3) by inserting the following subparagraph after subparagraph i of paragraph *b:*

"i.1. his income for the year from property, or from the business of selling the product of property, described in Class 43.1 or 43.2 in Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1), determined before deducting the amounts referred to in paragraph *a*, and".

(2) Paragraph 3 of subsection 1 applies to a taxation year that ends after 31 December 2008.

327. (1) Section 779 of the Act is replaced by the following section:

"**779.** Except for the purposes of sections 752.0.2, 752.0.7.1 to 752.0.10 and 752.0.11 to 752.0.13.0.1, Division II of Chapter II.1 of Title I of Book V, Chapter V of Title III of Book V, the second paragraph of sections 776.41.14 and 776.41.21, sections 935.4 and 935.15 and Divisions II.8.3, II.11.1, II.11.3 to II.11.9 and II.12.1 to II.20 of Chapter III.1 of Title III of Book IX, the taxation year of a bankrupt is deemed to begin on the date of the bankruptcy and the current taxation year is deemed, if the bankrupt is an individual other than a testamentary trust, to end on the day immediately before the date of the bankruptcy."

(2) Subsection 1 applies from the taxation year 2013.

328. (1) Section 785.1 of the Act is amended by replacing subparagraph ii of paragraph *d* by the following subparagraph:

"ii. the amount prescribed is to be included in the foreign accrual property income of the taxpayer for the taxpayer's taxation year ending immediately before the particular time."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2006.

329. (1) Section 785.2.8 of the Act is amended by replacing "12%" in subparagraph *a* of the first paragraph by "12.875%".

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2012.

330. (1) Section 851.19 of the Act is amended by inserting "or pooled registered pension plan" after "registered pension plan".

(2) Subsection 1 has effect from 14 December 2012.

331. (1) Section 890.1 of the Act is amended, in the second paragraph,

(1) by replacing "Aux fins" in the portion before subparagraph *a* in the French text by "Pour l'application";

(2) by inserting the following subparagraph after subparagraph *a*:

"(*a*.1) a pooled registered pension plan;".

(2) Subsection 1 has effect from 14 December 2012.

332. (1) Section 890.16.1 of the Act is replaced by the following section:

"**890.16.1.** For the purposes of this Title and Chapter III of Title XXXV of the Regulation respecting the Taxation Act (chapter I-3, r. 1), "education at the post-secondary school level" or "program at a post-secondary school level" includes a program of studies of an educational institution described in subparagraph 2 of subparagraph i of paragraph *a* of section 752.0.18.10 that furnishes a person with skills for, or improves a person's skills in, an occupation."

(2) Subsection 1 applies from the taxation year 2013.

333. (1) The Act is amended by inserting the following section before section 895:

"**894.1.** If a valid election is made under subsection 1.1 of section 146.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), an accumulated income payment under the registered education savings plan may be made to the registered disability savings plan, despite paragraph *c*.1 of section 895 and any terms of the plan required by that paragraph.

Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 1.1 of section 146.1 of the Income Tax Act."

(2) Subsection 1 has effect from 1 January 2014.

334. (1) Section 895 of the Act is amended by replacing paragraph *h*.1 by the following paragraph:

"(*h*.1) where the plan allows accumulated income payments, the plan provides that it must be terminated before 1 March of the year following the year in which the first such payment is made under the plan;".

(2) Subsection 1 has effect from 1 January 2014.

335. (1) Section 904.1 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

"(*a*) any accumulated income payment (other than an accumulated income payment made under section 894.1) received in the year by the taxpayer under a registered education savings plan; and".

(2) Subsection 1 has effect from 1 January 2014.

336. (1) Section 905.0.3 of the Act is amended

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

""specified maximum amount", for a calendar year in respect of a disability savings plan, means the amount that is the greater of

(*a*) the amount determined by the formula in subparagraph *l* of the first paragraph of section 905.0.6 in respect of the plan for the calendar year; and

(*b*) the amount determined by the formula

A + B;";

(2) by adding the following paragraph:

"In the formula in paragraph *b* of the definition of "specified maximum amount" in the first paragraph,

(*a*) A is 10% of the fair market value of the property held by the plan trust at the beginning of the calendar year (other than annuity contracts that, at the beginning of the calendar year, are not described in paragraph *b* of the definition of "qualified investment" in subsection 1 of section 205 of the Income Tax Act); and

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

i. a periodic payment under an annuity contract held by the plan trust at the beginning of the calendar year (other than an annuity contract described at the beginning of the calendar year in paragraph *b* of the definition of "qualified

investment" in subsection 1 of section 205 of the Income Tax Act) that is paid to the plan trust in the calendar year, or

ii. if the periodic payment under an annuity contract described in subparagraph i is not made to the plan trust because the plan trust disposed of the right to that payment in the calendar year, an amount that is a reasonable estimate of that payment on the assumption that the annuity contract had been held by the plan trust throughout the calendar year and no rights under the contract were disposed of in the calendar year."

(2) Subsection 1 has effect from 1 January 2014.

337. (1) Section 905.0.3.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**905.0.3.1.** Any holder of a disability savings plan who was a qualifying person in relation to the beneficiary under the plan at the time the plan (or another registered disability savings plan of the beneficiary) was entered into solely because of the application of paragraph *c* of the definition of "qualifying person" in the first paragraph of section 905.0.3 ceases to be a holder of the plan and the beneficiary becomes the holder of the plan if".

(2) Subsection 1 has effect from 29 June 2012. However, when section 905.0.3.1 of the Act applies before 1 January 2014, it is to be read as if "the first paragraph of" in the portion before paragraph *a* were struck out.

338. (1) Section 905.0.3.2 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**905.0.3.2.** If a particular person described in subparagraph ii or iii of paragraph *a* of the definition of "qualifying person" in the first paragraph of section 905.0.3 is appointed in respect of a beneficiary of a disability savings plan and a holder of the plan was a qualifying person in relation to the beneficiary at the time the plan (or another registered disability savings plan of the beneficiary) was entered into solely because of the application of paragraph *c* of that definition, the following rules apply:".

(2) Subsection 1 has effect from 29 June 2012. However, when section 905.0.3.2 of the Act applies before 1 January 2014, it is to be read as if "the first paragraph of" in the portion before paragraph *a* were struck out.

339. (1) Section 905.0.3.3 of the Act is replaced by the following section:

"**905.0.3.3.** If a dispute arises as a result of a disability savings plan issuer's acceptance of a qualifying family member who was a qualifying person in relation to the beneficiary at the time the plan (or another registered disability savings plan of the beneficiary) was entered into solely because of the application of paragraph *c* of the definition of "qualifying person" in the first paragraph of section 905.0.3 as a holder of the plan, from the time the dispute

arises until the time that the dispute is resolved or a person becomes the holder of the plan under section 905.0.3.1 or 905.0.3.2, the holder of the plan shall make every effort to avoid any reduction in the fair market value of the property held by the plan trust, having regard to the reasonable needs of the beneficiary under the plan."

(2) Subsection 1 has effect from 29 June 2012. However, when section 905.0.3.3 of the Act applies before 1 January 2014, it is to be read as if "the first paragraph of" were struck out.

340. (1) Section 905.0.3.4 of the Act is replaced by the following section:

"**905.0.3.4.** If, after reasonable inquiry, an issuer of a disability savings plan is of the opinion that an individual's contractual competence to enter into a disability savings plan is in doubt, no judicial recourse may be exercised against the issuer for entering into a disability savings plan, under which the individual is the beneficiary, with a qualifying family member who was a qualifying person in relation to the beneficiary at the time the plan (or another registered disability savings plan of the beneficiary) was entered into solely because of the application of paragraph *c* of the definition of "qualifying person" in the first paragraph of section 905.0.3."

(2) Subsection 1 has effect from 29 June 2012. However, when section 905.0.3.4 of the Act applies before 1 January 2014, it is to be read as if "the first paragraph of" were struck out.

341. (1) Section 905.0.4 of the Act is amended

(1) by replacing "in section" in the portion before paragraph *a* and in paragraph *b* by "in the first paragraph of section";

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

"(*d*) other than for the purposes of subparagraphs *f* to *h* and *n* of the first paragraph of section 905.0.6,

i. an amount that is a specified RDSP payment as defined in subsection 1 of section 60.02 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), and

ii. an amount that is an accumulated income payment made to the plan under section 894.1."

(2) Subsection 1 has effect from 1 January 2014.

342. (1) Section 905.0.4.2 of the Act is amended

(1) by replacing subparagraphs *b* to *d* of the first paragraph by the following subparagraphs:

"(*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 such greater amount as is required to satisfy the condition of subparagraph i of subparagraph *d*;

"(*c*) the time that is immediately before the time that

i. a contribution is made to the plan,

ii. an amount described in paragraph *a* or *b* of section 905.0.4 or subparagraph ii of paragraph *d* of that section is paid into the plan,

iii. the plan is terminated,

iv. 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, or

v. is the beginning of the first calendar year throughout which the beneficiary under the plan has no severe and prolonged impairment in mental or physical functions the effects of which are described in paragraph *a*.1 of subsection 1 of section 118.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement); and

"(*d*) the time immediately following the end of a calendar year if

i. the total amount of disability assistance payments made from the plan in the year is less than the amount determined by the formula in subparagraph *l* of the first paragraph of section 905.0.6 in respect of the plan for the same year or such a lesser amount as is supported by the property of the plan trust, and

ii. the year is not the year in which the plan became a specified disability savings plan;";

(2) by striking out subparagraphs *e* and *f* of the first paragraph;

(3) by striking out "(R.S.C. 1985, c. 1 (5th Suppl.))" in the second paragraph.

(2) Subsection 1 has effect from 1 January 2014.

343. (1) Section 905.0.6 of the Act is amended

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

"(*c*) the plan provides that, if a person, other than a qualifying family member in relation to the beneficiary under the plan, who is a holder of the plan ceases to be a qualifying person in relation to the beneficiary under the plan at any time, the person ceases at that time to be a holder of the plan;";

(2) by replacing the portion of subparagraph i of subparagraph *n* of the first paragraph before subparagraph 1 by the following:

"i. if the calendar year is not a specified year for the plan, the total amount of disability assistance payments made to the beneficiary under the plan in the year must not exceed the specified maximum amount for the year, except that, in calculating that total amount, a payment made following a transfer in the year from another plan in accordance with section 905.0.16 is to be disregarded if it is made";

(3) by striking out subparagraph ii of subparagraph *n* of the first paragraph;

(4) by inserting the following subparagraph after subparagraph *n* of the first paragraph:

"(*n*.1) the plan provides that, if the beneficiary under the plan reached 59 years of age before a calendar year, the total amount of disability assistance payments made to the beneficiary in the calendar year must not be less than the amount determined by the formula in subparagraph *l* in respect of the plan for the year or such lesser amount as is supported by the property of the plan trust;";

(5) by replacing subparagraph *o* of the first paragraph by the following subparagraph:

"(*o*) the plan provides that, at the direction of the holders of the plan, the issuer shall transfer all of the property held by the plan trust or an amount equal to its value to another registered disability savings plan of the beneficiary, together with all information in its possession (other than information provided to the issuer of the other plan by the Minister responsible for the administration of the Canada Disability Savings Act) that may reasonably be considered necessary for compliance, in respect of the other plan, with the requirements of this Part and with any conditions and obligations under that Act; and";

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

"(*p*) the plan provides for any amounts remaining in the plan, after taking into consideration any repayments under the Canada Disability Savings Act or a designated provincial program, to be paid to the beneficiary under the plan or the beneficiary's succession, and for the plan to cease to exist, at or before the end of the calendar year following the earlier of

i. the calendar year in which the beneficiary under the plan dies, and

ii. the first calendar year

(1) if a valid election is made under subsection 4.1 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement),

that includes the time that the election ceases because of paragraph *b* of subsection 4.2 of section 146.4 of that Act to be valid, or

(2) throughout which the beneficiary has no severe and prolonged impairment in mental or physical functions the effects of which are described in paragraph *a*.1 of subsection 1 of section 118.3 of the Income Tax Act.";

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

"Chapter V.2 of Title II of Book I applies in relation to an election made under subsection 4.1 of section 146.4 of the Income Tax Act.

Where the calendar year 2011 or 2012 is the first calendar year throughout which the beneficiary of a registered disability savings plan has no severe and prolonged impairment in mental or physical functions the effects of which are described in paragraph *a*.1 of subsection 1 of section 118.3 of the Income Tax Act and the plan has not been terminated, the plan must, despite subparagraph *p* of the first paragraph, as it read on 28 March 2012 and any terms of the plan required by that subparagraph, be terminated on or before 31 December 2014, unless a valid election is made under subsection 4.1 of section 146.4 of the Income Tax Act."

(2) Paragraph 1 of subsection 1 has effect from 29 June 2012.

(3) Paragraphs 2 to 4 and 6 of subsection 1 and paragraph 7 of subsection 1, when it enacts the third paragraph of section 905.0.6 of the Act, have effect from 1 January 2014.

(4) Paragraph 5 of subsection 1 has effect from 14 December 2012.

(5) Paragraph 7 of subsection 1, when it enacts the fourth paragraph of section 905.0.6 of the Act, has effect from 29 March 2012. However, when the fourth paragraph of that section applies before 1 January 2014, it is to be read as if ", unless a valid election is made under subsection 4.1 of section 146.4 of the Income Tax Act" were struck out.

344. (1) Section 905.0.7 of the Act is amended

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

"**905.0.7.** A disability savings plan is deemed never to have been a registered disability savings plan unless

(*a*) the issuer of the plan provides without delay notification of the plan's establishment in the prescribed form containing prescribed information to the Minister; and

(*b*) if the beneficiary is the beneficiary under another registered disability savings plan at the time the plan is established, that other plan is terminated without delay.";

(2) by replacing "in the manner and within the time specified" in the second paragraph by "in the manner specified".

(2) Subsection 1 has effect from 14 December 2012.

345. (1) Section 905.0.16 of the Act is amended by replacing paragraph *c* by the following paragraph:

"(*c*) the issuer of the prior plan provides the issuer of the new plan with all information in its possession concerning the prior plan (other than information provided to the issuer of the new plan by the Minister responsible for the administration of the Canada Disability Savings Act (Statutes of Canada, 2007, chapter 35)) as may reasonably be considered necessary for compliance, in respect of the new plan, with the requirements of this Part and the issuer of the new plan confirms that it has in its possession all information provided by the issuer of the prior plan and by that Minister that is necessary for the purposes of paragraph *c* of subsection 8 of section 146.4 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement); and".

(2) Subsection 1 has effect from 14 December 2012.

346. (1) Section 905.0.21 of the Act is amended by replacing the portion of subparagraph *e* of the first paragraph before subparagraph i by the following:

"(*e*) if the issuer enters into the plan with a qualifying family member who was a qualifying person in relation to the beneficiary under the plan at the time the plan (or another registered disability savings plan of the beneficiary) was entered into solely because of the application of paragraph *c* of the definition of "qualifying person" in the first paragraph of section 905.0.3,".

(2) Subsection 1 has effect from 29 June 2012. However, when section 905.0.21 of the Act applies before 1 January 2014, it is to be read as if "the first paragraph of" in the portion of subparagraph *e* of the first paragraph before subparagraph i were struck out.

347. (1) Section 905.1.2 of the Act is replaced by the following section:

"**905.1.2.** For the purposes of section 133.4, subparagraph i of paragraph *a* of the definition of "excluded right or interest" in section 785.0.1, subparagraph *d* of the first paragraph of section 890.0.1, sections 913 and 924.0.1, paragraph *b* of the definition of "excluded premium" in the first paragraph of section 935.1, paragraph *c* of the definition of "excluded premium" in the first paragraph of section 935.12, subparagraph *b* of the second paragraph of section 961.17, Chapter III of Title VI.0.1 and paragraph *c* of section 965.0.35,

an individual's account under a specified pension plan is deemed to be a registered retirement savings plan under which the individual is the annuitant."

(2) Subsection 1 has effect from 14 December 2012.

348. (1) Section 961.17 of the Act is amended by inserting the following subparagraph after subparagraph *b* of the second paragraph:

"(*b*.1) an amount transferred at the direction of the annuitant directly to an account of the annuitant under a pooled registered pension plan; or".

(2) Subsection 1 has effect from 14 December 2012.

349. (1) Section 965.0.2 of the Act is replaced by the following section:

"**965.0.2.** There may be deducted in computing an employer's income for a taxation year ending after 31 December 1990, the amount that, by virtue of paragraph *q* of subsection 1 of section 20 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), is allowed as a deduction for the year in computing the employer's income for the purposes of that Act in respect of a contribution made to a registered pension plan."

(2) Subsection 1 has effect from 14 December 2012.

350. (1) Section 965.0.10 of the Act is amended

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

"(*b*) the amount is transferred on behalf of a member who is entitled to the amount as a return of contributions made (or deemed to have been made) by the member under a defined benefit provision of the plan before 1 January 1991, or as interest, computed at a reasonable rate, in respect of those contributions, and";

(2) by adding the following paragraph:

"For the purposes of subparagraph *b* of the first paragraph, if an amount is transferred in accordance with section 965.0.7 to a defined benefit provision (in this paragraph referred to as the "current provision") of a registered pension plan from a defined benefit provision (in this paragraph referred to as the "former provision") of another registered pension plan on behalf of all or a significant number of members whose benefits under the former provision are replaced by benefits under the current provision, each current service contribution made at a particular time under the former provision by a member whose benefits are so replaced is deemed to be a current service contribution made at that particular time under the current provision by the member."

(2) Paragraph 1 of subsection 1 applies in respect of a transfer that occurs after 31 December 1999.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2000.

351. (1) The Act is amended by inserting the following before Title VI.1 of Book VII of Part I:

“**TITLE VI.0.2**

“POOLED REGISTERED PENSION PLANS

“**CHAPTER I**

“DEFINITIONS

“**965.0.19.** In this Title,

“administrator”, of a pooled pension plan, means

(*a*) a corporation resident in Canada that is responsible for the administration of the plan and that is authorized under the Pooled Registered Pension Plans Act (Statutes of Canada, 2012, chapter 16) or a similar law of a province to act as an administrator for one or more pooled pension plans; or

(*b*) an entity designated in respect of the plan under section 21 of the Pooled Registered Pension Plans Act or any provision of a law of a province that is similar to that section;

“member”, of a pooled pension plan, means an individual (other than a trust) who holds an account under the plan;

“pooled pension plan” means a plan that is registered under the Pooled Registered Pension Plans Act or a similar law of a province;

“qualifying annuity”, for an individual, means a life annuity that

(*a*) is payable to the individual or, where the annuity is constituted for the benefit of the individual and the individual’s spouse jointly, is payable to the individual and, on the individual’s death, to the individual’s spouse;

(*b*) is payable beginning no later than the later of the end of the calendar year in which the annuity is acquired and the end of the calendar year in which the individual attains 71 years of age;

(*c*) unless the annuity is subsequently commuted into a single payment, is payable

i. at least annually, and

ii. in equal amounts, except for an amount that is not so payable solely because of an adjustment that would, if the annuity were an annuity under a retirement savings plan, be in accordance with any of subparagraphs iii to v of

paragraph *b* of subsection 3 of section 146 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

(*d*) if the annuity includes a guaranteed period, requires that

i. the guaranteed period not exceed 15 years, and

ii. in the event of the death of the individual and that of the individual's spouse during the guaranteed period, any remaining amounts otherwise payable be commuted into a single payment as soon as practicable after the later death; and

(*e*) does not permit any premiums to be paid, other than the premium paid from the PRPP to acquire the annuity;

"qualifying survivor", in relation to a member of a PRPP, means an individual who, immediately before the death of the member

(*a*) was a spouse of the member; or

(*b*) was a child or grandchild of the member who was financially dependent on the member for support;

"single amount" means an amount that is not part of a series of periodic payments;

"successor member" means an individual who was the spouse of a member of a PRPP immediately before the death of the member and who acquires, as a consequence of the death, all of the member's rights in respect of the member's account under the PRPP.

For the purposes of the definition of "qualifying survivor" in the first paragraph, a child or grandchild of the member is presumed not to be financially dependent on the member at the time of the death of the member if the child's or grandchild's income, for the taxation year preceding the taxation year in which the member died, was greater than the amount determined by the formula in subsection 1.1 of section 146 of the Income Tax Act for that preceding year.

"**CHAPTER II**

"TAX

"**965.0.20.** No tax is payable under this Part by a trust governed by a PRPP on its taxable income for a taxation year.

"**965.0.21.** Despite section 965.0.20, a trust governed by a PRPP that carries on a business in a taxation year shall pay tax under this Part on the amount that would be its taxable income for the year if it had no incomes or losses from sources other than that business.

“**965.0.22.** For the purposes of section 965.0.21, the following rules apply:

(*a*) a capital gain or capital loss from the disposition of a property held in connection with a business is deemed to be income or a loss, as the case may be, from carrying on the business; and

(*b*) the trust’s income is to be computed without reference to paragraph *a* of section 657 and sections 666 and 668.

“**CHAPTER III**

“DEDUCTIONS

“**965.0.23.** There may be deducted in computing an employer’s income for a taxation year, the amount that, by virtue of paragraph *q* of subsection 1 of section 20 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), is allowed as a deduction for the year in computing the employer’s income for the purposes of that Act in respect of a contribution made to a PRPP.

“**965.0.24.** For the purposes of Title IV (other than sections 924.1, 931.1, 931.3 and 931.5), and paragraph *a* of sections 935.3 and 935.14, a contribution made to a pooled registered pension plan by a member of such a plan is deemed to be a premium paid by the member to a registered retirement savings plan under which the member is the annuitant, within the meaning of paragraph *b* of section 905.1.

“**965.0.25.** There may be deducted in computing the income of a member of a PRPP for the taxation year in which the member dies, an amount not exceeding the amount determined, after all amounts payable from the member’s account under the PRPP have been distributed, by the formula

A – B.

In the formula in the first paragraph,

(*a*) A is the aggregate of all amounts each of which is an amount in respect of the member’s account

i. included in computing the member’s income under section 965.0.28 because of the application of section 965.0.30,

ii. included in computing the income of another taxpayer under section 965.0.32 or 965.0.34, or

iii. transferred in accordance with section 965.0.35 in circumstances described in subparagraph iii of paragraph *b* of that section; and

(*b*) B is the aggregate of all distributions made from the member's account after the member's death.

"**965.0.26.** Unless the Minister has waived in writing the application of this section with respect to all or any portion of the amount determined under section 965.0.25, that section does not apply in respect of a member's account under a PRPP if the last distribution from the account was made after the end of the calendar year following the year in which the member died.

"**965.0.27.** For the purposes of section 133.4, subparagraph i of paragraph *a* of the definition of "excluded right or interest" in section 785.0.1, subparagraph *d* of the first paragraph of section 890.0.1, sections 890.0.2, 913 and 924.0.1, paragraph *b* of the definition of "excluded premium" in the first paragraph of section 935.1, paragraph *c* of the definition of "excluded premium" in the first paragraph of section 935.12, the second paragraph of section 961.17 and Chapter III of Title VI.0.1, a member's account under a pooled registered pension plan is deemed to be a registered retirement savings plan under which the member is the annuitant, within the meaning of paragraph *b* of section 905.1.

"**CHAPTER IV**

"AMOUNTS TO BE INCLUDED

"**965.0.28.** If a taxpayer is a member of a PRPP, the taxpayer shall include, in computing income for a taxation year, the aggregate of all amounts each of which is a distribution made in the year from the member's account under the PRPP, other than an amount that is

(*a*) included in computing the income of another taxpayer under section 965.0.29;

(*b*) referred to in section 965.0.36; or

(*c*) distributed after the death of the member.

"**965.0.29.** If a taxpayer is the employer of a member of a PRPP, the taxpayer shall include, in computing income for a taxation year, the aggregate of all amounts each of which is a return of contributions that is described in clause A of subparagraph ii of paragraph *d* of subsection 3 of section 147.5 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) and that is made to the taxpayer in the year.

"**965.0.30.** If a member of a PRPP dies and there is no successor member in respect of the deceased member's account under the PRPP, an amount, equal to the amount by which the fair market value of all property held in connection with the account immediately before the death exceeds the total of all amounts distributed from the account that are described in section 965.0.32, is deemed to have been distributed from the account immediately before the death.

“**965.0.31.** If a member of a PRPP dies and there is a successor member in respect of the deceased member’s account under the PRPP, the following rules apply:

(*a*) the account ceases to be an account of the deceased member at the time of the death;

(*b*) the successor member is, after the time of the death, deemed to hold the account as a member of the PRPP; and

(*c*) the successor member is deemed to be a separate member in respect of any other account under the PRPP that the successor member holds.

“**965.0.32.** If, as a consequence of the death of a member of a PRPP, an amount is distributed in a taxation year from the member’s account under the PRPP to, or on behalf of, a qualifying survivor in relation to the member, the amount must be included in computing the qualifying survivor’s income for the year, except to the extent that the amount is referred to in section 965.0.36.

“**965.0.33.** If an amount is distributed at a particular time from a deceased member’s account under a PRPP to the member’s legal representative and a qualifying survivor of the member is entitled to all or a portion of the amount in full or partial satisfaction of the qualifying survivor’s rights as a beneficiary under the deceased’s succession, then, for the purposes of section 965.0.32, the amount or portion of the amount, as the case may be, is deemed to have been distributed at that time from the member’s account to the qualifying survivor (and not to the legal representative) to the extent that it is so designated jointly by the legal representative and the qualifying survivor in the prescribed form filed with the Minister.

“**965.0.34.** A taxpayer who is not a qualifying survivor in relation to a member of a PRPP shall include, in computing income for a taxation year, the aggregate of all amounts each of which is an amount determined by the formula

A – B.

In the formula in the first paragraph,

(*a*) A is the amount of a distribution made in the year from the member’s account under the PRPP as a consequence of the member’s death to, or on behalf of, the taxpayer; and

(*b*) B is an amount designated by the administrator of the PRPP not exceeding the lesser of

i. the amount of the distribution, and

ii. the amount by which the fair market value of all property held in connection with the account immediately before the death of the member exceeds the total of

(1) the amount designated in accordance with this paragraph in respect of any prior distribution made from the account, and

(2) an amount included under section 965.0.32 in computing the income of a qualifying survivor in relation to the member.

"**CHAPTER V**

"TRANSFERS

"**965.0.35.** An amount is transferred from a member's account under a pooled registered pension plan in accordance with this section if

(*a*) the amount is a single amount;

(*b*) the amount is transferred on behalf of an individual

i. who is the member,

ii. who is a spouse or former spouse of the member and who is entitled to the amount under a decree, order or judgment of a competent tribunal, or under a written separation agreement, relating to a partition of property between the member and the individual, in settlement of rights arising out of, or on the breakdown of, their marriage, or

iii. who is entitled to the amount as a consequence of the death of the member and was a spouse of the member immediately before the death; and

(*c*) the amount is transferred directly to

i. the individual's account under the plan,

ii. another pooled registered pension plan in respect of the individual,

iii. a registered pension plan for the benefit of the individual,

iv. a registered retirement savings plan or registered retirement income fund under which the individual is the annuitant, within the meaning of paragraph *b* of section 905.1 or paragraph *d* of section 961.1.5, as the case may be, or

v. a licensed annuities provider, within the meaning of section 965.0.1, to acquire a qualifying annuity for the individual.

“**965.0.36.** Where an amount is transferred in accordance with section 965.0.35 from a member’s account under a PRPP on behalf of an individual, the following rules apply:

(*a*) the amount must not, by reason only of that transfer, be included in computing the income of the individual; and

(*b*) no deduction may be made in respect of the amount in computing the income of any taxpayer.

“**965.0.37.** If an amount is transferred in accordance with section 965.0.35 to acquire a qualifying annuity, an individual shall include, in computing income for a taxation year under this Title and not under any other provision of this Act, any amount received by the individual during the year out of or under the annuity or as proceeds from the disposition of the annuity.”

(2) Subsection 1 has effect from 14 December 2012.

352. (1) Section 968 of the Act is amended by inserting “a pooled registered pension plan,” after “a registered pension plan,” in the second paragraph.

(2) Subsection 1 has effect from 14 December 2012.

353. (1) The Act is amended by inserting the following after section 979.23:

“**TITLE X**

“TAX-FREE RESERVE OF A QUALIFIED SHIPOWNER

“**CHAPTER I**

“DEFINITIONS

“**979.24.** In this Title,

“eligible addition” to a tax-free reserve of a qualified shipowner means qualified property that is allocated by the shipowner to the reserve and does not include an interest or dividend amount attributable to such qualified property or to a capital gain from the disposition of such property;

“eligible withdrawal” from a tax-free reserve of a qualified shipowner means an amount withdrawn by the shipowner from the reserve

(*a*) to pay the cost of work to maintain or renovate the shipowner’s qualified vessel fleet, or the cost of qualified vessel shipbuilding work awarded by the shipowner to the operator of a qualified shipyard; or

(*b*) to meet the consequences of exceptional and unpredictable events, including financial difficulties likely to jeopardize continuation of the shipowner's activities, to the extent the amount is reasonable in the circumstances;

"excluded property" of a qualified shipowner means

(*a*) depreciable property;

(*b*) property, other than depreciable property, used by the qualified shipowner in the course of carrying on its business; and

(*c*) a debt obligation, a bond, a debenture, a share of the capital stock of a corporation or another similar obligation issued by a person with whom the qualified shipowner is not dealing at arm's length;

"qualification certificate" means a certificate issued under section 11.3 of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1);

"qualified property" of a qualified shipowner means property other than excluded property;

"qualified shipyard" means a shipyard operated in Québec by a corporation and that meets the conditions set out in paragraphs 1 to 3 and 5 of section 9.4 of Schedule C to the Act respecting the sectoral parameters of certain fiscal measures;

"qualified shipowner" means a shipowner that is a corporation carrying on a business in Québec and having an establishment in Québec;

"qualified vessel" of a taxpayer means a scow or a vessel described in section 130R165 of the Regulation respecting the Taxation Act (chapter I-3, r. 1) or in paragraph *c* of class 7 of Schedule B to that Regulation.

"**CHAPTER II**

"GENERAL RULES

"**979.25.** All the qualified property of a qualified shipowner within a reserve created by the shipowner with a view to accumulating the capital necessary to have work carried out by the operator of a qualified shipyard so as to maintain or renovate qualified vessels in the shipowner's fleet or to have a qualified vessel built constitutes a tax-free reserve of the shipowner.

"**979.26.** A tax-free reserve of a qualified shipowner may be created only after the shipowner has obtained a qualification certificate.

“**979.27.** A tax-free reserve of a qualified shipowner begins on the day on which, for the first time, the shipowner sends the notice required by section 979.28 to the Minister.

A qualified shipowner must file a copy of the qualification certificate with the fiscal return the shipowner is required to file under section 1000 for the taxation year in which a tax-free reserve was created by the shipowner.

“**979.28.** Qualified property is considered to be an eligible addition to the tax-free reserve of a qualified shipowner as of the day on which the shipowner informs the Minister, in the prescribed form containing prescribed information, that the property has been allocated to the shipowner’s tax-free reserve.

“**979.29.** The first eligible addition to a tax-free reserve of a qualified shipowner must be made on or before 31 December 2023.

Despite the first paragraph, a shipowner who obtains a qualification certificate from the Minister of the Economy, Innovation and Exports after 31 December 2023 may make an initial eligible addition to the tax-free reserve after that date within a reasonable time following the date on which the qualification certificate is issued.

“**979.30.** The amount that consists of the interest and dividends attributable to qualified property within the tax-free reserve of a qualified shipowner, and the amount by which the proceeds received by the shipowner from the disposition of such property exceed the expenses incurred by the shipowner to dispose of the property, must be retained in the tax-free reserve, except the part of the amount or excess amount that is withdrawn as an eligible withdrawal or is used to pay tax or settle an obligation of the same nature required to be paid or settled in relation to the amount or excess amount under a law of a jurisdiction other than Québec or a regulation made under such a law.

“**979.31.** A tax-free reserve of a qualified shipowner ends at the latest on 31 December 2033.

“**979.32.** A tax-free reserve of a qualified shipowner is deemed to end on the first day of the taxation year

(*a*) for which the shipowner fails to file the documents required under section 979.37; or

(*b*) in which the shipowner makes a withdrawal other than an eligible withdrawal.

“**979.33.** A tax-free reserve of a qualified shipowner is deemed never to have existed if it is reasonable to consider that the ultimate purpose sought by the qualified shipowner in creating the tax-free reserve was to obtain a tax

benefit and not to have work carried out by the operator of a qualified shipyard in such a shipyard to maintain or renovate the shipowner's fleet of qualified vessels or to have such a shipyard build qualified vessels.

"**979.34.** Despite sections 1010 to 1011, the Minister shall make any assessments, reassessments or additional assessments of tax, interest and penalties and any determinations and redeterminations as are necessary for a taxation year to take into account the application of section 979.33.

"**CHAPTER III**

"ADMINISTRATION

"**979.35.** A qualified shipowner is required for a taxation year to keep separate accounting for the tax-free reserve that must state

(*a*) the total value of the qualified property within the reserve at the beginning of the year or, if later, on the day on which the reserve was created;

(*b*) all eligible additions to the reserve made in the year and all eligible withdrawals from the reserve made in the year;

(*c*) the interest and dividend income received in the year that is attributable to qualified property within the reserve;

(*d*) in relation to the disposition in the year of qualified property within the reserve, the amount by which the proceeds of disposition of the property exceeds the expenditures made for the purpose of making the disposition; and

(*e*) the total value of the qualified property in the reserve at the end of the year.

"**979.36.** For each taxation year, a qualified shipowner must specify, in the prescribed form containing prescribed information, the amount of dividends and interest attributable to qualified property within its tax-free reserve and the amount of any gain realized or loss sustained from the disposition of qualified property within the tax-free reserve.

"**979.37.** A qualified shipowner must file, along with the fiscal return the shipowner is required to file under section 1000 for a taxation year in which it has a tax-free reserve, documents showing the separate accounting for the reserve as well as the form prescribed for the purposes of section 979.36.

"**CHAPTER IV**

"DEDUCTION

"**979.38.** An amount may be deducted in computing a qualified shipowner's taxable income for a taxation year that is equal to the part of the

amount included in computing that income for the year as interest and dividends attributable to qualified property within the shipowner's tax-free reserve, if the amount is not otherwise deductible in computing the shipowner's taxable income for the year.

"**CHAPTER V**

"CAPITAL GAINS AND CAPITAL LOSSES

"**979.39.** For the purpose of computing a qualified shipowner's income for a taxation year, the following rules apply:

(*a*) the amount of any taxable capital gain for the year from the disposition of qualified property within the shipowner's tax-free reserve is deemed to be nil; and

(*b*) the amount of any allowable capital loss for the year from the disposition of qualified property within the shipowner's tax-free reserve is deemed to be nil.

"**979.40.** A qualified shipowner's allowable capital loss from the disposition of particular qualified property not within its tax-free reserve immediately before the disposition time is deemed to be nil if, in the period that includes the 90 days following that time, the particular qualified property or property identical to it is allocated to the qualified shipowner's tax-free reserve as a result of an eligible addition to the reserve.

For the purposes of the first paragraph, the right to acquire qualified property is deemed to be property identical to the qualified property, other than a right, as security only, derived from a hypothec, mortgage, agreement of sale or similar obligation."

(2) Subsection 1 has effect from 5 June 2014.

354. (1) Section 991 of the Act is amended, in the first paragraph,

(1) by replacing "subparagraph *d* of the first paragraph" in subparagraph *a* by "paragraph *a*";

(2) by replacing "paragraphs *a* and *b*" in subparagraph *b* by "subparagraphs i and ii of paragraph *d*".

(2) Paragraph 1 of subsection 1 has effect from 1 January 2014.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2013.

355. (1) Section 998 of the Act is amended by inserting the following paragraph after paragraph *j*:

"(*j*.0.1) a trust governed by a pooled registered pension plan to the extent provided in Title VI.0.2 of Book VII;".

(2) Subsection 1 has effect from 14 December 2012.

356. (1) Section 999.4 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*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 any of sections 710 and 752.0.10.6 to 752.0.10.6.2 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."

(2) Subsection 1 has effect from 4 July 2013.

357. (1) Section 1000 of the Act is amended

(1) by inserting the following paragraphs after paragraph *c*.1 of subsection 1:

"(*c*.2) for which, as a trust, other than an excluded trust for the year, the individual deducts an amount in computing income under paragraph *a* or *b* of section 657;

"(*c*.3) on the last day of which the individual is a trust, other than an excluded trust for the year, that is resident in Québec and at any time of which the individual owns property the total of the cost amounts of which is greater than $250,000;

"(*c*.4) on the last day of which the individual is a trust, other than an excluded trust for the year, that is not resident in Québec and at any time of which the individual owns property the individual uses in the operation of a business in Québec the total of the cost amounts of which is greater than $250,000;";

(2) by replacing subsection 2.1 by the following subsection:

"(2.1) For the purposes of paragraph *c*.1 of subsection 1,

(*a*) "specified immovable" and "specified trust" have the meaning assigned by section 1129.77; and

(*b*) each member of a partnership, at any time, is deemed to be a member of another partnership of which the first partnership is a member at that time.";

(3) by inserting the following subsection after subsection 2.1:

"(2.2) For the purposes of paragraphs *c*.2 to *c*.4 of subsection 1, "excluded trust" for a taxation year means

(*a*) a succession;

(*b*) a testamentary trust that is resident in Québec on the last day of the year and that owns property the total of the cost amounts of which is, throughout the year, less than $1,000,000;

(*c*) a testamentary trust that is not resident in Québec on the last day of the year and that owns property situated in Québec the total of the cost amounts of which is, throughout the year, less than $1,000,000;

(*d*) a unit trust;

(*e*) an insurer's segregated fund trust;

(*f*) a mutual fund trust;

(*g*) a SIFT trust; or

(*h*) a tax-exempt trust."

(2) Paragraphs 1 and 3 of subsection 1 apply to a taxation year that begins after 20 November 2012.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 19 March 2012.

358. Section 1001 of the Act is replaced by the following section:

"**1001.** Every person, whether or not the person is liable to pay tax and whether or not a fiscal return has been filed, shall, on demand from the Minister, file with the Minister in the prescribed form containing prescribed information a fiscal return for the taxation year within such time as may be designated in the demand."

359. (1) Section 1012.1 of the Act is amended by replacing paragraph *d*.1.0.2 by the following paragraph:

"(*d*.1.0.2) the second paragraph of section 915.2, section 924.2, the second paragraph of section 961.17.1 or any of sections 961.21.0.1, 965.0.25 and 965.0.30, in respect of a registered retirement savings plan, a registered retirement income fund or a pooled registered pension plan, with the understanding that an amount claimed as a deduction includes, for the purposes of this section, a reduction of an amount otherwise required to be included in computing a taxpayer's income;".

(2) Subsection 1 has effect from 14 December 2012.

360. (1) Section 1012.2 of the Act is amended by replacing the second paragraph by the following paragraph:

"The reduction to which the first paragraph refers is the reduction in the foreign accrual property income of a foreign affiliate of the taxpayer for a taxation year (in this paragraph referred to as the "claim year") of the foreign affiliate that ends in the particular taxation year, if

(*a*) the reduction is

i. attributable to the amount of the foreign accrual property loss (within the meaning assigned by subsection 3 of section 5903 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) of the foreign affiliate for a taxation year of the foreign affiliate that ends in a subsequent taxation year of the taxpayer, and

ii. included in the value of F of the formula in the definition of "foreign accrual property income" in subsection 1 of section 95 of the Income Tax Act in relation to the foreign affiliate for the claim year; or

(*b*) the reduction is

i. attributable to the amount of the foreign accrual capital loss (within the meaning assigned by subsection 3 of section 5903.1 of the Income Tax Regulations made under the Income Tax Act) of the foreign affiliate for a taxation year of the foreign affiliate that ends in a subsequent taxation year of the taxpayer, and

ii. included in the value of F.1 of the formula in the definition of "foreign accrual property income" in subsection 1 of section 95 of the Income Tax Act in relation to the foreign affiliate for the claim year."

(2) Subsection 1 applies in respect of a taxation year that ends after 19 August 2011.

(3) Despite sections 1010 to 1011 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsection 1. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

361. (1) Section 1015 of the Act is amended

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

"(*b*) an amount described in section 313.13 or 317;";

(2) by inserting the following subparagraph after subparagraph *e*.2 of the second paragraph:

"(*e*.3) an amount paid under the program referred to in paragraph *k*.0.2 of section 311;";

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

"Where the Minister considers that the aggregate of the amounts a person referred to in the first paragraph is required to pay under this section, under sections 34 and 37.21 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), if section 37.21 of that Act refers to this section, under section 63 of the Act respecting the Québec Pension Plan (chapter R-9) and under section 62 of the Act respecting parental insurance (chapter A-29.011), for a particular calendar year or for the calendar year prior to that particular year, does not exceed $2,400, the Minister may authorize the person, in respect of an amount referred to in the first paragraph and equal to an amount deducted or withheld in respect of remuneration paid by that person during that particular year, to pay that amount on or before the day on which the person would be required, but for this paragraph, to make the last payment required by this section in respect of that remuneration.";

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

"The tables determining the amount to be deducted or withheld from a particular amount that is paid, allocated, granted or awarded in a taxation year are posted on the Revenu Québec website. The amount specified in the tables includes the amount to be deducted or withheld from the particular amount because of section 37.21 of the Act respecting the Régie de l'assurance maladie du Québec, if that section refers to this section."

(2) Paragraph 1 of subsection 1 has effect from 14 December 2012.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2013.

(4) Paragraphs 3 and 4 of subsection 1 apply from the taxation year 2013.

362. (1) Section 1026.0.2 of the Act is amended by replacing the definition of "net tax owing" in the first paragraph by the following definition:

""net tax owing" by an individual for a taxation year means the amount by which the tax payable by the individual for the year under this Part and Parts III.15 and III.15.2, determined without reference to the specified tax consequences for the year, section 313.11 and Chapter II.1 of Title VI of Book III, exceeds the amount described in the second paragraph."

(2) Subsection 1 applies from the taxation year 2012.

363. (1) Section 1029.6.0.0.1 of the Act is amended, in the second paragraph,

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

"For the purposes of Divisions II.4 to II.5.2, II.6 to II.6.0.8, II.6.0.10, II.6.0.11, II.6.2, II.6.4.2, II.6.5, II.6.5.3, II.6.5.6, II.6.5.7, II.6.6.1 to II.6.15 and II.22 to II.24, the following rules apply:

(*a*) in the case of Division II.4, government assistance or non-government assistance does not include

i. an amount deemed to have been paid to the Minister for a taxation year under Divisions II to II.4, or

ii. an amount deducted or deductible under subsection 5 or 6 of section 127 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), other than the portion of the amount that may reasonably be attributed to an amount that is a qualified expenditure, within the meaning of subsection 9 of section 127 of that Act, and that, for the purposes of that definition, is an expenditure made before 1 May 1987;";

(2) by replacing, in subparagraph *b*,

(*a*) "to II.6.0.1.9" by ", II.6.0.1.8";

(*b*) "II.6.4.2" by "II.6.2, II.6.4.2, II.6.5";

(*c*) "II.6.5.6" by "II.6.5.6, II.6.5.7";

(3) by replacing subparagraph *b*.1 by the following subparagraph:

"(*b*.1) in the case of Division II.5.1, government assistance or non-government assistance does not include

i. an amount deemed to have been paid to the Minister for a taxation year under that division, or

ii. an amount deducted or deductible under subsection 5 or 6 of section 127 of the Income Tax Act that may reasonably be attributed to an amount that is an apprenticeship expenditure, within the meaning of subsection 9 of section 127 of that Act;";

(4) by inserting ", II.6.0.1.9" after "II.6.0.1.6" in the portion of subparagraph *h* before subparagraph i;

(5) by adding the following subparagraphs after subparagraph *k*:

"(*l*) in the case of Division II.23, government assistance or non-government assistance does not include

i. an amount deemed to have been paid to the Minister for a taxation year under that division, or

ii. the amount of financial assistance granted by the Ministère des Ressources naturelles et de la Faune under the Rénoclimat program; and

"(*m*) in the case of Division II.24, government assistance or non-government assistance does not include

i. an amount deemed to have been paid to the Minister for a taxation year under that division,

ii. the amount of financial assistance granted by the Ministère des Ressources naturelles et de la Faune under the Rénoclimat program, or

iii. the portion of any amount deducted or deductible under the Income Tax Act that may reasonably be attributed to an expenditure described in the definition of "home renovation expenditure" in section 1029.8.159."

(2) Paragraphs 1 and 3 of subsection 1 and subparagraph *b* of paragraph 2 of that subsection apply for the purpose of determining an amount deemed to be paid to the Minister for a taxation year that begins after 20 November 2012. However, where the portion of the second paragraph of section 1029.6.0.0.1 of the Act before subparagraph *a* applies

(1) before 1 January 2013, it is to be read without reference to "II.6.5.7,";

(2) before 8 October 2013, it is to be read without reference to "II.24"; or

(3) after 7 October 2013 and for the purpose of determining an amount deemed to be paid to the Minister for a taxation year that begins before 1 January 2014, it is to be read as if "and II.22 to II.24" were replaced by ", II.22 and II.23".

(3) Subparagraph *a* of paragraph 2 of subsection 1 and paragraph 4 of that subsection have effect from 14 March 2008.

(4) Subparagraph *c* of paragraph 2 of subsection 1 has effect from 1 January 2013.

(5) Paragraph 5 of subsection 1, where it enacts subparagraph *l* of the second paragraph of section 1029.6.0.0.1 of the Act, has effect from 8 October 2013.

(6) Paragraph 5 of subsection 1, where it enacts subparagraph *m* of the second paragraph of section 1029.6.0.0.1 of the Act, applies for the purpose of determining an amount deemed to be paid to the Minister for a taxation year that begins after 31 December 2013.

(7) Despite sections 1010 to 1011 of the Act, the Minister shall, under Part I of the Act, on application by a corporation, make any assessments of the corporation's tax, interest and penalties as are necessary for any taxation year to give effect to subparagraph *a* of paragraph 2 of subsection 1, paragraph 4 of that subsection and subsection 3. Sections 93.1.8 and 93.1.12 of the Tax

Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

364. (1) Section 1029.6.0.1 of the Act is amended

(1) by inserting ", II.6.5.7" after "II.6.5.3" in paragraphs *a* and *b*;

(2) by adding the following paragraph:

"Despite subparagraph *b* of the first paragraph, where a person or a member of a partnership may, for a taxation year, be deemed to have paid an amount to the Minister under Division II.6.14.2.2, in respect of costs relating to a particular contract, another taxpayer may, for any taxation year, be deemed to have paid an amount to the Minister under Division II.6.0.1.9, in respect of an expenditure, incurred in performing the particular contract, that may reasonably be considered to relate to those costs."

(2) Paragraph 1 of subsection 1 has effect from 1 January 2013.

(3) Paragraph 2 of subsection 1 has effect from 8 October 2013.

365. (1) Section 1029.6.0.1.2.1 of the Act is replaced by the following section:

"**1029.6.0.1.2.1.** For the purposes of subparagraphs *a* and *b* of the first paragraph of section 1029.6.0.1, a particular expenditure or particular costs, in respect of which a particular amount is or may be deemed under any of Divisions II to II.6.0.1.6, II.6.0.1.8 to II.6.2, II.6.4.2, II.6.5, II.6.5.3, II.6.5.7 and II.6.14.2 to II.6.15 to have been paid to the Minister by a taxpayer, or by a person or a member of a partnership, as the case may be, for a taxation year, or is deemed under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) to have been an overpayment to the Minister by the taxpayer, include the aggregate of the expenditures and costs taken into account, or to be taken into account, as the case may be, in computing the amount used as a basis for computing the particular amount."

(2) Subsection 1 has effect from 1 January 2013. However, when section 1029.6.0.1.2.1 of the Act applies before 8 October 2013, it is to be read as if "subparagraphs *a* and *b* of the first paragraph" were replaced by "paragraphs *a* and *b*".

366. (1) Section 1029.6.0.1.2.2 of the Act is amended, in the first paragraph,

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

"i. by reason of subparagraph *b* of the first paragraph of section 1029.6.0.1, no amount may, in respect of all or part of a cost, an expenditure or costs that constitute only a portion of the initial expenditure, in this section referred to

as the "portion not qualifying for a tax credit", be deemed under any of Divisions II to II.6.0.1.6, II.6.0.1.8 to II.6.2, II.6.4.2, II.6.5, II.6.5.3, II.6.5.7 and II.6.14.2 to II.6.15 to have been paid to the Minister by a taxpayer for a taxation year, or be deemed under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) to have been an overpayment to the Minister by the taxpayer, or";

(2) by inserting ", II.6.5.7" after "II.6.5.3" in subparagraph *b*.

(2) Subsection 1 has effect from 1 January 2013. However, when section 1029.6.0.1.2.2 of the Act applies before 8 October 2013, it is to be read as if "subparagraph *b* of the first paragraph" in subparagraph i of subparagraph *a* of the first paragraph were replaced by "paragraph *b*".

367. (1) Section 1029.6.0.1.2.3 of the Act is amended

(1) by inserting ", II.6.5.7" after "II.6.5.3" in subparagraph *b* of the first paragraph;

(2) by replacing "paragraph *b*" in the portion of the second paragraph before subparagraph *a* by "subparagraph *b* of the first paragraph".

(2) Paragraph 1 of subsection 1 has effect from 1 January 2013.

(3) Paragraph 2 of subsection 1 has effect from 8 October 2013.

368. (1) Section 1029.6.0.1.2.4 of the Act is amended by replacing "paragraph *b*" in subparagraph *a* of the first paragraph by "subparagraph *b* of the first paragraph".

(2) Subsection 1 has effect from 8 October 2013.

369. (1) Section 1029.6.0.1.4 of the Act is amended

(1) by replacing "Notwithstanding paragraph *b*" in the first paragraph by "Despite subparagraph *b* of the first paragraph";

(2) by replacing "réfère le premier alinéa" in the portion of the second paragraph before subparagraph *a* in the French text by "le premier alinéa fait référence";

(3) by replacing the portion of the third paragraph before subparagraph *a* in the French text by the following:

"Pour l'application du paragraphe *a* du deuxième alinéa, une attestation donnée désigne, selon le cas :".

(2) Paragraph 1 of subsection 1 has effect from 8 October 2013.

370. (1) Section 1029.6.0.6 of the Act, amended by section 98 of chapter 10 of the statutes of 2013, is again amended, in the fourth paragraph,

(1) by inserting the following subparagraphs after subparagraph *b*.5:

"(*b*.6) the amount of $130,000 mentioned in section 1029.8.66.6;

"(*b*.7) the amount of $40,000 mentioned in section 1029.8.66.11;";

(2) by replacing subparagraphs *h*.1 and *h*.2 by the following subparagraphs:

"(*h*.1) the amounts of $114, $132, $275, $350, $533, $647 and $1,620, wherever they are mentioned in section 1029.8.116.16;

"(*h*.2) the amount of $32,795 mentioned in section 1029.8.116.16;";

(3) by inserting the following subparagraph after subparagraph *h*.2:

"(*h*.3) the amount of $20,000 mentioned in section 1029.8.116.34;".

(2) Paragraph 1 of subsection 1, where it enacts subparagraph *b*.6 of the fourth paragraph of section 1029.6.0.6 of the Act, applies from the taxation year 2014.

(3) Paragraph 1 of subsection 1, where it enacts paragraph *b*.7 of the fourth paragraph of section 1029.6.0.6 of the Act, and paragraphs 2 and 3 of subsection 1 apply from the taxation year 2015. In addition, where section 1029.6.0.6 of the Act applies to the taxation year 2014, it is to be read without reference to subparagraphs *h*.1 and *h*.2 of that fourth paragraph, except for the purposes of the third paragraph of section 1029.8.116.25 of the Act.

(4) In addition, for the purposes of the third paragraph of section 1029.8.116.25 of the Act to the taxation year 2014, section 1029.6.0.6 of the Act is to be read

(1) as if "$790" in subparagraph *h*.1 of the fourth paragraph were replaced by "$1,604"; and

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

"For the purposes of the first paragraph, the amount of $1,604 referred to in subparagraph *h*.1 of the fourth paragraph is deemed to be the amount used for the taxation year 2013."

371. (1) Section 1029.6.0.7 of the Act, amended by section 99 of chapter 10 of the statutes of 2013, is again amended by replacing the first paragraph by the following paragraph:

"**1029.6.0.7.** If the amount that results from the adjustment provided for in section 1029.6.0.6, in respect of the amounts mentioned in subparagraphs *a*,

b, *b*.1, *b*.3, *b*.6, *b*.7, *c* to *f*, *h*.2, *h*.3, *j*, *l* and *m* of the fourth paragraph of that section, is not a multiple of $5, it is to be rounded to the nearest multiple of $5 or, if it is equidistant from two such multiples, to the higher multiple."

(2) Subsection 1 applies from the taxation year 2014. However, where the first paragraph of section 1029.6.0.7 of the Act applies for the taxation year 2014, it is to be read without reference to "*b*.7," and "*h*.3,".

372. (1) Section 1029.7 of the Act is amended

(1) by replacing "17.5%" in the portion of the first paragraph before subparagraph *a* by "14%";

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

"(*a*) constitute, for the taxpayer, an expenditure referred to in subsection 1 of section 222, determined, in the case of subparagraphs *c*, *e*, *g* and *i* of that first paragraph, without reference to section 230.0.0.5.1; and";

(3) by striking out subparagraphs ix and x of subparagraph *b* of the third paragraph;

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

"xiii. an expenditure, to the extent that the taxpayer having incurred it or, where applicable, the person or partnership having incurred it on the taxpayer's behalf has received or is entitled to receive a reimbursement in respect of the expenditure from a person resident in Canada, other than";

(5) by replacing subparagraph xiv of subparagraph *b* of the third paragraph by the following subparagraph:

"xiv. an expenditure, to the extent that the taxpayer having incurred it or, where applicable, the person or partnership having incurred it on the taxpayer's behalf has received or is entitled to receive a reimbursement in respect of the expenditure from a person not resident in Canada and to the extent that the reimbursement is deductible in computing the person's taxable income earned in Canada for a taxation year."

(2) Paragraph 1 of subsection 1 applies in respect of an expenditure incurred after 4 June 2014 or, if applicable, in respect of an expenditure incurred under a contract entered into after 3 June 2014.

(3) Paragraphs 2 to 5 of subsection 1 apply in respect of an expenditure incurred after 31 December 2013.

373. (1) The Act is amended by inserting the following section after section 1029.7:

"**1029.7.0.1.** Where the taxpayer referred to in section 1029.7 is a biopharmaceutical corporation that holds, for the taxation year referred to in that section, a certificate issued in accordance with Chapter XV of Schedule A to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) and the taxpayer encloses, with the fiscal return the taxpayer is required to file for the year under section 1000, a copy of that certificate, the percentage of 14% mentioned in section 1029.7 is to be replaced by a percentage of 22%, to the extent that the percentage is applied to the aggregate determined under the second paragraph.

The aggregate to which the first paragraph refers is equal to the aggregate referred to in the first paragraph of section 1029.7 for the year, to the extent that the aggregate includes only the amount of the wages or of a portion of a consideration paid after 20 November 2012 and before 4 June 2015 for scientific research and experimental development work carried on in that period."

(2) Subsection 1 has effect from 21 November 2012. However, where section 1029.7.0.1 of the Act applies in respect of an expenditure incurred before 5 June 2014 or, if applicable, in respect of an expenditure incurred under a contract entered into before 4 June 2014, the first paragraph of that section is to be read as if "the percentage of 14%" and "a percentage of 22%" were replaced by "the percentage of 17.5%" and "a percentage of 27.5%", respectively.

374. (1) Section 1029.7.2 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1029.7.2.** Subject to section 1029.7.2.1, where the taxpayer referred to in section 1029.7 is a corporation that has been, throughout the taxation year referred to in that section, a corporation that is not controlled, directly or indirectly in any manner whatever, by one or more persons not resident in Canada and the assets shown in its financial statements submitted to the shareholders or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, that would be shown if such financial statements had been prepared in accordance with generally accepted accounting principles, for its preceding taxation year or, where the corporation is in its first fiscal period, at the beginning of its first fiscal period, were less than $75,000,000, the percentage of 14% mentioned in the first paragraph of that section is to be replaced by the percentage determined by the following formula, to the extent that the percentage is applied to the aggregate referred to in the first paragraph of section 1029.7 which does not exceed the expenditure limit of the corporation for the year:

30% − {[(A − $50,000,000) × 16%]/$25,000,000}."

(2) Subsection 1 has effect from 21 November 2012. However, where section 1029.7.2 of the Act applies in respect of an expenditure incurred before 5 June 2014 or, if applicable, in respect of an expenditure incurred under a contract entered into before 4 June 2014, the first paragraph of that section 1029.7.2 is to be read as if the rates of 14%, 30% and 16% were replaced by the rates of 17.5%, 37.5% and 20%, respectively.

375. (1) The Act is amended by inserting the following section after section 1029.7.2:

"**1029.7.2.1.** Where the taxpayer referred to in section 1029.7 is a corporation referred to in section 1029.7.0.1 that has been, throughout the taxation year referred to in section 1029.7, a corporation that is not controlled, directly or indirectly in any manner whatever, by one or more persons not resident in Canada and the assets shown in its financial statements submitted to the shareholders or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, that would be shown if such financial statements had been prepared in accordance with generally accepted accounting principles, for its preceding taxation year or, where the corporation is in its first fiscal period, at the beginning of its first fiscal period, were less than $75,000,000, the percentage of 22% mentioned in the first paragraph of section 1029.7.0.1 is to be replaced by the percentage determined by the following formula, to the extent that the percentage is applied to the aggregate determined under the second paragraph of section 1029.7.0.1 which does not exceed the expenditure limit of the corporation for the year:

30% – {[(A –$50,000,000) × 8%]/$25,000,000}.

In the formula in the first paragraph, A is the greater of $50,000,000 and the assets of the corporation determined as provided in this division.

Where the corporation referred to in the first paragraph is a cooperative, the first paragraph is to be read as if "submitted to the shareholders" were replaced by "submitted to the members"."

(2) Subsection 1 has effect from 21 November 2012. However, where the first paragraph of section 1029.7.2.1 of the Act applies in respect of an expenditure incurred before 5 June 2014 or, if applicable, in respect of an expenditure incurred under a contract entered into before 4 June 2014, that paragraph is to be read as follows:

"**1029.7.2.1.** Where the taxpayer referred to in section 1029.7 is a corporation referred to in section 1029.7.0.1 that has been, throughout the taxation year referred to in section 1029.7, a corporation that is not controlled, directly or indirectly in any manner whatever, by one or more persons not resident in Canada and the assets shown in its financial statements submitted to the shareholders or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting

principles, that would be shown if such financial statements had been prepared in accordance with generally accepted accounting principles, for its preceding taxation year or, where the corporation is in its first fiscal period, at the beginning of its first fiscal period, were less than $75,000,000, the percentage of 27.5% mentioned in the first paragraph of section 1029.7.0.1 is to be replaced by the percentage determined by the following formula, to the extent that the percentage is applied to the aggregate determined under the second paragraph of section 1029.7.0.1 which does not exceed the expenditure limit of the corporation for the year:

37.5% – {[(A –$50,000,000) × 10%]/$25,000,000}."

376. (1) Section 1029.7.3 of the Act is amended by replacing "For the purposes of section 1029.7.2" in the first paragraph by "For the purposes of sections 1029.7.2 and 1029.7.2.1".

(2) Subsection 1 has effect from 21 November 2012.

377. (1) Section 1029.7.4 of the Act is amended by replacing "For the purposes of section 1029.7.2" and "sections 1029.7.2 and 1029.7.3" by "For the purposes of sections 1029.7.2 and 1029.7.2.1" and "sections 1029.7.2 to 1029.7.3", respectively.

(2) Subsection 1 has effect from 21 November 2012.

378. (1) Section 1029.7.6 of the Act is amended by replacing "contemplated in section 1029.7.2" by "referred to in section 1029.7.2 or 1029.7.2.1".

(2) Subsection 1 has effect from 21 November 2012.

379. (1) Section 1029.7.7 of the Act is amended by replacing "For the purposes of section 1029.7.2" by "For the purposes of sections 1029.7.2 and 1029.7.2.1".

(2) Subsection 1 has effect from 21 November 2012.

380. (1) Section 1029.7.8 of the Act is amended by replacing "for the purposes of section 1029.7.2" by "for the purposes of sections 1029.7.2 and 1029.7.2.1".

(2) Subsection 1 has effect from 21 November 2012.

381. (1) Section 1029.7.9 of the Act is amended by replacing "for the purposes of section 1029.7.2" by "for the purposes of sections 1029.7.2 and 1029.7.2.1".

(2) Subsection 1 has effect from 21 November 2012.

382. (1) The Act is amended by inserting the following section after section 1029.7.9.1:

"**1029.7.9.2.** For the purpose of determining the amount deemed to have been paid to the Minister by a biopharmaceutical corporation referred to in section 1029.7.0.1 under the first paragraph of section 1029.7, in respect of the amount of wages or a portion of a consideration referred to in that first paragraph (in this section referred to as the "particular remuneration") that is paid by the corporation in a taxation year,

(*a*) the corporation's expenditure limit for its taxation year that includes 20 November 2012 is deemed to be equal,

i. in respect of the portion of the particular remuneration paid by the corporation in the taxation year but after that date, to the amount obtained by multiplying the corporation's expenditure limit, determined without reference to this section, by the proportion that the portion of the particular remuneration paid by the corporation in the taxation year but after 20 November 2012 is of the particular remuneration paid by the corporation in the taxation year, and

ii. in respect of the portion of the particular remuneration paid by the corporation in the taxation year but before 21 November 2012, to the amount by which the corporation's expenditure limit, determined without reference to this section, exceeds the amount determined under subparagraph i; and

(*b*) the corporation's expenditure limit for its taxation year that includes 4 June 2014 is deemed to be equal, in respect of the portion of the particular remuneration paid by the corporation in the taxation year but after that date, to the amount by which the corporation's expenditure limit, determined without reference to this section, exceeds the portion of the particular remuneration paid by the corporation in the taxation year but before 5 June 2014 and that, for the purpose of determining the portion of the amount deemed to have been paid to the Minister under the first paragraph of section 1029.7 in its respect, is referred to in that first paragraph."

(2) Subsection 1 has effect from 21 November 2012.

383. (1) Section 1029.8 of the Act is amended

(1) by replacing "17.5%" in the portion of the first paragraph before subparagraph *a* by "14%";

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

"(*a*) constitute, for the partnership, an expenditure referred to in subsection 1 of section 222, determined, in the case of subparagraphs *c*, *e*, *g* and *i* of that first paragraph, without reference to section 230.0.0.5.1; and";

(3) by striking out subparagraphs viii and ix of subparagraph *b* of the third paragraph;

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

"xii. an expenditure, to the extent that the partnership having incurred it or, where applicable, the person or another partnership having incurred it on the partnership's behalf has received or is entitled to receive a reimbursement in respect of the expenditure from a person resident in Canada, other than";

(5) by replacing subparagraph xiii of subparagraph *b* of the third paragraph by the following subparagraph:

"xiii. an expenditure, to the extent that the partnership having incurred it or, where applicable, the person or another partnership having incurred it on the partnership's behalf has received or is entitled to receive a reimbursement in respect of the expenditure from a person not resident in Canada and to the extent that the reimbursement is deductible by the person in computing taxable income earned in Canada for a taxation year."

(2) Paragraph 1 of subsection 1 applies in respect of an expenditure incurred after 4 June 2014 or, if applicable, in respect of an expenditure incurred under a contract entered into after 3 June 2014.

(3) Paragraphs 2 to 5 of subsection 1 apply in respect of an expenditure incurred after 31 December 2013.

384. (1) Section 1029.8.1 of the Act is amended

(1) by striking out "or in paragraph *a* of section 223" in paragraph *d*.1;

(2) by striking out subparagraph i of paragraph *g*.1;

(3) by replacing subparagraph ii of paragraph *g*.1 by the following subparagraph:

"ii. an expenditure of a current nature in respect of the prosecution of scientific research and experimental development in Canada directly undertaken on behalf of the taxpayer or partnership, as the case may be,";

(4) by striking out subparagraphs iii and vi of paragraph *g*.1.

(2) Paragraph 1 of subsection 1 applies in respect of an expenditure made after 31 December 2013.

(3) Paragraphs 2 to 4 of subsection 1 apply in respect of an expenditure made after 31 December 2013 and in respect of an expenditure that is deemed, under section 223.0.1 of the Act, not to have been made before 1 January 2014.

385. (1) Section 1029.8.1.2 of the Act is replaced by the following section:

"**1029.8.1.2.** Subject to Division II.4, for the purposes of subparagraph *a* of the first paragraph of sections 1029.8.6 and 1029.8.7, all or any part of the amount of a qualified expenditure paid by a taxpayer or a partnership under an eligible research contract or university research contract that can reasonably be considered to be attributable to expenditures for scientific research and experimental development that an eligible public research centre, eligible research consortium or eligible university entity, as the case may be, has made in Québec under the contract in a taxation year of the taxpayer or a fiscal period of the partnership, is deemed not to exceed the amount that would represent the amount of a qualified expenditure of the taxpayer or partnership in respect of the scientific research and experimental development, if each expenditure (in this section referred to as a "particular expenditure"), for the scientific research and experimental development, that is made in Québec in that year or period as part of the contract by the eligible public research centre, eligible research consortium or eligible university entity, as the case may be, were made by the taxpayer or partnership, in the same circumstances and under the same conditions and were referred to in subsection 1 of section 222 and if the aggregate of the amount of each particular expenditure, which constitutes an overhead expenditure, were limited to 55% of the aggregate of the amount of each particular expenditure which constitutes incurred wages."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2012. However, when section 1029.8.1.2 of the Act applies

(1) to a taxation year that begins before 1 January 2014, the percentage of 55% provided for in that section is to be replaced by the percentage that is the total of

(*a*) 65% multiplied by the proportion that the number of days in the taxation year that precede 1 January 2013 is of the total number of days in the taxation year;

(*b*) 60% multiplied by the proportion that the number of days in the taxation year that are in 2013 is of the total number of days in the taxation year; and

(*c*) 55% multiplied by the proportion that the number of days in the taxation year that follow 31 December 2013 is of the total number of days in the taxation year; or

(2) in respect of an expenditure made before 1 January 2014, it is to be read as if "or paragraph *a* of section 223" were inserted after "in subsection 1 of section 222".

386. (1) Section 1029.8.5.1 of the Act is amended

(1) by striking out paragraph *c*;

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

"(*d*) an expenditure incurred by an eligible public research centre, an eligible research consortium or an eligible university entity to acquire property if such property has been used, or acquired for use or lease, for any purpose whatever before it was acquired;";

(3) by replacing the portion of paragraph *g* before subparagraph i by the following:

"(*g*) an expenditure, to the extent that the eligible public research centre, the eligible research consortium or the eligible university entity having incurred it has received or is entitled to receive a reimbursement in respect of the expenditure from a person resident in Canada, other than";

(4) by replacing paragraph *h* by the following paragraph:

"(*h*) an expenditure, to the extent that the eligible public research centre, the eligible research consortium or the eligible university entity having incurred it has received or is entitled to receive a reimbursement in respect of the expenditure from a person not resident in Canada and to the extent that the reimbursement is deductible by the person in computing taxable income earned in Canada for a taxation year;".

(2) Subsection 1 applies in respect of an expenditure incurred after 31 December 2013.

387. (1) Section 1029.8.6 of the Act is amended by replacing "35%" in the portion of the first paragraph before subparagraph *a* by "28%".

(2) Subsection 1 applies in respect of an expenditure incurred after 4 June 2014 or, if applicable, in respect of an expenditure incurred under a contract entered into after 3 June 2014.

388. (1) Section 1029.8.7 of the Act is amended by replacing "35%" in the portion of the first paragraph before subparagraph *a* by "28%".

(2) Subsection 1 applies in respect of an expenditure incurred after 4 June 2014 or, if applicable, in respect of an expenditure incurred under a contract entered into after 3 June 2014.

389. (1) Section 1029.8.9.0.2.1 of the Act is amended by striking out "or paragraph *a* of section 223" in paragraph *a*.

(2) Subsection 1 applies in respect of an expenditure made after 31 December 2013.

390. (1) Section 1029.8.9.0.2.2 of the Act is amended

(1) by striking out paragraph *c*;

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

"(*d*) an expenditure incurred by an eligible research consortium to acquire property if such property has been used, or acquired for use or lease, for any purpose whatsoever before it was acquired;";

(3) by replacing the portion of paragraph *g* before subparagraph i by the following:

"(*g*) an expenditure, to the extent that the eligible research consortium having incurred it has received or is entitled to receive a reimbursement in respect of the expenditure from a person resident in Canada, other than";

(4) by replacing paragraph *h* by the following paragraph:

"(*h*) an expenditure, to the extent that the eligible research consortium having incurred it has received or is entitled to receive a reimbursement in respect of the expenditure from a person not resident in Canada and to the extent that the reimbursement is deductible by the person in computing taxable income earned in Canada for a taxation year;".

(2) Subsection 1 applies in respect of an expenditure incurred after 31 December 2013.

391. (1) Section 1029.8.9.0.3 of the Act is amended by replacing "35%" in the first paragraph by "28%".

(2) Subsection 1 applies in respect of an expenditure incurred after 4 June 2014 or, if applicable, in respect of an expenditure incurred under a contract entered into after 3 June 2014.

392. (1) Section 1029.8.9.0.4 of the Act is amended by replacing "35%" in the first paragraph by "28%".

(2) Subsection 1 applies in respect of an expenditure incurred after 4 June 2014 or, if applicable, in respect of an expenditure incurred under a contract entered into after 3 June 2014.

393. (1) Section 1029.8.9.1 of the Act is amended

(1) by striking out "or in paragraph *a* of section 223" in the definition of "qualified expenditure";

(2) by striking out paragraph *a* of the definition of "overhead expenditure";

(3) by replacing paragraph *b* of the definition of "overhead expenditure" by the following paragraph:

"(*b*) an expenditure of a current nature in respect of the prosecution of scientific research and experimental development in Canada directly undertaken on behalf of the taxpayer or partnership, as the case may be;";

(4) by striking out paragraphs *c* and *f* of the definition of "overhead expenditure".

(2) Paragraph 1 of subsection 1 applies in respect of an expenditure made after 31 December 2013.

(3) Paragraphs 2 to 4 of subsection 1 apply in respect of an expenditure made after 31 December 2013 and in respect of an expenditure that is deemed, under section 223.0.1 of the Act, not to have been made before 1 January 2014.

394. (1) Section 1029.8.9.1.2 of the Act is replaced by the following section:

"**1029.8.9.1.2.** Subject to Division II.4, for the purposes of subparagraphs *a* and *b* of the first paragraph of sections 1029.8.10 and 1029.8.11, all or any part of the amount of a qualified expenditure made in Québec by a taxpayer or a partnership as part of a pre-competitive research project that can reasonably be considered to be attributable to scientific research and experimental development undertaken in Québec as part of such a project in a taxation year of the taxpayer or a fiscal period of the partnership, is deemed not to exceed the amount that would represent the aggregate of the qualified expenditures of the taxpayer or partnership that are made in Québec in that year or period as part of that project if each expenditure (in this section referred to as a "particular expenditure") that is made in Québec either by the taxpayer or partnership for scientific research and experimental development directly undertaken by the taxpayer or partnership, or by another person for scientific research and experimental development directly undertaken by that other person on behalf of the taxpayer or partnership, in that year or period as part of that project, were made by the taxpayer or partnership in the same circumstances and under the same conditions and were referred to in subsection 1 of section 222 and if the aggregate of the amount of each particular expenditure, which constitutes an overhead expenditure, were limited to 55% of the aggregate of the amount of each particular expenditure which constitutes incurred wages."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2012. However, when section 1029.8.9.1.2 of the Act applies

(1) to a taxation year that begins before 1 January 2014, the percentage of 55% provided for in that section is to be replaced by the percentage that is the total of

(*a*) 65% multiplied by the proportion that the number of days in the taxation year that precede 1 January 2013 is of the total number of days in the taxation year;

(*b*) 60% multiplied by the proportion that the number of days in the taxation year that are in 2013 is of the total number of days in the taxation year; and

(*c*) 55% multiplied by the proportion that the number of days in the taxation year that follow 31 December 2013 is of the total number of days in the taxation year; or

(2) in respect of an expenditure made before 1 January 2014, it is to be read as if "or in paragraph *a* of section 223" were inserted after "in subsection 1 of section 222".

395. (1) Section 1029.8.15.1 of the Act is amended

(1) by striking out paragraph *c*;

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

"(*d*) an expenditure incurred by or on behalf of a taxpayer or partnership to acquire property if such property has been used, or acquired for use or lease, for any purpose whatever before it was acquired;";

(3) by replacing the portion of paragraph *g* before subparagraph i by the following:

"(*g*) an expenditure, to the extent that the taxpayer or partnership having incurred it or, where applicable, the person or another partnership having incurred it on behalf of the taxpayer or partnership has received or is entitled to receive a reimbursement in respect of the expenditure from a person resident in Canada, other than";

(4) by replacing paragraph *h* by the following paragraph:

"(*h*) an expenditure, to the extent that the taxpayer or partnership having incurred it or, where applicable, the person or another partnership having incurred it on behalf of the taxpayer or partnership has received or is entitled to receive a reimbursement in respect of the expenditure from a person not resident in Canada and to the extent that the reimbursement is deductible by the person in computing taxable income earned in Canada for a taxation year;".

(2) Subsection 1 applies in respect of an expenditure incurred after 31 December 2013.

396. (1) Section 1029.8.16.1.1 of the Act is amended, in the first paragraph,

(1) by striking out "or in paragraph *a* of section 223" in the definition of "qualified expenditure";

(2) by striking out paragraph *a* of the definition of "overhead expenditure";

(3) by replacing paragraph *b* of the definition of “overhead expenditure” by the following paragraph:

“(*b*) an expenditure of a current nature for the prosecution of scientific research and experimental development in Canada directly undertaken on behalf of the taxpayer or partnership, as the case may be;”;

(4) by striking out paragraphs *c* and *f* of the definition of “overhead expenditure”.

(2) Paragraph 1 of subsection 1 applies in respect of an expenditure made after 31 December 2013.

(3) Paragraphs 2 to 4 of subsection 1 apply in respect of an expenditure made after 31 December 2013 and in respect of an expenditure that is deemed, under section 223.0.1 of the Act, not to have been made before 1 January 2014.

397. (1) Section 1029.8.16.1.3 of the Act is replaced by the following section:

“**1029.8.16.1.3.** Subject to Division II.4, for the purposes of subparagraphs *a* and *b* of the first paragraph of sections 1029.8.16.1.4 and 1029.8.16.1.5, all or part of the amount of a qualified expenditure made in Québec by a taxpayer or partnership under an agreement referred to in the first paragraph of either of those sections that can reasonably be considered to be attributable to scientific research and experimental development undertaken in Québec under such an agreement in a taxation year of the taxpayer or a fiscal period of the partnership, is deemed not to exceed the amount that would represent the aggregate of the qualified expenditures of the taxpayer or partnership that are made in Québec in that year or period under the agreement if each expenditure (in this section referred to as a “particular expenditure”) that is made in Québec either by the taxpayer or partnership for scientific research and experimental development directly undertaken by the taxpayer or partnership, or by another person for scientific research and experimental development directly undertaken by that other person on behalf of the taxpayer or partnership, in that year or period under the agreement, were made by the taxpayer or partnership in the same circumstances and under the same conditions and were referred to in subsection 1 of section 222 and if the aggregate of the amount of each particular expenditure, which constitutes an overhead expenditure, were limited to 55% of the aggregate of the amount of each particular expenditure which constitutes incurred wages.”

(2) Subsection 1 applies to a taxation year that ends after 31 December 2012. However, when section 1029.8.16.1.3 of the Act applies

(1) to a taxation year that begins before 1 January 2014, the percentage of 55% provided for in that section is to be replaced by the percentage that is the total of

(*a*) 65% multiplied by the proportion that the number of days in the taxation year that precede 1 January 2013 is of the total number of days in the taxation year;

(*b*) 60% multiplied by the proportion that the number of days in the taxation year that are in 2013 is of the total number of days in the taxation year; and

(*c*) 55% multiplied by the proportion that the number of days in the taxation year that follow 31 December 2013 is of the total number of days in the taxation year; or

(2) in respect of an expenditure made before 1 January 2014, it is to be read as if "or in paragraph *a* of section 223" were inserted after "in subsection 1 of section 222".

398. (1) Section 1029.8.16.1.4 of the Act is amended by replacing "35%" in the portion of the first paragraph before subparagraph *a* by "28%".

(2) Subsection 1 applies in respect of an expenditure incurred after 4 June 2014 or, if applicable, in respect of an expenditure incurred under a contract entered into after 3 June 2014.

399. (1) Section 1029.8.16.1.5 of the Act is amended by replacing "35%" in the portion of the first paragraph before subparagraph *a* by "28%".

(2) Subsection 1 applies in respect of an expenditure incurred after 4 June 2014 or, if applicable, in respect of an expenditure incurred under a contract entered into after 3 June 2014.

400. (1) Section 1029.8.16.1.6 of the Act is amended

(1) by striking out paragraph *c*;

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

"(*d*) an expenditure incurred by or on behalf of a taxpayer or partnership to acquire property if the property has been used, or acquired for use or lease, for any purpose whatever before it was acquired;";

(3) by replacing the portion of paragraph *g* before subparagraph i by the following:

"(*g*) an expenditure, to the extent that the taxpayer or partnership having incurred it or, where applicable, the person or another partnership having incurred it on behalf of the taxpayer or partnership has received or is entitled to receive a reimbursement in respect of the expenditure from a person resident in Canada, other than";

(4) by replacing paragraph *h* by the following paragraph:

"(*h*) an expenditure, to the extent that the taxpayer or partnership having incurred it or, where applicable, the person or another partnership having incurred it on behalf of the taxpayer or partnership has received or is entitled to receive a reimbursement in respect of the expenditure from a person not resident in Canada and to the extent that the reimbursement is deductible by the person in computing taxable income earned in Canada for a taxation year; and".

(2) Subsection 1 applies in respect of an expenditure incurred after 31 December 2013.

401. (1) Section 1029.8.17 of the Act is amended by replacing subparagraphs i and ii of paragraph *c* by the following subparagraphs:

"i. an amount paid or payable by a taxable supplier in respect of the amount, for scientific research and experimental development to the extent that the research and development has been undertaken for, or on behalf of, a person or partnership entitled to a deduction or a person or partnership that is carrying on a business in Canada and that would be entitled to a deduction if the person or partnership had an establishment in Québec, in respect of the amount under paragraph *b* or *c* of subsection 1 of section 222, or

"ii. an amount in respect of an expenditure of a current nature (within the meaning of section 230.0.0.1.1) of a taxpayer, other than a prescribed amount, payable by the Government of Canada or a provincial government, a municipality or other Canadian public authority or by a person exempt from tax under this Part by virtue of sections 980 to 985 and 985.23 to 999.1 for scientific research and experimental development to be performed for the authority or person, or on behalf of the authority or person,".

(2) Subsection 1, when it replaces subparagraph i of paragraph *c* of section 1029.8.17 of the Act, applies in respect of an expenditure made after 31 December 2012.

(3) Subsection 1, when it replaces subparagraph ii of paragraph *c* of section 1029.8.17 of the Act, applies in respect of an expenditure made after 31 December 2013.

402. (1) Section 1029.8.21.2 of the Act is repealed.

(2) Subsection 1 applies in respect of an amount deemed to be paid to the Minister for a taxation year that begins after 20 November 2012, except in respect of an amount deemed to be paid to the Minister by a taxpayer for such a taxation year under any of Divisions II to II.3.0.1 of Chapter III.1 of Title III of Book IX of Part I of the Act,

(1) because of any of sections 1029.8.18.1 to 1029.8.18.3 of the Act, where those sections apply in respect of an amount paid, or deemed to be paid, as repayment of an amount of assistance that reduced the amount used as a basis

for computing the amount that the taxpayer is deemed to have paid to the Minister under any of those divisions for a taxation year that ended before 21 November 2012; or

(2) because of section 1029.6.0.1.8.1 of the Act, where that section applies in respect of an amount paid as repayment of a benefit or advantage that reduced the amount used as a basis for computing the amount that the taxpayer is deemed to have paid to the Minister under any of those divisions for a taxation year that ended before 21 November 2012.

403. (1) Section 1029.8.21.17 of the Act is amended

(1) by striking out the definition of "eligible competitive intelligence centre" in the first paragraph;

(2) by replacing the definition of "qualified expenditure" in the first paragraph by the following definition:

""qualified expenditure" of a qualified corporation for a taxation year or of a qualified partnership for a fiscal period means an amount incurred by the qualified corporation in the year or by the qualified partnership in the fiscal period, as the case may be, under a contract entered into with an eligible liaison and transfer centre or an eligible college centre for the transfer of technology, that is, to the extent that that amount is paid, the aggregate of

(*a*) 80% of the fees relating to an eligible liaison and transfer service provided by the eligible liaison and transfer centre or the eligible college centre for the transfer of technology, as the case may be; and

(*b*) the fees for training and information activities in relation to an eligible liaison and transfer service offered by the eligible liaison and transfer centre or the eligible college centre for the transfer of technology, as the case may be;";

(3) by striking out the definitions of "eligible competitive intelligence service", "expenditure in respect of an eligible competitive intelligence service" and "expenditure in respect of an eligible liaison and transfer service" in the first paragraph;

(4) by replacing the portion of the second paragraph before subparagraph i of subparagraph *c* by the following:

"For the purposes of the definition of "qualified expenditure" in the first paragraph, the following rules apply:

(*a*) only the fees for occasional appreciation training activities, otherwise than as part of a regular training program, may be taken into account as fees for training activities referred to in paragraph *b* of that definition;

(*b*) the aggregate of the expenditures referred to in paragraph *a* or *b* of that definition is to be reduced by the aggregate of all amounts each of which is the amount of government assistance or non-government assistance, to the extent that the amount of that assistance is attributable to the expenditure to which it relates, that the corporation or partnership has received, is entitled to receive or may reasonably expect to receive, on or before, in the case of the corporation, the corporation's filing-due date for the year and, in the case of the partnership, the day that is six months after the end of the fiscal period; and

(*c*) no expenditure may be taken into account if it is".

(2) Subsection 1 applies in respect of an expenditure incurred under a contract entered into after 3 June 2014.

404. (1) Section 1029.8.21.22 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1029.8.21.22.** A qualified corporation that, in a taxation year, incurs a qualified expenditure is deemed, subject to the second paragraph, to have paid to the Minister on the corporation's balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to 40% of the qualified expenditure, if it encloses, with its fiscal return it is required to file for the year under section 1000, the prescribed form containing the prescribed information and a copy of the receipt issued by the eligible college centre for the transfer of technology or the eligible liaison and transfer centre, as the case may be, in respect of the expenditure."

(2) Subsection 1 applies in respect of an expenditure incurred under a contract entered into after 3 June 2014.

405. (1) Section 1029.8.21.23 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1029.8.21.23.** Where a qualified partnership incurs a qualified expenditure in a fiscal period, each qualified corporation that is a member of the partnership at the end of that fiscal period is deemed, subject to the second paragraph, to have paid to the Minister on the corporation's balance-due day for the corporation's taxation year in which that fiscal period ends, on account of the corporation's tax payable for that year under this Part, an amount equal to 40% of the corporation's share, for that fiscal period, of the expenditure, if it encloses, with its fiscal return it is required to file for the taxation year under section 1000, the prescribed form containing the prescribed information and a copy of the receipt issued by the eligible college centre for the transfer of technology or the eligible liaison and transfer centre, as the case may be, in respect of the expenditure."

(2) Subsection 1 applies in respect of an expenditure incurred under a contract entered into after 3 June 2014.

406. (1) Section 1029.8.33.6 of the Act is amended by replacing "15%" in the first paragraph by "12%".

(2) Subsection 1 applies in respect of an expenditure incurred after 4 June 2014 in relation to a training period that begins after that date.

407. (1) Section 1029.8.33.7 of the Act is amended by replacing "15%" in the first paragraph by "12%".

(2) Subsection 1 applies in respect of an expenditure incurred after 4 June 2014 in relation to a training period that begins after that date.

408. (1) Section 1029.8.33.7.2 of the Act is amended by replacing paragraphs *a* and *b* by the following paragraphs:

"(*a*) if the eligible taxpayer referred to in either of those sections is a qualified corporation, the percentage of "12%" mentioned in the first paragraph of that section is to be replaced,

i. if the qualified expenditure is made in respect of an eligible trainee who is an immigrant or a disabled person, by a percentage of "32%" in respect of that expenditure, and

ii. in any other case, by a percentage of "24%"; and

"(*b*) if the eligible taxpayer referred to in either of those sections is an individual (other than a tax-exempt individual) and the qualified expenditure is made in respect of an eligible trainee who is an immigrant or a disabled person, the percentage of "12%" mentioned in the first paragraph of that section is to be replaced, in respect of that expenditure, by a percentage of "16%"."

(2) Subsection 1 applies in respect of an expenditure incurred after 4 June 2014 in relation to a training period that begins after that date.

409. (1) Section 1029.8.33.9 of the Act is repealed.

(2) Subsection 1 applies in respect of an amount deemed to be paid to the Minister for a taxation year that begins after 20 November 2012, except in respect of an amount deemed to be paid to the Minister by a taxpayer for such a taxation year under section 1029.8.33.6 or 1029.8.33.7 of the Act,

(1) because of any of sections 1029.8.33.2.1 to 1029.8.33.2.3 of the Act, where those sections apply in respect of an amount paid, or deemed to be paid, as repayment of an amount of assistance that reduced the amount used as a basis for computing the amount that the taxpayer is deemed to have paid to the Minister under section 1029.8.33.6 or 1029.8.33.7 of the Act for a taxation year that ended before 21 November 2012; or

(2) because of section 1029.6.0.1.8.1 of the Act, where that section applies in respect of an amount paid as repayment of a benefit or advantage that reduced the amount used as a basis for computing the amount that the taxpayer is deemed to have paid to the Minister under section 1029.8.33.6 or 1029.8.33.7 of the Act for a taxation year that ended before 21 November 2012.

410. (1) Section 1029.8.33.11.3 of the Act is amended by replacing "30%" in the first paragraph by "24%".

(2) Subsection 1 applies in respect of an expenditure incurred under a contract entered into after 3 June 2014.

411. (1) Section 1029.8.33.11.4 of the Act is amended by replacing "30%" in the first paragraph by "24%".

(2) Subsection 1 applies in respect of an expenditure incurred under a contract entered into after 3 June 2014.

412. (1) Section 1029.8.34 of the Act is amended

(1) by replacing "100/10 or 100/20" in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of "qualified expenditure for services rendered outside the Montréal area" in the first paragraph and in subparagraph ii of paragraph *b* of that definition by "25/2 or 25/4";

(2) by replacing "100/10" in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of "qualified computer-aided special effects and animation expenditure" in the first paragraph and in subparagraph ii of paragraph *b* of that definition by "25/2";

(3) by replacing subparagraphs ii and iii of paragraph *b* of the definition of "labour expenditure" in the first paragraph by the following subparagraphs:

"ii. a particular corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not a corporation referred to in subparagraph iv, a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, or a corporation that is associated with a corporation holding such a licence, to the extent that that portion of the remuneration is reasonably attributable to the wages of the particular corporation's eligible employees who rendered services as part of the production of the property,

"iii. despite subparagraph ii, a particular corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is associated with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, to the extent that that portion of the remuneration is reasonably attributable to the wages of the particular corporation's eligible employees who rendered services exclusively at the post-production stage of the property,";

(4) by replacing subparagraphs ii and iii of paragraph *b*.1 of the definition of “labour expenditure” in the first paragraph by the following subparagraphs:

“ii. a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, or a corporation that is associated with a corporation holding such a licence, to the extent that that portion of the remuneration is reasonably attributable to services rendered as part of the production of the property,

“iii. despite subparagraph ii, a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is associated with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, to the extent that that portion of the remuneration is reasonably attributable to services rendered exclusively at the post-production stage of the property, or”;

(5) by replacing subparagraphs ii and iii of paragraph *b*.2 of the definition of “labour expenditure” in the first paragraph by the following subparagraphs:

“ii. a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, or a corporation that is associated with a corporation holding such a licence, to the extent that that portion of the remuneration is reasonably attributable to services rendered as part of the production of the property,

“iii. despite subparagraph ii, a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is associated with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, to the extent that that portion of the remuneration is reasonably attributable to services rendered exclusively at the post-production stage of the property, or”;

(6) by replacing “20/9 or 20/7” in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of “qualified labour expenditure” in the first paragraph and in subparagraph ii of paragraph *b* of that definition by “25/9 or 25/7”;

(7) by replacing paragraph *a*.3 of the definition of “qualified corporation” in the first paragraph by the following paragraph:

“(*a*.3) a corporation that, at any time in the year or during the 24 months preceding the year, is associated with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission unless the corporation holds, for that year, a qualification certificate issued by the Société de développement des entreprises culturelles for the purposes of this division; or”;

(8) by replacing subparagraph 4 of subparagraph i of subparagraph *c*.1 of the second paragraph by the following subparagraph:

"(4) by a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is associated with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission for services rendered at a stage of production of the property that is not the post-production stage,";

(9) by replacing subparagraph v of subparagraph *c*.1 of the second paragraph by the following subparagraph:

"v. the aggregate of all amounts each of which is equal to 65% of the portion of the remuneration paid to a corporation that has an establishment in Québec, that is a party to a subcontract arising from the particular contract and that, at the time that portion of the remuneration is incurred, is associated with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission for services rendered at a stage of production of the property that is not the post-production stage;";

(10) by replacing the ninth paragraph by the following paragraph:

"For the purpose of determining, for a taxation year, the qualified expenditure for services rendered outside the Montréal area, the qualified computer-aided special effects and animation expenditure and the qualified labour expenditure of a corporation in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a qualification certificate is filed with the Société de développement des entreprises culturelles on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, on or before 31 August 2014, the following rules apply:

(*a*) the definition of "qualified expenditure for services rendered outside the Montréal area" in the first paragraph is to be read, in respect of the property, as if "25/2 or 25/4" were replaced wherever it appears by,

i. where the taxation year of the qualified expenditure for services rendered outside the Montréal area in respect of which tax under Part III.1 is to be paid in respect of the property ends before 1 January 2009, "100/9.1875 or 100/19.3958", or

ii. where the taxation year of the qualified expenditure for services rendered outside the Montréal area in respect of which tax under Part III.1 is to be paid in respect of the property ends after 31 December 2008, "100/10 or 100/20";

(*b*) the definition of "qualified computer-aided special effects and animation expenditure" in the first paragraph is to be read, in respect of the property, as if "25/2" were replaced wherever it appears by,

i. where the qualified computer-aided special effects and animation expenditure in respect of which tax under Part III.1 is to be paid in respect of the property is referred to in subparagraph 1 of subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.35, “100/10.2083”, or

ii. where the qualified computer-aided special effects and animation expenditure in respect of which tax under Part III.1 is to be paid in respect of the property is referred to in subparagraph 2 of subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.35, “100/10”; and

(*c*) the definition of “qualified labour expenditure” in the first paragraph is to be read, in respect of the property, as if “25/9 or 25/7” were replaced wherever it appears by,

i. where the taxation year of the qualified labour expenditure in respect of which tax under Part III.1 is to be paid in respect of the property ends before 1 January 2009, “100/39.375 or 100/29.1667”, or

ii. where the taxation year of the qualified labour expenditure in respect of which tax under Part III.1 is to be paid in respect of the property ends after 31 December 2008,

(1) “20/11 or 20/9”, if the property is the subject of a valid certificate issued by the Société de développement des entreprises culturelles for the purposes of subparagraph *c* of the first paragraph of section 1029.8.35 and none of the amounts of assistance referred to in subparagraphs ii to viii.3 of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted in its respect, or

(2) “20/9 or 20/7”, in other cases.”;

(11) by replacing the portion of the tenth paragraph before subparagraph *a* by the following:

“For the purpose of determining the qualified labour expenditure of a corporation for a taxation year that ends after 31 December 2008 in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a qualification certificate is filed with the Société de développement des entreprises culturelles on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, on or before 31 August 2014, the amount of a labour expenditure incurred by the corporation in respect of the property before 1 January 2009 is to be multiplied by”;

(12) by adding the following paragraph after the tenth paragraph:

“Where a property to which the ninth paragraph does not apply is the subject of a valid certificate issued by the Société de développement des entreprises culturelles for the purposes of subparagraph *c* of the first paragraph of section 1029.8.35 and none of the amounts of assistance referred to in subparagraphs ii to viii.3 of subparagraph *c* of the second paragraph of

section 1029.6.0.0.1 is granted in its respect, the definition of "qualified labour expenditure" in the first paragraph is to be read, in respect of the property, as if "25/9 or 25/7" were replaced wherever it appears by "25/11 or 25/9"."

(2) Paragraphs 1, 2, 6 and 10 to 12 of subsection 1 have effect from 5 June 2014.

(3) Paragraphs 3 to 5, 8 and 9 of subsection 1 apply in respect of a labour expenditure incurred in a taxation year that ends after 28 February 2014.

(4) Paragraph 7 of subsection 1 applies to a taxation year that ends after 28 February 2014.

413. (1) The Act is amended by inserting the following sections after section 1029.8.34:

"**1029.8.34.1.** Despite Chapter IV of Title II of Book I, if, at any time in a taxation year that ends before 1 March 2014, a particular corporation would, but for this paragraph, be related to another corporation holding a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission (in this section and section 1029.8.34.2 referred to as the "television broadcaster") as a consequence of the particular corporation and the television broadcaster being controlled at that time by a specified entity, within the meaning of section 1029.8.34.3, no right referred to in paragraph *b* of section 20 that is held by the specified entity in relation to shares of the capital stock of the particular corporation and the television broadcaster is to be taken into account at that time, for the purpose of determining whether the particular corporation is, at that time, not dealing at arm's length with the television broadcaster for the purposes of the following provisions:

(*a*) subparagraphs ii and iii of paragraphs *b* to *b*.2 of the definition of "labour expenditure" in the first paragraph of section 1029.8.34;

(*b*) paragraph *a*.3 of the definition of "qualified corporation" in the first paragraph of section 1029.8.34; and

(*c*) subparagraph 4 of subparagraph i of subparagraph *c*.1 of the second paragraph of section 1029.8.34.

Despite Chapter IV of Title II of Book I, if, at any time, a particular corporation would, but for this paragraph, be deemed to be related to a television broadcaster under subsection 2 of section 19 as a consequence of the particular corporation and the television broadcaster being related at that time to the same corporation (in this paragraph referred to as the "third corporation"), no right referred to in paragraph *b* of section 20 that is held by a specified entity in relation to shares of the capital stock of the particular corporation, the television broadcaster and the third corporation is to be taken into account at that time, for the purpose of determining whether the particular corporation is, at that

time, not dealing at arm's length with the television broadcaster for the purposes of the provisions referred to in subparagraphs *a* to *c* of the first paragraph.

"**1029.8.34.2.** Despite Chapter IV of Title II of Book I, if, at any time in a taxation year that ends before 1 March 2014, a particular corporation would, but for this paragraph, be related to a television broadcaster as a consequence of the particular corporation and the television broadcaster being controlled at that time by the same group of persons that includes one or more specified entities, within the meaning of section 1029.8.34.3, neither the shares of the capital stock of the particular corporation and the television broadcaster owned by any specified entity that is a member of that group, nor any right referred to in paragraph *b* of section 20 that is held by any specified entity that is a member of that group in relation to shares of the capital stock of the particular corporation and the television broadcaster is to be taken into account at that time, for the purpose of determining whether the particular corporation is, at that time, not dealing at arm's length with the television broadcaster for the purposes of the following provisions:

(*a*) subparagraphs ii and iii of paragraphs *b* to *b*.2 of the definition of "labour expenditure" in the first paragraph of section 1029.8.34;

(*b*) paragraph *a*.3 of the definition of "qualified corporation" in the first paragraph of section 1029.8.34; and

(*c*) subparagraph 4 of subparagraph i of subparagraph *c*.1 of the second paragraph of section 1029.8.34.

However, the first paragraph does not apply if a specified entity is a member at a particular time of a group of persons that controls several corporations, including the particular corporation and the television broadcaster, and if, at that time, the specified entity acts in concert with one or more members of that group to control those corporations.

"**1029.8.34.3.** In sections 1029.8.34.1 and 1029.8.34.2, "specified entity" means

(*a*) the Caisse de dépôt et placement du Québec;

(*b*) Capital régional et coopératif Desjardins;

(*c*) the Financière des entreprises culturelles;

(*d*) Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi;

(*e*) the Fonds Capital Culture Québec;

(*f*) the Fonds de solidarité des travailleurs du Québec (F.T.Q.);

(*g*) the Fonds d'investissement de la culture et des communications;

(*h*) Investissement Québec;

(*i*) the Société de développement des entreprises culturelles; or

(*j*) a corporation all the issued capital stock of which, except directors' qualifying shares, belongs to one or more entities described in any of paragraphs *a* to *i* or in this paragraph."

(2) Subsection 1 has effect from 12 July 2013. However, when sections 1029.8.34.1 and 1029.8.34.2 of the Act apply

(1) to a taxation year that begins before 12 July 2013, they are to be read without reference to subparagraphs *a* and *c* of their first paragraph; or

(2) in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles before 12 July 2013, they are to be read without reference to subparagraph *b* of their first paragraph.

414. (1) Section 1029.8.35 of the Act is amended, in the first paragraph,

(1) by replacing subparagraphs i and ii of subparagraph *a* by the following subparagraphs:

"i. where the property is a property in respect of which the Société de développement des entreprises culturelles has issued a certificate for the purposes of this division to the effect that the property qualifies for the increase applicable to certain French-language productions or to giant-screen films, the amount of the corporation's qualified labour expenditure for the year in respect of the property by,

(1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date, 36%, or

(2) in other cases, 39.375% if the taxation year ends before 1 January 2009, or 45% if it ends after 31 December 2008, or

"ii. where the property is a property in respect of which the Société de développement des entreprises culturelles has not issued the certificate referred to in subparagraph i, the amount of the corporation's qualified labour expenditure for the year in respect of the property by,

(1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date, 28%, or

(2) in other cases, 29.1667% if the taxation year ends before 1 January 2009, or 35% if it ends after 31 December 2008;";

(2) by replacing subparagraphs *a*.1 to *c* by the following subparagraphs:

"(*a*.1) where the corporation encloses with the fiscal return it is required to file for the year a copy of the valid certificate issued to it for the year by the Société de développement des entreprises culturelles certifying that it qualifies for the year as a regional corporation, and a copy of the document enclosed with the advance ruling given or the certificate issued in relation to the property and respecting the amount of the corporation's expenditure for services rendered outside the Montréal area in respect of the property, the amount obtained by multiplying,

i. where subparagraph i of subparagraph *a* applies in respect of the property, the amount of the corporation's qualified expenditure for services rendered outside the Montréal area for the year in respect of the property by,

(1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date, 8%, or

(2) in other cases, 9.1875% if the taxation year ends before 1 January 2009, or 10% if it ends after 31 December 2008, or

ii. where subparagraph ii of subparagraph *a* applies in respect of the property, the amount of the corporation's qualified expenditure for services rendered outside the Montréal area for the year in respect of the property by,

(1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date, 16%, or

(2) in other cases, 19.3958% if the taxation year ends before 1 January 2009, or 20% if it ends after 31 December 2008;

"(*b*) where the corporation encloses with the fiscal return it is required to file for the year a copy of the document that is enclosed with the advance ruling given or the certificate issued in relation to the property concerning the amount of the corporation's computer-aided special effects and animation expenditure in respect of the property, and the property is a property referred to in subparagraph ii of subparagraph *a*, the amount obtained by multiplying the corporation's computer-aided special effects and animation expenditure for the year in respect of the property by,

i. where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date, 8%, or

ii. in other cases,

(1) if an amount included in computing the corporation's qualified computer-aided special effects and animation expenditure for the year in respect of the property was incurred before 1 January 2009, 10.2083%, or

(2) if subparagraph 1 does not apply, 10%; and

"(*c*) where the corporation encloses with the fiscal return it is required to file for the year a copy of the valid certificate issued to it by the Société de développement des entreprises culturelles in respect of the property certifying that the property qualifies for the increase applicable to certain productions that do not receive an amount of financial assistance granted by a public body and that none of the amounts of assistance referred to in subparagraphs ii to viii.3 of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted as part of the production of the property,

i. where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date, 8% of the corporation's qualified labour expenditure for the year in respect of the property, or

ii. in other cases, 10% of the portion of its qualified labour expenditure for the year in respect of the property that may reasonably be considered to be attributable to a labour expenditure incurred after 31 December 2008 in respect of the property."

(2) Subsection 1 has effect from 5 June 2014.

415. (1) Section 1029.8.35.3 of the Act is replaced by the following section:

“**1029.8.35.3.** Where, for a taxation year, all or part of an expenditure of a corporation is a qualified expenditure for services rendered outside the Montréal area for the year in respect of a property and a qualified computer-aided special effects and animation expenditure for the year in respect of the property, the amount that the corporation is deemed to have paid to the Minister, under section 1029.8.35, on account of its tax payable for the taxation year under this Part in respect of the property, must not exceed the amount obtained by multiplying the amount of the qualified labour expenditure for the year in respect of the property by

(*a*) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date, 52%; or

(*b*) in other cases,

i. 48.5625%, if the taxation year ends before 1 January 2009, or

ii. 65%, if the taxation year ends after 31 December 2008.”

(2) Subsection 1 has effect from 5 June 2014.

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

(1) by replacing “285.71%” in subparagraph 3 of subparagraph i of paragraph *a* of the definition of “qualified film dubbing expenditure” in the first paragraph and in subparagraph ii of paragraph *b* of that definition by “25/7”;

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

“i. “25/7” were replaced wherever it appears by “20/7”, in the case of a production referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.0.0.2,

“ii. “25/7” were replaced wherever it appears by “10/3”, in the case of a production referred to in subparagraph *a*.1 of the first paragraph of section 1029.8.36.0.0.2, and”;

(3) by adding the following subparagraph after subparagraph ii of subparagraph *a* of the fifth paragraph:

“iii. “25/7” were replaced wherever it appears by “100/29.1667”, in the case of a production referred to in subparagraph *b* of the first paragraph of section 1029.8.36.0.0.2; and”.

(2) Subsection 1 has effect from 1 September 2014.

417. (1) Section 1029.8.36.0.0.2 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

"(*a*) in the case of a production for which an application for a certificate is filed with the Société de développement des entreprises culturelles after 30 March 2010,

i. 35% of its qualified film dubbing expenditure for the year in respect of the production of that qualified production, if the dubbing is completed before 1 September 2014, or

ii. 28% of its qualified film dubbing expenditure for the year in respect of the production of that qualified production, if the dubbing is completed after 31 August 2014;".

(2) Subsection 1 has effect from 1 September 2014.

418. (1) Section 1029.8.36.0.0.4 of the Act is amended

(1) by replacing "500%" in paragraph *c* of the definition of "qualified labour cost attributable to computer-aided special effects and animation" in the first paragraph by "625%";

(2) by replacing "500%" in subparagraph iii of paragraph *a* of the definition of "qualified computer-aided special effects and animation expenditure" in the first paragraph by "625%";

(3) by replacing subparagraph ii of paragraph *b* of the definition of "labour expenditure" in the first paragraph by the following subparagraph:

"ii. to a particular corporation having an establishment in Québec, other than a corporation referred to in subparagraph iii, a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission or a corporation that is associated with a corporation holding such a licence, to the extent that that portion of the remuneration is reasonably attributable to the wages of the particular corporation's eligible employees that relate to services rendered in Québec by the eligible employees as part of the production of the property,";

(4) by replacing "400%" in paragraph *c* of the definition of "eligible production costs" in the first paragraph by "500%";

(5) by replacing paragraph *f* of the definition of "excluded corporation" in the first paragraph by the following paragraph:

"(*f*) at any time in the year or during the 24 months preceding the year, associated with another corporation holding a broadcasting licence issued by

the Canadian Radio-television and Telecommunications Commission unless the corporation holds, for that year, a qualification certificate issued by the Société de développement des entreprises culturelles for the purposes of this division;";

(6) by replacing subparagraphs i and ii of subparagraph *e* of the third paragraph by the following subparagraphs:

"i. the portion of the cost of a contract that may reasonably be considered to be the consideration for services rendered as part of the production of the property by a corporation holding a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission or by a particular corporation that is associated with a corporation holding such a licence, except to the extent that the portion relates to services rendered by the particular corporation exclusively at the post-production stage of the property, or

"ii. the cost incurred by the corporation in respect of the acquisition, rental or leasing of a corporeal property, including software, used as part of the production of the property with a corporation holding a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission or with a particular corporation that is associated with a corporation holding such a licence, except to the extent that the cost is incurred with the particular corporation in respect of a corporeal property used exclusively at the post-production stage of the property;";

(7) by adding the following paragraph after the tenth paragraph:

"For the purpose of determining, for a taxation year, the qualified labour cost attributable to computer-aided special effects and animation, the qualified computer-aided special effects and animation expenditure and the eligible production costs of a corporation in respect of a property for which an application for an approval certificate is filed with the Société de développement des entreprises culturelles on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on or before 31 August 2014, the following rules apply:

(*a*) the definitions of "qualified labour cost attributable to computer-aided special effects and animation" and "qualified computer-aided special effects and animation expenditure" in the first paragraph are to be read, in respect of the property, as if "625%" were replaced by "500%"; and

(*b*) the definition of "eligible production costs" in the first paragraph is to be read, in respect of the property, as if "500%" were replaced by "400%"."

(2) Paragraphs 1, 2, 4 and 7 of subsection 1 have effect from 5 June 2014.

(3) Paragraph 3 of subsection 1 applies in respect of a labour expenditure incurred in a taxation year that ends after 28 February 2014.

(4) Paragraph 5 of subsection 1 applies to a taxation year that ends after 28 February 2014.

(5) Paragraph 6 of subsection 1 applies in respect of production costs incurred in a taxation year that ends after 28 February 2014.

419. (1) The Act is amended by inserting the following sections after section 1029.8.36.0.0.4:

"**1029.8.36.0.0.4.1.** Despite Chapter IV of Title II of Book I, if, at any time in a taxation year that ends before 1 March 2014, a particular corporation would, but for this paragraph, be related to another corporation holding a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission (in this section and section 1029.8.36.0.0.4.2 referred to as the "television broadcaster") as a consequence of the particular corporation and the television broadcaster being controlled at that time by a specified entity, within the meaning of section 1029.8.36.0.0.4.3, no right referred to in paragraph *b* of section 20 that is held by the specified entity in relation to shares of the capital stock of the particular corporation and the television broadcaster is to be taken into account at that time, for the purpose of determining whether the particular corporation

(*a*) is, at that time, not dealing at arm's length with the television broadcaster for the purposes of subparagraph ii of paragraph *b* of the definition of "labour expenditure" in the first paragraph of section 1029.8.36.0.0.4 and subparagraphs i and ii of subparagraph *e* of the third paragraph of that section; or

(*b*) is, at that time, related to the television broadcaster for the purposes of paragraph *f* of the definition of "excluded corporation" in the first paragraph of section 1029.8.36.0.0.4.

Despite Chapter IV of Title II of Book I, if, at any time, a particular corporation would, but for this paragraph, be deemed to be related to a television broadcaster under subsection 2 of section 19 as a consequence of the particular corporation and the television broadcaster being related at that time to the same corporation (in this paragraph referred to as the "third corporation"), no right referred to in paragraph *b* of section 20 that is held by a specified entity in relation to shares of the capital stock of the particular corporation, the television broadcaster and the third corporation is to be taken into account at that time, for the purpose of determining whether the particular corporation is, at that time, not dealing at arm's length with the television broadcaster for the purposes of the provisions referred to in subparagraph *a* of the first paragraph, or is, at that time, related to the television broadcaster for the purposes of the provision referred to in subparagraph *b* of the first paragraph.

"**1029.8.36.0.0.4.2.** Despite Chapter IV of Title II of Book I, if, at any time in a taxation year that ends before 1 March 2014, a particular corporation would, but for this paragraph, be related to a television broadcaster as a consequence of the particular corporation and the television broadcaster

being controlled at that time by the same group of persons that includes one or more specified entities, within the meaning of section 1029.8.36.0.0.4.3, neither the shares of the capital stock of the particular corporation and the television broadcaster owned by any specified entity that is a member of that group, nor any right referred to in paragraph *b* of section 20 that is held by any specified entity that is a member of that group in relation to shares of the capital stock of the particular corporation and the television broadcaster is to be taken into account at that time, for the purpose of determining whether the particular corporation

(*a*) is, at that time, not dealing at arm's length with the television broadcaster for the purposes of subparagraph ii of paragraph *b* of the definition of "labour expenditure" in the first paragraph of section 1029.8.36.0.0.4 and subparagraphs i and ii of subparagraph *e* of the third paragraph of section 1029.8.36.0.0.4; or

(*b*) is, at that time, related to the television broadcaster for the purposes of paragraph *f* of the definition of "excluded corporation" in the first paragraph of section 1029.8.36.0.0.4.

However, the first paragraph does not apply if a specified entity is a member at a particular time of a group of persons that controls several corporations, including the particular corporation and the television broadcaster, and if, at that time, the specified entity acts in concert with one or more members of that group to control those corporations.

"**1029.8.36.0.0.4.3.** In sections 1029.8.36.0.0.4.1 and 1029.8.36.0.0.4.2, "specified entity" means

(*a*) the Caisse de dépôt et placement du Québec;

(*b*) Capital régional et coopératif Desjardins;

(*c*) the Financière des entreprises culturelles;

(*d*) Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi;

(*e*) the Fonds Capital Culture Québec;

(*f*) the Fonds de solidarité des travailleurs du Québec (F.T.Q.);

(*g*) the Fonds d'investissement de la culture et des communications;

(*h*) Investissement Québec;

(*i*) the Société de développement des entreprises culturelles; or

(*j*) a corporation all the issued capital stock of which, except directors' qualifying shares, belongs to one or more entities described in any of paragraphs *a* to *i* or in this paragraph."

(2) Subsection 1 has effect from 12 July 2013. However, when sections 1029.8.36.0.0.4.1 and 1029.8.36.0.0.4.2 of the Act apply

(1) to a taxation year that begins before 12 July 2013, they are to be read without reference to subparagraph *a* of their first paragraph; or

(2) in respect of a property for which an application for an approval certificate is filed with the Société de développement des entreprises culturelles before 12 July 2013, they are to be read without reference to subparagraph *b* of their first paragraph.

420. (1) Section 1029.8.36.0.0.5 of the Act is amended by replacing subparagraphs *a*.1 and *b* of the first paragraph by the following subparagraphs:

"(*a*.1) where the property is a qualified production in respect of which the Société de développement des entreprises culturelles specifies in the favourable advance ruling given in respect of the property that the main filming or taping in Québec in respect of the property is carried out after 12 June 2009,

i. if an application for an approval certificate is filed with the Société de développement des entreprises culturelles in respect of the property on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, on or before 31 August 2014, the aggregate of

(1) 20% of the corporation's qualified labour cost attributable to computer-aided special effects and animation for the year in respect of the property, and

(2) 25% of its eligible production costs for the year in respect of the property, or

ii. in other cases, the aggregate of

(1) 16% of the corporation's qualified labour cost attributable to computer-aided special effects and animation for the year in respect of the property, and

(2) 20% of its eligible production costs for the year in respect of the property; and

"(*b*) where the property is a qualified low-budget production,

i. if an application for an approval certificate is filed with the Société de développement des entreprises culturelles in respect of the property on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, on or before 31 August 2014, 20% of its qualified computer-aided special effects and animation expenditure for the year in respect of the property, or

ii. in other cases, 16% of its qualified computer-aided special effects and animation expenditure for the year in respect of the property."

(2) Subsection 1 has effect from 5 June 2014.

421. (1) Section 1029.8.36.0.0.7 of the Act is amended

(1) by replacing "300%" in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of "qualified labour expenditure" in the first paragraph and in subparagraph ii of paragraph *b* of that definition by "25/7";

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

"Where the definition of "qualified labour expenditure" in the first paragraph applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, on or before 31 August 2014, it is to be read in respect of the property as if "25/7" were replaced wherever it appears by

(*a*) "100/29.1667", if the property is a property to which subparagraph i of any of subparagraphs *a* to *a*.2 of the first paragraph of section 1029.8.36.0.0.8 applies;

(*b*) "20/7", if the property is a property to which subparagraph ii of any of subparagraphs *a* to *a*.2 of the first paragraph of section 1029.8.36.0.0.8 applies; or

(*c*) "300%", if the property is a property to which subparagraph *b* of the first paragraph of section 1029.8.36.0.0.8 applies."

(2) Subsection 1 has effect from 5 June 2014.

422. (1) Section 1029.8.36.0.0.8 of the Act is amended

(1) by replacing subparagraphs i and ii of subparagraph *a* of the first paragraph by the following subparagraphs:

"i. 29.1667% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified sound recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2003 and before 20 March 2009 or for which, despite the filing of an application for an advance ruling with the Société de développement des entreprises culturelles before 1 September 2003, the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 12 June 2003,

"ii. 35% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified sound recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009 and on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, 31 August 2014; and";

(2) by adding the following subparagraph after subparagraph ii of subparagraph *a* of the first paragraph:

"iii. 28% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified sound recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date;";

(3) by replacing subparagraphs i and ii of subparagraph *a*.1 of the first paragraph by the following subparagraphs:

"i. 29.1667% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified digital audiovisual recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 23 March 2006 and before 20 March 2009,

"ii. 35% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified digital audiovisual recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009 and on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, 31 August 2014; and";

(4) by adding the following subparagraph after subparagraph ii of subparagraph *a*.1 of the first paragraph:

"iii. 28% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified digital audiovisual recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date;";

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

"i. 29.1667% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified clip for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 23 March 2006 and before 20 March 2009,

"ii. 35% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified clip for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009 and on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, 31 August 2014; and";

(6) by adding the following subparagraph after subparagraph ii of subparagraph *a*.2 of the first paragraph:

"iii. 28% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified clip for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date;";

(7) by replacing "subparagraph ii" in the fourth and fifth paragraphs by "subparagraph i";

(8) by replacing "in subparagraph i" in the sixth paragraph by "in subparagraph ii or iii".

(2) Subsection 1 has effect from 5 June 2014.

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

(1) by replacing "300%" in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of "qualified labour expenditure" in the first paragraph and in subparagraph ii of paragraph *b* of that definition by "25/7";

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

"Where, in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate for the period referred to in paragraph *a* of the definition of "qualified performance" in the first paragraph has been filed with the Société de développement des entreprises culturelles on or before 4 June 2014 or, if the

Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, on or before 31 August 2014, the amount deemed to have been paid to the Minister by a corporation on account of its tax payable for a taxation year under section 1029.8.36.0.0.11 is determined,

(*a*) in relation to the portion of a qualified labour expenditure referred to in subparagraph i of subparagraph *a* of the first paragraph of that section, the definition of "qualified labour expenditure" in the first paragraph is to be read as if "25/7" were replaced wherever it appears by "100/29.1667"; and

(*b*) in relation to the portion of a qualified labour expenditure referred to in subparagraph ii of subparagraph *a* of the first paragraph of that section, the definition of "qualified labour expenditure" in the first paragraph is to be read as if "25/7" were replaced wherever it appears by "20/7"."

(2) Subsection 1 has effect from 5 June 2014.

424. (1) Section 1029.8.36.0.0.11 of the Act is amended

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

"**1029.8.36.0.0.11.** A corporation that encloses with the fiscal return it is required to file for a taxation year under section 1000 the prescribed form containing the prescribed information and a copy of the valid favourable advance ruling given or valid certificate issued by the Société de développement des entreprises culturelles in respect of a property that is a qualified performance for any of the periods provided for in the definition of "qualified performance" in the first paragraph of section 1029.8.36.0.0.10 that is in whole or in part within the year, is deemed, subject to the second paragraph, where an application for an advance ruling has been filed or, in the absence of such an application, where 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 corresponding to,

(*a*) where the application for an advance ruling or, in the absence of such an application, the application for a certificate, in respect of the property for the period described in paragraph *a* of the definition of "qualified performance" in the first paragraph of section 1029.8.36.0.0.10, has been filed with the Société de développement des entreprises culturelles on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, on or before 31 August 2014, an amount equal to

i. 29.1667% of the portion of its qualified labour expenditure for the year in respect of the property, relating to a labour expenditure incurred in respect of the property and to which subparagraph ii does not apply, or

ii. 35% of the portion of its qualified labour expenditure for the year in respect of the property, relating to a labour expenditure incurred in respect of the property that relates to

(1) a period described in any of paragraphs *a* to *c* of the definition of "qualified performance" in the first paragraph of section 1029.8.36.0.0.10 that begins after 19 March 2009, or

(2) the period described in paragraph *a* of the definition of "qualified performance" in the first paragraph of section 1029.8.36.0.0.10 that begins before 20 March 2009, if the first performance before an audience, in relation to that period, occurs after 19 March 2009; or

(*b*) in other cases, 28% of its qualified labour expenditure for the year in respect of the property.";

(2) by replacing "$1,250,000" in subparagraph *a* of the third paragraph by "$1,000,000";

(3) by replacing "$750,000" in subparagraph *b* of the third paragraph by "$600,000";

(4) by replacing "$1,250,000" wherever it appears in subparagraph *a* of the fourth paragraph by "$1,000,000";

(5) by replacing "$750,000" wherever it appears in subparagraph *b* of the fourth paragraph by "$600,000";

(6) by adding the following paragraph after the fourth paragraph:

"Where a property is referred to in subparagraph *a* of the first paragraph, the third and fourth paragraphs are to be read, in respect of the property, as if

(*a*) "$1,000,000" were replaced wherever it appears in their subparagraph *a* by "$1,250,000"; and

(*b*) "$600,000" were replaced wherever it appears in their subparagraph *b* by "$750,000"."

(2) Subsection 1 has effect from 5 June 2014.

425. (1) Section 1029.8.36.0.0.12.1 of the Act is amended

(1) by replacing "20/7" in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of "qualified labour expenditure" in the first paragraph and in subparagraph ii of paragraph *b* of that definition by "25/7";

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

"Where the definition of "qualified labour expenditure" in the first paragraph applies in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, on or before 31 August 2014, it is to be read as if "25/7" were replaced wherever it appears by "20/7"."

(2) Subsection 1 has effect from 5 June 2014.

426. (1) Section 1029.8.36.0.0.12.2 of the Act is amended

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

"**1029.8.36.0.0.12.2.** 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 qualification certificate issued by the Société de développement des entreprises culturelles in respect of a property that is a qualified production, is deemed, subject to the second paragraph, where an application for an advance ruling or, in the absence of such an application, an application for a qualification 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 that year, on account of its tax payable for that year under this Part, an amount equal to the amount obtained by multiplying the amount of its qualified labour expenditure for the year in respect of the property by

(*a*) 35%, where an application for an advance ruling or, in the absence of such an application, an application for a qualification certificate in respect of the property is filed with the Société de développement des entreprises culturelles on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, on or before 31 August 2014; and

(*b*) 28%, in other cases.";

(2) by replacing "$350,000" wherever it appears in the third paragraph by "$280,000";

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

"In the case of a property referred to in subparagraph *a* of the first paragraph, the third paragraph is to be read as if "$280,000" were replaced wherever it appears by "$350,000"."

(2) Subsection 1 has effect from 5 June 2014.

427. (1) Section 1029.8.36.0.0.13 of the Act is amended

(1) by replacing "333 1/3%" in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of "qualified labour expenditure attributable to printing and reprinting costs" in the first paragraph and in subparagraph ii of paragraph *b* of that definition by "100/21.6";

(2) by replacing "250%" in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of "qualified labour expenditure attributable to preparation costs and digital version publishing costs" in the first paragraph and in subparagraph ii of paragraph *b* of that definition by "25/7";

(3) by replacing the eleventh paragraph by the following paragraph:

"Where the definitions of "qualified labour expenditure attributable to printing and reprinting costs" and "qualified labour expenditure attributable to preparation costs and digital version publishing costs" in the first paragraph apply in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, on or before 31 August 2014, they are to be read, in respect of the property, as if "100/21.6" and "25/7" were replaced wherever they appear by

(*a*) "100/26.25" and "20/7", respectively, if the property is referred to in subparagraph *a* of the first paragraph of section 1029.8.36.0.0.14;

(*b*) "100/27" and "20/7", respectively, if the property is referred to in subparagraph *a*.1 of the first paragraph of section 1029.8.36.0.0.14; and

(*c*) "10/3" and "5/2", respectively, if the property is referred to in subparagraph *b* of the first paragraph of section 1029.8.36.0.0.14."

(2) Subsection 1 has effect from 5 June 2014.

428. (1) Section 1029.8.36.0.0.14 of the Act is amended

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

"(*a*) in the case of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2003 and before 20 March 2009 or for which, despite the filing of an application for an advance ruling with the Société de développement des entreprises culturelles before 1 September 2003, the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 12 June 2003, the aggregate of";

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

"(*a*.1) in the case of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009 and on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, 31 August 2014, the aggregate of";

(3) by inserting the following subparagraph after subparagraph *a*.1 of the first paragraph:

"(*a*.2) in the case of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date, the aggregate of

i. an amount equal to 28% of its qualified labour expenditure attributable to preparation costs and digital version publishing costs for the year in respect of the property, and

ii. an amount equal to 21.6% of its qualified labour expenditure attributable to printing and reprinting costs for the year in respect of the property; and";

(4) by replacing "$500,000" in subparagraphs *a* and *b* of the fourth paragraph by "$350,000";

(5) by replacing the fifth paragraph by the following paragraph:

"However, where an application for an advance ruling or, in the absence of such an application, an application for a certificate in respect of the property is filed with the Société de développement des entreprises culturelles on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, on or before 31 August 2014, the fourth paragraph is to be read, in respect of the property, as if "$350,000" were replaced wherever it appears by

(*a*) "$437,500", if the property is referred to in subparagraph *a* or *a*.1 of the first paragraph; and

(*b*) "$500,000", if the property is referred to in subparagraph *b* of the first paragraph."

(2) Subsection 1 has effect from 5 June 2014.

429. (1) Section 1029.8.36.0.3.8 of the Act is amended

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

"(*d*) a salary, wages or a consideration does not include remuneration based on the profits or revenues derived from the operation of a property that is a multimedia title.";

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

"For the purposes of subparagraph *d* of the second paragraph, the following is not considered remuneration based on the profits or revenues derived from the operation of a property that is a multimedia title:

(*a*) remuneration that

i. is determined in particular by reference to the type of use projected for the property, and

ii. may not be reimbursed if the property is not used as first anticipated; and

(*b*) remuneration that is not computed by reference to an amount of profit or revenue derived from the operation of the property."

(2) Subsection 1 applies to a taxation year of a corporation that ends after 22 March 2006.

430. (1) Section 1029.8.36.0.3.9 of the Act is amended

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

"The percentage to which the first paragraph refers in relation to a property that is a multimedia title for a taxation year is, as the case may be,

(*a*) if an application for a qualification certificate in respect of the property is filed before 21 March 2012, or after 20 March 2012 but in respect of a taxation year that ended before 21 March 2012, the percentage that corresponds to";

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

"(*b*) if an application for a qualification certificate in respect of the property is filed after 20 March 2012 in respect of a taxation year that ends after that date, the percentage that corresponds, subject to the fifth paragraph, to

i. 30%, where it is certified that the property is to be commercialized and is available in a French version, and is not a vocational training title,

ii. 24%, where it is certified that the property is to be commercialized and is not available in a French version, and is not a vocational training title, and

iii. 21%, in any other case.";

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

"Where this section applies in respect of all or part of a qualified labour expenditure that consists of salaries or wages incurred before 5 June 2014 or of amounts each of which is a portion of the consideration or one-half of the portion of the consideration that is paid under a contract entered into before 4 June 2014, the percentages of 30%, 24% and 21% in subparagraph *b* of the third paragraph are to be replaced by the percentages of 37.5%, 30% and 26.25%, respectively, in respect of all or part of the qualified labour expenditure."

(2) Subsection 1 has effect from 4 June 2014.

431. (1) Section 1029.8.36.0.3.18 of the Act is amended

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

"(*e*) a salary, wages or a consideration does not include remuneration based on the profits or revenues derived from the operation of an eligible multimedia title.";

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

"For the purposes of subparagraph *e* of the second paragraph, the following is not considered remuneration based on the profits or revenues derived from the operation of an eligible multimedia title:

(*a*) remuneration that

i. is determined in particular by reference to the type of use projected for the title, and

ii. may not be reimbursed if the title is not used as first anticipated; and

(*b*) remuneration that is not computed by reference to an amount of profit or revenue derived from the operation of the title."

(2) Subsection 1 applies to a taxation year of a corporation that ends after 22 March 2006.

432. (1) Section 1029.8.36.0.3.19 of the Act is amended

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

"The percentage to which the first paragraph refers for a taxation year is, as the case may be,

(*a*) if an application for a qualification certificate is filed for the year before 21 March 2012, or after 20 March 2012 but in respect of a taxation year that ended before 21 March 2012, the percentage that corresponds to";

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

"(*b*) if an application for a qualification certificate is filed after 20 March 2012 in respect of a taxation year that ends after that date, the percentage that corresponds, subject to the fifth paragraph, to

i. 30%, where the valid qualification certificate issued to the corporation for the year certifies that at least 75% of the eligible multimedia titles produced by the corporation in the year are to be commercialized, are available in a French version and are not vocational training titles, or that at least 75% of its gross revenue for the year is derived from such eligible multimedia titles,

ii. 24%, where subparagraph i does not apply and the valid qualification certificate issued to the corporation for the year certifies that at least 75% of the eligible multimedia titles produced by the corporation in the year are to be commercialized and are not vocational training titles, or that at least 75% of its gross revenue for the year is derived from such eligible multimedia titles, and

iii. 21%, in any other case.";

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

"Where this section applies in respect of all or part of a qualified labour expenditure that consists of salaries or wages incurred before 5 June 2014 or of amounts each of which is a portion of the consideration or one-half of the portion of the consideration that is paid under a contract entered into before 4 June 2014, the percentages of 30%, 24% and 21% in subparagraph *b* of the third paragraph are to be replaced by the percentages of 37.5%, 30% and 26.25%, respectively, in respect of all or part of the qualified labour expenditure."

(2) Subsection 1 has effect from 4 June 2014.

433. (1) Section 1029.8.36.0.3.73 of the Act is amended by replacing "25%" in the first paragraph by "20%".

(2) Subsection 1 applies in respect of the portion of qualified wages that is incurred after 4 June 2014 under an eligible contract. However, where section 1029.8.36.0.3.73 of the Act applies to a taxation year that ends after 4 June 2014 and that includes that date, and the amount of qualified wages that a qualified corporation incurs in the year in respect of an eligible employee for

all or part of the year is, because of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.72 of the Act, limited to the amount obtained under paragraph *a* of that definition, the portion of qualified wages that is incurred after 4 June 2014 is deemed to be equal to the amount by which the amount of the qualified wages exceeding the portion of the expenditure incurred as wages by the qualified corporation, in respect of the employee, in the year and before 5 June 2014 while the employee qualified as an eligible employee of the qualified corporation, exceeds the aggregate of

(1) the aggregate of all amounts each of which is an amount of government assistance or non-government assistance attributable to the expenditure that the qualified corporation has received, is entitled to receive or may reasonably expect to receive, on or before the qualified corporation's filing-due date for the taxation year; and

(2) the aggregate of all amounts each of which is the amount of a benefit or advantage in respect of the expenditure, other than a benefit or advantage that may reasonably be attributed to the work carried out by the eligible employee under an eligible contract of the qualified corporation for the taxation year, that a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain, on or before the qualified corporation's filing-due date for the taxation year, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of property which exceed the fair market value of the property, or in any other form or manner.

434. (1) Section 1029.8.36.0.3.79 of the Act is amended, in the first paragraph,

(1) by replacing "2015" in the definition of "eligibility period" by "2025";

(2) by replacing "$66,667" in paragraph *a* of the definition of "qualified wages" by "$83,333".

(2) Paragraph 2 of subsection 1 applies in respect of wages incurred after 4 June 2014. However, where section 1029.8.36.0.3.79 of the Act applies in respect of wages incurred in the taxation year of a corporation that ends after 4 June 2014 and that includes that date, paragraph *a* of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.79 of the Act is to be read as follows:

"(*a*) the aggregate of

i. the amount obtained by multiplying $66,667 by the proportion that the number of days in the qualified corporation's eligibility period for the year that precede 5 June 2014 and during which the employee qualifies as an eligible employee of the qualified corporation is of 365, and

ii. the amount obtained by multiplying $83,333 by the proportion that the number of days in the qualified corporation's eligibility period for the year that

follow 4 June 2014 and during which the employee qualifies as an eligible employee of the qualified corporation is of 365; and".

435. (1) Section 1029.8.36.0.3.80 of the Act is amended by replacing "30%" in the first paragraph by "24%".

(2) Subsection 1 applies in respect of wages incurred after 4 June 2014.

436. Section 1029.8.36.0.3.82 of the Act is amended by replacing "2018" in the portion before paragraph *a* by "2028".

437. (1) Section 1029.8.36.0.23 of the Act is amended

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

"**1029.8.36.0.23.** Le montant auquel le premier alinéa de chacun des articles 1029.8.36.0.19 et 1029.8.36.0.20 fait référence, relativement à un salaire admissible versé dans une année d'imposition par une société à un employé admissible, est égal à l'excédent, sur le montant établi conformément au deuxième alinéa à l'égard de ce salaire, de l'ensemble des montants suivants :";

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

"(*b*) the aggregate of all amounts that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for the taxation year, each of which is an amount of government assistance relating to the wages paid by the corporation to the employee, while the employee qualified as an eligible employee of the corporation, for a pay period ending at a time in the taxation year that is within the eligibility period of the corporation.";

(3) by replacing the portion of the second paragraph before subparagraph *a* in the French text by the following:

"Le montant auquel le premier alinéa fait référence relativement au salaire admissible versé dans l'année d'imposition par la société à l'employé admissible est égal au moindre des montants suivants :".

(2) Subsection 1 applies to a taxation year that begins after 20 November 2012.

438. (1) Section 1029.8.36.0.24 of the Act is amended

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

"**1029.8.36.0.24.** Le montant auquel le premier alinéa de l'article 1029.8.36.0.22 fait référence, relativement à un salaire déterminé

engagé dans une année d'imposition par une société à l'égard d'un employé déterminé d'un site désigné, est égal à l'excédent, sur le montant établi conformément au deuxième alinéa à l'égard de ce salaire, de l'ensemble des montants suivants :";

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

"(*b*) the aggregate of all amounts that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for the taxation year, each of which is an amount of government assistance relating to the wages incurred by the corporation in respect of the employee, in the specified period of the corporation for the year in respect of the designated site, while the employee qualified as a specified employee of the corporation, to the extent that the wages are paid and that they may reasonably be considered to relate to the carrying on in the year of a specified activity in relation to that site having regard to the time spent on that activity by the employee.";

(3) by replacing the portion of the second paragraph before subparagraph *a* in the French text by the following:

"Le montant auquel le premier alinéa fait référence relativement au salaire déterminé engagé dans l'année d'imposition par la société à l'égard de l'employé déterminé est égal au moindre des montants suivants :";

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

"For the purposes of subparagraph *b* of the first paragraph and of subparagraph *a* of the second paragraph, a specified employee who spends 90% or more of working time on a specified activity is deemed to spend all working time on that activity."

(2) Subsection 1 applies to a taxation year that begins after 20 November 2012.

439. (1) Section 1029.8.36.0.107 of the Act is amended by inserting the following definition in alphabetical order in the first paragraph:

""balance of the threshold of the qualified expenditures" of a corporation for a taxation year means an amount equal to the amount by which $50,000 exceeds the amount determined in its respect for the year under section 1029.8.36.0.107.1;".

(2) Subsection 1 applies to a taxation year that ends after 31 December 2013.

440. (1) The Act is amended by inserting the following section after section 1029.8.36.0.107:

"**1029.8.36.0.107.1.** The amount to which the definition of "balance of the threshold of the qualified expenditures" in the first paragraph of section 1029.8.36.0.107 refers in respect of a corporation for a particular taxation year means the amount determined by the formula

A – B.

In the formula in the first paragraph

(*a*) A is the aggregate of

i. the amount by which the aggregate of all amounts each of which is the lesser of the amounts determined for a taxation year preceding the particular year in respect of the corporation under subparagraphs *a* and *b* of the first paragraph of section 1029.8.36.0.109, taking into account subparagraphs *a* and *b* of the first paragraph of section 1029.8.36.0.115, exceeds the portion of that aggregate in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.0.109 for a taxation year preceding the particular year, and

ii. the aggregate of all amounts each of which is the lesser of the amounts determined under subparagraphs *a* and *b* of the first paragraph of section 1029.8.36.0.117.1 for the particular year or a preceding taxation year; and

(*b*) B is the aggregate of all amounts each of which is the amount of government assistance or non-government assistance received by the corporation in the particular year or a preceding taxation year in respect of a corporation's qualified expenditure for a preceding taxation year, the corporation's share of the amount of government assistance or non-government assistance received by a qualified partnership in a fiscal period of the qualified partnership that ends in the particular taxation year or a preceding taxation year and at the end of which the corporation is a member of the partnership, in respect of the corporation's share of the partnership's qualified expenditure for a fiscal period of the partnership that ends in a taxation year preceding the particular year and at the end of which the corporation is a member of the partnership, or the amount of government assistance or non-government assistance received by the corporation in the particular year or a preceding taxation year in respect of a qualified expenditure of a partnership for a fiscal period of the partnership that ends in a taxation year preceding the particular year and at the end of which the corporation is a member of the partnership, in relation to a qualified tourist accommodation establishment, where neither section 1029.8.36.0.115 nor Part III.10.1.10 applies or applied, in relation to the corporation, in respect of the amount of the government assistance or non-government assistance so received.

For the purposes of subparagraph *b* of the second paragraph, a corporation's share of a particular amount, in relation to a qualified partnership of which the

corporation is a member at the end of a fiscal period, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2013.

441. (1) Section 1029.8.36.0.109 of the Act is amended

(1) by replacing "25% of the amount by which the lesser of the following amounts exceeds $50,000" in the portion of the first paragraph before subparagraph *a* by "20% of the amount by which the lesser of the following amounts exceeds the balance of the threshold of the corporation's qualified expenditures for that year:";

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

"ii. if the corporation is a member of a qualified partnership at the end of a fiscal period of the partnership ending in the year and the corporation meets the conditions of paragraphs *a* and *b* of the definition of "qualified corporation" in the first paragraph of section 1029.8.36.0.107, the aggregate of all amounts each of which is the corporation's share of the lesser of";

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

"For the purposes of the first paragraph, the amount that is the balance of the threshold of a corporation's qualified expenditures for a taxation year is to be replaced by,

(*a*) if the taxation year of the corporation has fewer than 51 weeks, except in cases where subparagraph *c* applies, the proportion of that amount that the number of days in the taxation year of the corporation is of 365; or";

(4) by striking out subparagraph *b* of the third paragraph.

(2) Paragraphs 1, 3 and 4 of subsection 1 apply to a taxation year that ends after 31 December 2013. However, where section 1029.8.36.0.109 of the Act applies for the purpose of determining the amount deemed to be paid by a corporation to the Minister under the first paragraph of that section,

(1) for a particular taxation year, in respect of the portion of the qualified expenditure incurred by the corporation in the particular year and before 5 June 2014, or before 1 July 2015 under an eligible contract entered into before 4 June 2014, in this subsection referred to as the "portion of the particular expenditure", to the extent that it is paid or, if the corporation is a member of a qualified partnership at the end of the qualified partnership's fiscal period that ends in the particular year, in respect of the corporation's share of the portion of the particular expenditure incurred by the partnership to the extent that it is paid, the rate of 20% specified in the first paragraph of that section 1029.8.36.0.109 is to be replaced by a rate of 25% in respect of the

aggregate of the portion of the particular expenditure incurred by the qualified corporation for the particular year and its share of the portion of the particular expenditure incurred by the qualified partnership for the fiscal period, to the extent that the aggregate exceeds the balance of the threshold of the corporation's qualified expenditures for the particular year; and

(2) in respect of the portion of the qualified expenditure incurred by the corporation, other than the portion of the particular expenditure, in a particular taxation year that ends after 31 December 2013, and in respect of the corporation's share of the portion of the qualified expenditure, other than the portion of the particular expenditure, incurred by a partnership of which the corporation is a member at the end of a fiscal period of the partnership that ends in the particular year, the corporation's qualified expenditure limit for the particular year referred to in subparagraph *b* of the first paragraph of that section 1029.8.36.0.109 is to be replaced by the amount by which that limit exceeds the aggregate of all amounts each of which is the portion of the particular expenditure incurred by the corporation for the particular year or the corporation's share of the portion of the particular expenditure incurred by the qualified partnership for the fiscal period that, for the purpose of determining the portion of the amount deemed to have been paid to the Minister under that first paragraph in its respect, is referred to in subparagraph *a* of that first paragraph.

(3) Paragraph 2 of subsection 1 has effect from 21 March 2012.

442. (1) Section 1029.8.36.0.110 of the Act is amended by replacing the second paragraph by the following paragraph:

"For the purposes of this section and sections 1029.8.36.0.111 to 1029.8.36.0.113, an associated group in a taxation year means all the corporations that, in the year, carry on a business in Québec and have an establishment in Québec, are not excluded corporations for the year, are associated with each other in the year and each of which is a qualified corporation for the year or a corporation that is a member of a qualified partnership at the end of a fiscal period of the qualified partnership ending in the year and that meets the conditions of paragraphs *a* and *b* of the definition of "qualified corporation" in the first paragraph of section 1029.8.36.0.107."

(2) Subsection 1 has effect from 21 March 2012.

443. (1) The Act is amended by inserting the following section after section 1029.8.36.0.117:

"**1029.8.36.0.117.1.** Where an amount of government assistance or non-government assistance or a corporation's share of an amount of government assistance or non-government assistance that reduced, in accordance with subparagraph *a* or *b* of the first paragraph of section 1029.8.36.0.115, the corporation's qualified expenditure for a particular taxation year or the corporation's share of the qualified expenditure of a partnership of which the corporation is a member at the end of a particular fiscal period of the partnership

that ends in the particular taxation year, as the case may be, in respect of a qualified tourist accommodation establishment, is repaid before 1 January 2018 pursuant to a legal obligation by the corporation in a taxation year (in this section referred to as the "repayment year") or by the partnership in a fiscal period (in this section referred to as the "fiscal period of repayment"), and the amount that is the lesser of the amounts determined under subparagraphs *a* and *b* of the first paragraph of section 1029.8.36.0.109 in respect of the corporation for the particular year, with reference to subparagraphs *a* and *b* of the first paragraph of section 1029.8.36.0.115, does not exceed the balance of the threshold of the corporation's qualified expenditures for the particular year, the corporation is deemed, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file under section 1000 for the repayment year and, in the case of a repayment made by the partnership, if it is a member of the partnership at the end of the fiscal period of repayment, to have paid to the Minister on the corporation's balance-due day for the repayment year on account of its tax payable for the year under this Part, an amount equal to the product obtained by multiplying the percentage described in the second paragraph by the amount by which the lesser of the following amounts exceeds the amount that would be the balance of the threshold of the corporation's qualified expenditures for the repayment year if section 1029.8.36.0.107.1 were read without taking into account the application of this section in respect of the repayment year:

(*a*) the amount by which the lesser of the aggregate of all amounts each of which is the amount of government assistance or non-government assistance relating to the corporation's qualified expenditure, or the corporation's share of the amount of government assistance or non-government assistance relating to the partnership's qualified expenditure, if applicable, and the amount determined under subparagraph *b* of the first paragraph of section 1029.8.36.0.109 in respect of the corporation for the particular year exceeds the aggregate of all amounts each of which is the amount of a repayment of the government assistance or non-government assistance by the corporation in a taxation year preceding the repayment year, or the corporation's share of the amount of the repayment of the government assistance or non-government assistance by the partnership in a fiscal period preceding the fiscal period of repayment, if applicable; and

(*b*) the aggregate of all amounts each of which is the amount of repayment by the corporation in the repayment year, or the corporation's share of the amount of repayment by the partnership in the fiscal period of repayment, if applicable.

The percentage to which the first paragraph refers is the percentage that would apply under section 1029.8.36.0.109 in respect of the qualified expenditure if the corporation had been deemed to have paid an amount to the Minister under that section for the particular taxation year.

For the purposes of the first paragraph, a corporation's share of a particular amount, in relation to a qualified partnership of which it is a member at the

end of a fiscal period, is equal to the agreed proportion of the amount, in respect of the corporation for the fiscal period."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2013.

444. (1) Section 1029.8.36.0.120 of the Act is amended by replacing "30%" in the first paragraph by "24%".

(2) Subsection 1 applies in respect of costs incurred under a contract entered into after 3 June 2014.

445. (1) Section 1029.8.36.0.121 of the Act is amended by replacing "$45,000" by "$36,000".

(2) Subsection 1 applies to a taxation year that begins after 4 June 2014.

446. (1) Section 1029.8.36.5 of the Act is amended by replacing "15%" in the portion of the first paragraph before subparagraph *a* by "12%".

(2) Subsection 1 applies in respect of a design activity carried out after 3 June 2014 under an outside consulting contract entered into after that date.

447. (1) Section 1029.8.36.6 of the Act is amended by replacing "15%" in the portion of the first paragraph before subparagraph *a* by "12%".

(2) Subsection 1 applies in respect of a design activity carried out after 3 June 2014 under an outside consulting contract entered into after that date.

448. (1) Section 1029.8.36.7 of the Act is amended by replacing "15%" in the portion of the first paragraph before subparagraph *a* by "12%".

(2) Subsection 1 applies in respect of wages incurred after 4 June 2014.

(3) However, where the period referred to in the first paragraph of section 1029.8.36.7 of the Act is within a taxation year that ends after 4 June 2014 and that includes that date, for the purpose of determining the portion of the amount deemed to have been paid to the Minister under that first paragraph in respect of wages incurred after that date in respect of an individual, the amount of $60,000 or $40,000 referred to in subparagraph ii of subparagraph *a* or *b*, as the case may be, of that paragraph, or the lesser amount replacing it because of the application of the fifth paragraph of that section, is to be replaced by the amount by which that amount exceeds the particular wages that are incurred in respect of the individual before 5 June 2014 and that, for the purpose of determining the portion of the amount deemed to have been paid to the Minister under that first paragraph in respect of the particular wages, are referred to in subparagraph i of that subparagraph *a* or *b*, as the case may be.

(4) For the purpose of determining the amount deemed to have been paid to the Minister under the first paragraph of section 1029.8.36.7 of the Act for

the taxation year described in subsection 3, each amount of wages that corresponds to the wages referred to in subparagraph i of subparagraph *a* or *b*, as the case may be, of that first paragraph that are incurred in respect of an individual for the portion of the taxation year that is before 5 June 2014, or to the wages referred to in that subparagraph i that are incurred in respect of the individual for the portion of the year that is after 4 June 2014, is reduced, under subparagraph *a* of the first paragraph of section 1029.8.36.18.3 of the Act, by the amount of any benefit or advantage in respect of the employment for which the wages were incurred, only to the extent that the amount of the benefit or advantage may reasonably be considered to relate to the wages.

449. (1) Section 1029.8.36.7.1 of the Act is amended by replacing “15%” in the portion of the first paragraph before subparagraph *a* by “12%”.

(2) Subsection 1 applies in respect of wages incurred after 4 June 2014.

(3) However, where the period referred to in the first paragraph of section 1029.8.36.7.1 of the Act is within a fiscal period that ends after 4 June 2014 and that includes that date, for the purpose of determining the portion of the amount deemed to have been paid by a corporation to the Minister under that first paragraph, in respect of wages incurred after that date in respect of an individual by a partnership of which the corporation is a member, the amount of $60,000 or $40,000 referred to in subparagraph ii of subparagraph *a* or *b*, as the case may be, of that paragraph, or the lesser amount replacing it because of the application of the fifth paragraph of that section, is to be replaced by the amount by which that amount exceeds the particular wages that are incurred in respect of the individual before 5 June 2014 by the partnership and that, for the purpose of determining the portion of the amount deemed to have been paid by the corporation to the Minister under that first paragraph in respect of the particular wages, are referred to in subparagraph i of that subparagraph *a* or *b*, as the case may be.

(4) For the purpose of determining the amount deemed to have been paid by a corporation to the Minister under the first paragraph of section 1029.8.36.7.1 of the Act for the taxation year in which the fiscal period referred to in subsection 3 of a partnership of which the corporation is a member ends, each amount of wages that corresponds to the wages referred to in subparagraph i of subparagraph *a* or *b*, as the case may be, of that first paragraph that are incurred by the partnership in respect of an individual for the portion of the fiscal period that is before 5 June 2014, or to the wages referred to in that subparagraph i that are incurred in respect of the individual for the portion of the fiscal period that is after 4 June 2014, is reduced, under subparagraph *b* of the first paragraph of section 1029.8.36.18.3 of the Act, by the amount of any benefit or advantage in respect of the employment for which the wages were incurred, only to the extent that the amount of the benefit or advantage may reasonably be considered to relate to the wages.

450. (1) Section 1029.8.36.10 of the Act is amended

(1) by replacing "15%" in the portion before the formula in the first paragraph by "12%";

(2) by replacing the formula in the first paragraph by the following formula:

"24% – {[(A – $50,000,000)/$25,000,000] × 12%}".

(2) Subsection 1 applies in respect of a design activity carried out after 3 June 2014 under an outside consulting contract entered into after that date or in respect of wages incurred after 4 June 2014, as the case may be.

451. (1) Section 1029.8.36.28 of the Act is repealed.

(2) Subsection 1 applies in respect of an amount deemed to be paid to the Minister for a taxation year that begins after 20 November 2012, except in respect of an amount deemed to be paid to the Minister by a taxpayer for such a taxation year under any of sections 1029.8.36.5 to 1029.8.36.7.1 of the Act,

(1) under any of sections 1029.8.36.20 to 1029.8.36.25 of the Act, where those sections apply in respect of an amount paid, or deemed to be paid, as repayment of an amount of assistance that reduced the amount used as a basis for computing the amount that the taxpayer is deemed to have paid to the Minister under any of sections 1029.8.36.5 to 1029.8.36.7.1 of the Act for a taxation year that ended before 21 November 2012; or

(2) under section 1029.6.0.1.8.1 of the Act, where that section applies in respect of an amount paid as repayment of a benefit or advantage that reduced the amount used as a basis for computing the amount that the taxpayer is deemed to have paid to the Minister under any of sections 1029.8.36.5 to 1029.8.36.7.1 of the Act for a taxation year that ended before 21 November 2012.

452. (1) Section 1029.8.36.59 of the Act is repealed.

(2) Subsection 1 applies in respect of an amount deemed to be paid to the Minister for a taxation year that begins after 20 November 2012, except in respect of an amount deemed to be paid to the Minister by a taxpayer for such a taxation year under section 1029.8.36.55 or 1029.8.36.55.1 of the Act,

(1) because of subparagraph ii of paragraph *a* of the definitions of "qualified construction expenditure" and "qualified conversion expenditure" in the first paragraph of section 1029.8.36.54 of the Act and the fourth paragraph of that section, where those provisions apply in respect of an amount paid, or deemed to be paid, as repayment of an amount of assistance that reduced the amount used as a basis for computing the amount that the taxpayer is deemed to have paid to the Minister under section 1029.8.36.55 or 1029.8.36.55.1 of the Act for a taxation year that ended before 21 November 2012; or

(2) because of section 1029.6.0.1.8.1 of the Act, where that section applies in respect of an amount paid as repayment of a benefit or advantage that reduced

the amount used as a basis for computing the amount that the taxpayer is deemed to have paid to the Minister under section 1029.8.36.55 or 1029.8.36.55.1 of the Act for a taxation year that ended before 21 November 2012.

453. (1) The Act is amended by inserting the following section after section 1029.8.36.59.14.1:

"**1029.8.36.59.14.2.** For the purposes of this division, no amount may be deemed to have been paid to the Minister by a corporation under section 1029.8.36.59.13 or 1029.8.36.59.14, in relation to expenses incurred by the corporation or by a partnership of which the corporation is a member, in respect of an access road or a bridge for which a certificate was issued for the purposes of this division if the expenses were incurred before the beginning, or after the end, of the period for which the certificate was issued."

(2) Subsection 1 has effect from 1 January 2011.

454. (1) The Act is amended by inserting the following after section 1029.8.36.59.41:

"**DIVISION II.6.5.7**

"CREDIT FOR DAMAGE INSURANCE FIRMS

"§1. — *Interpretation and general rules*

"**1029.8.36.59.42.** In this division,

"excluded corporation" for a taxation year means

(*a*) a corporation that is exempt from tax for the year under Book VIII; or

(*b*) a corporation that would be exempt from tax for the year under section 985, but for section 192;

"qualified corporation" for a particular taxation year means a corporation, other than an excluded corporation for the particular year, that carried on damage insurance activities in Québec during its last taxation year ended before 1 January 2013 and that

(*a*) is a person

i. that is referred to for the particular year in subparagraph *f* of the first paragraph of section 1159.3, enacted by subparagraph *e* of the first paragraph of section 1159.3.2, or

ii. that would be referred to for the particular year in subparagraph *f* of the first paragraph of section 1159.3, enacted by subparagraph *e* of the first paragraph of section 1159.3.2, if subparagraph *e* of the first paragraph of

section 1159.3, enacted by subparagraph *d* of the first paragraph of section 1159.3.2, were read as if "in the year" were replaced by "throughout the year"; and

(*b*) is registered, at any time in the particular year, with the Autorité des marchés financiers under Title II of the Act respecting the distribution of financial products and services (chapter D-9.2) to act as a damage insurance firm;

"qualified expenditure" of a corporation means the aggregate of all amounts each of which is an expenditure of a current nature that is incurred by the corporation in its last taxation year ended before 1 January 2013 and that is reasonably attributable to its damage insurance activities in Québec, other than an expenditure consisting of

(*a*) wages or an employer contribution;

(*b*) interest charges;

(*c*) a non-deductible entertainment expense;

(*d*) a fine or penalty; or

(*e*) municipal or school property taxes;

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

"**1029.8.36.59.43.** If the last taxation year of a corporation ended before 1 January 2013 has fewer than 365 days, the corporation's qualified expenditure is deemed to be equal to the proportion of the corporation's qualified expenditure otherwise determined that 365 is of the number of days included in that taxation year.

"§2.— *Credit*

"**1029.8.36.59.44.** A qualified corporation for a taxation year that encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the second and third paragraphs, to have paid to the Minister on the corporation's balance-due day for that year, on account of its tax payable for that year under this Part, an amount equal to

(*a*) if the taxation year ends in the calendar year 2013, the proportion of 7.5% of its qualified expenditure that the number of days in the taxation year that follow 31 December 2012 during which it carried on damage insurance activities in Québec is of 365;

(*b*) if the taxation year ends in the calendar year 2014, the aggregate of

i. the proportion of 7.5% of its qualified expenditure that the number of days in the taxation year that follow 31 December 2012 and that precede 1 January 2014 during which it carried on damage insurance activities in Québec is of 365, and

ii. the proportion of 5% of its qualified expenditure that the number of days in the taxation year that follow 31 December 2013 during which it carried on damage insurance activities in Québec is of 365;

(*c*) if the taxation year ends in the calendar year 2015, the aggregate of

i. the proportion of 7.5% of its qualified expenditure that the number of days in the taxation year that precede 1 January 2014 during which it carried on damage insurance activities in Québec is of 365,

ii. the proportion of 5% of its qualified expenditure that the number of days in the taxation year that follow 31 December 2013 and that precede 1 January 2015 during which it carried on damage insurance activities in Québec is of 365, and

iii. the proportion of 2.5% of its qualified expenditure that the number of days in the taxation year that follow 31 December 2014 during which it carried on damage insurance activities in Québec is of 365; or

(*d*) if the taxation year ends after 31 December 2015, the aggregate of

i. the proportion of 5% of its qualified expenditure that the number of days in the taxation year that precede 1 January 2015 during which it carried on damage insurance activities in Québec is of 365, and

ii. the proportion of 2.5% of its qualified expenditure that the number of days in the taxation year that follow 31 December 2014 and that precede 1 January 2016 during which it carried on damage insurance activities in Québec is of 365.

If the corporation is a qualified corporation for the year under subparagraph ii of paragraph *a* of the definition of "qualified corporation" in section 1029.8.36.59.42, whichever of subparagraphs *a* to *d* of the first paragraph applies to the corporation for the year is to be read as if "during which it carried on damage insurance activities in Québec", wherever it appears, were replaced by "during which it carried on damage insurance activities in Québec and the election referred to in subparagraph *e* of the first paragraph of section 1159.3, enacted by subparagraph *d* of the first paragraph of section 1159.3.2, is not in effect,".

For the purpose of computing the payments that a corporation is required to make under subparagraph *a* of the first paragraph of section 1027, or under section 1159.7 if it refers to that subparagraph *a*, the corporation is deemed to have paid to the Minister, on account of the aggregate of its tax payable for the year under this Part and of its tax payable for the year under Part IV.1, on the

date on or before which each payment is required to be made, an amount equal to the lesser of

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

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

"§3.—*Government assistance, non-government assistance and other particulars*

"**1029.8.36.59.45.** For the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year by a corporation under section 1029.8.36.59.44, the amount of the qualified expenditure of the corporation referred to in the first paragraph of that section is to be reduced, if applicable, by the amount of any government assistance or non-government assistance, attributable to that expenditure, that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for the taxation year.

"**1029.8.36.59.46.** If, in respect of a qualified expenditure of a qualified corporation, a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the qualified expenditure, whether in the form of a repayment, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, the amount of the qualified expenditure of the qualified corporation for a taxation year is to be reduced, for the purpose of computing the amount that is deemed to have been paid to the Minister for that year by the qualified corporation under section 1029.8.36.59.44, by the amount of the benefit or advantage that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the qualified corporation's filing-due date for the taxation year.

"**1029.8.36.59.47.** If, before 1 January 2018, a corporation pays, in a taxation year (in this section referred to as the "repayment year"), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that was taken into account for the purpose of computing the corporation's qualified expenditure in respect of which it is deemed to have paid an amount to the Minister under section 1029.8.36.59.44, the corporation is deemed, if it encloses the prescribed form with the fiscal return it is required to file for the repayment

year under section 1000, to have paid to the Minister on its balance-due day for the repayment year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the amount determined under the second paragraph is exceeded by the aggregate of all amounts each of which is equal to the amount by which the amount that it would be deemed to have paid to the Minister for a particular taxation year, in respect of the qualified expenditure, under section 1029.8.36.59.44, if any amount of assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the amount of any government assistance or non-government assistance referred to in section 1029.8.36.59.45, exceeds the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.59.44 for the particular year in respect of the qualified expenditure.

The amount to which the first paragraph refers is equal to the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under this section in respect of an amount of assistance that is repaid.

“**1029.8.36.59.48.** For the purposes of section 1029.8.36.59.47, an amount of assistance is deemed to be repaid at a particular time by a corporation, pursuant to a legal obligation, if that amount

(*a*) reduced, because of section 1029.8.36.59.45, a qualified expenditure for the purpose of computing the amount that the corporation is deemed to have paid to the Minister for a taxation year under section 1029.8.36.59.44;

(*b*) was not received by the corporation; and

(*c*) ceased at the particular time to be an amount that the corporation could reasonably expect to receive.”

(2) Subsection 1 has effect from 1 January 2013.

455. (1) Section 1029.8.36.72.82.3.2 of the Act is amended

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

“**1029.8.36.72.82.3.2.** A qualified corporation that is not associated with any other corporation at the end of a calendar year within the qualified corporation’s eligibility period and that encloses the documents described in the fifth paragraph with the fiscal return it is required to file under section 1000 for the taxation year in which the calendar year ends, is deemed, subject to the fourth paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal, if the calendar year is the year 2010 or a subsequent year, to the aggregate of

(*a*) the result obtained by multiplying the percentage specified in subparagraph *a* of the second paragraph by the particular amount that is the amount by which the lesser of the following amounts exceeds the particular amount that would be determined for the calendar year in accordance with subparagraph *a*.1 if that subparagraph were read without reference to the balance of the qualified corporation's tax assistance limit for the year, within the meaning of section 1029.8.36.72.82.3.4:";

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

"(*a*.1) the lesser of the balance of the qualified corporation's tax assistance limit for the year, within the meaning of section 1029.8.36.72.82.3.4, and the result obtained by multiplying the percentage specified in subparagraph *b* of the second paragraph by the particular amount that is the least of";

(3) by replacing subparagraphs i and ii of subparagraph *b* of the first paragraph by the following subparagraphs:

"i. the result obtained by multiplying the percentage specified in subparagraph *b* of the second paragraph by the portion of the qualified corporation's eligible repayment of assistance for the taxation year that may reasonably be attributed to the aggregate of all amounts each of which is an amount, other than an amount described in the third paragraph, that is referred to in any of paragraphs *g* to *i*, *m*.1, *n*.1 and *o*.1 of the definition of "eligible repayment of assistance" in the first paragraph of section 1029.8.36.72.82.1, or in any of paragraphs *j*, *k* and *l* of that definition, to the extent that the assistance related to the carrying on of a recognized business in a resource region, and

"ii. the result obtained by multiplying the percentage specified in subparagraph *a* of the second paragraph by the amount by which the portion of the qualified corporation's eligible repayment of assistance for the taxation year that concerns assistance that may reasonably be considered to relate to a business carried on in a designated region exceeds the portion of the qualified corporation's eligible repayment of assistance for the taxation year determined in accordance with subparagraph i.";

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

"The percentages to which the following provisions of the first paragraph refer are the following, as applicable:

(*a*) for the portion of subparagraph *a* before subparagraph i and for subparagraph ii of subparagraph *b*:

i. 18% for the taxation year in which the calendar year 2014 ends,

ii. 16% for the taxation year in which the calendar year 2015 ends, and

iii. 20% for any other taxation year; and

(*b*) for the portion of subparagraph *a*.1 before subparagraph i and for subparagraph i of subparagraph *b*:

i. 20% for the taxation year in which the calendar year 2010 ends,

ii. 9% for the taxation year in which the calendar year 2014 ends,

iii. 8% for the taxation year in which the calendar year 2015 ends, and

iv. 10% for any other taxation year."

(2) Subsection 1 has effect from 4 June 2014.

456. (1) Section 1029.8.36.72.82.3.3 of the Act is amended

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

"**1029.8.36.72.82.3.3.** A qualified corporation that is associated with one or more other corporations at the end of a calendar year within the qualified corporation's eligibility period and that encloses the documents described in the sixth paragraph with the fiscal return it is required to file under section 1000 for the taxation year in which the calendar year ends, is deemed, subject to the fifth paragraph, to have paid to the Minister on the qualified corporation's balance-due day for that taxation year, on account of its tax payable for that taxation year under this Part, an amount equal, if the calendar year is the year 2010 or a subsequent year, to the aggregate of

(*a*) subject to the second paragraph, the result obtained by multiplying the percentage specified in subparagraph *a* of the third paragraph by the particular amount that is the amount by which the lesser of the following amounts exceeds the particular amount that would be determined for the calendar year in accordance with subparagraph *a*.1 if that subparagraph were read without reference to the balance of the qualified corporation's tax assistance limit for the year, within the meaning of section 1029.8.36.72.82.3.4:";

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

"(*a*.1) subject to the second paragraph, the lesser of the balance of the qualified corporation's tax assistance limit for the year, within the meaning of section 1029.8.36.72.82.3.4, and the result obtained by multiplying the percentage specified in subparagraph *b* of the third paragraph by the particular amount that is the least of";

(3) by replacing subparagraphs i and ii of subparagraph *b* of the first paragraph by the following subparagraphs:

"i. the result obtained by multiplying the percentage specified in subparagraph *b* of the third paragraph by the portion of the qualified corporation's eligible repayment of assistance for the taxation year that may reasonably be attributed to the aggregate of all amounts each of which is an amount, other than an amount described in the fourth paragraph, that is referred to in any of paragraphs *g* to *i*, *m*.1, *n*.1 and *o*.1 of the definition of "eligible repayment of assistance" in the first paragraph of section 1029.8.36.72.82.1, or in any of paragraphs *j*, *k* and *l* of that definition, to the extent that the assistance related to the carrying on of a recognized business in a resource region, and

"ii. the result obtained by multiplying the percentage specified in subparagraph *a* of the third paragraph by the amount by which the portion of the qualified corporation's eligible repayment of assistance for the taxation year that concerns assistance that may reasonably be considered to relate to a business carried on in a designated region exceeds the portion of the qualified corporation's eligible repayment of assistance for the taxation year determined in accordance with subparagraph i.";

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

"The percentages to which the following provisions of the first paragraph refer are the following, as applicable:

(*a*) for the portion of subparagraph *a* before subparagraph i and for subparagraph ii of subparagraph *b*:

i. 18% for the taxation year in which the calendar year 2014 ends,

ii. 16% for the taxation year in which the calendar year 2015 ends, and

iii. 20% for any other taxation year; and

(*b*) for the portion of subparagraph *a*.1 before subparagraph i and for subparagraph i of subparagraph *b*:

i. 20% for the taxation year in which the calendar year 2010 ends,

ii. 9% for the taxation year in which the calendar year 2014 ends,

iii. 8% for the taxation year in which the calendar year 2015 ends, and

iv. 10% for any other taxation year."

(2) Subsection 1 has effect from 4 June 2014.

457. (1) Section 1029.8.36.72.82.14 of the Act is amended

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

"(*a*) the result obtained by multiplying the percentage specified in subparagraph *a* of the fourth paragraph by the particular amount that is the amount by which the lesser of the following amounts exceeds the particular amount determined for the calendar year in accordance with subparagraph *a*.1:";

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

"(*a*.1) the result obtained by multiplying the percentage in subparagraph *b* of the fourth paragraph by the particular amount that is the least of";

(3) by replacing subparagraphs i and ii of subparagraph *b* of the first paragraph by the following subparagraphs:

"i. the result obtained by multiplying the percentage specified in subparagraph *b* of the fourth paragraph by the portion of the qualified corporation's eligible repayment of assistance for the taxation year that may reasonably be attributed to the aggregate of all amounts each of which is an amount referred to in any of paragraphs *a*.1, *b*.1 and *d* of the definition of "eligible repayment of assistance" in the first paragraph of section 1029.8.36.72.82.13, and

"ii. the result obtained by multiplying the percentage specified in subparagraph *a* of the fourth paragraph by the amount by which the qualified corporation's eligible repayment of assistance for the taxation year exceeds the portion of the qualified corporation's eligible repayment of assistance for the taxation year determined in accordance with subparagraph i.";

(4) by adding the following paragraph after the third paragraph:

"The percentages to which the following provisions of the first paragraph refer are the following, as applicable:

(*a*) for the portion of subparagraph *a* before subparagraph i and for subparagraph ii of subparagraph *b*:

i. 36% for the taxation year in which the calendar year 2014 ends,

ii. 32% for the taxation year in which the calendar year 2015 ends, and

iii. 40% for any other taxation year; and

(*b*) for the portion of subparagraph *a*.1 before subparagraph i and for subparagraph i of subparagraph *b*:

i. 18% for the taxation year in which the calendar year 2014 ends,

ii. 16% for the taxation year in which the calendar year 2015 ends, and

iii. 20% for any other taxation year."

(2) Subsection 1 has effect from 4 June 2014.

458. (1) Section 1029.8.36.72.82.15 of the Act is amended

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

"(*a*) subject to the second paragraph, the result obtained by multiplying the percentage specified in subparagraph *a* of the fifth paragraph by the particular amount that is the amount by which the least of the following amounts exceeds the particular amount determined for the calendar year in accordance with subparagraph *a*.1:";

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

"(*a*.1) subject to the second paragraph, the result obtained by multiplying the percentage specified in subparagraph *b* of the fifth paragraph by the particular amount that is the least of";

(3) by replacing subparagraphs i and ii of subparagraph *b* of the first paragraph by the following subparagraphs:

"i. the result obtained by multiplying the percentage specified in subparagraph *b* of the fifth paragraph by the portion of the qualified corporation's eligible repayment of assistance for the taxation year that may reasonably be attributed to the aggregate of all amounts each of which is an amount referred to in any of paragraphs *a*.1, *b*.1 and *d* of the definition of "eligible repayment of assistance" in the first paragraph of section 1029.8.36.72.82.13, and

"ii. the result obtained by multiplying the percentage specified in subparagraph *a* of the fifth paragraph by the amount by which the qualified corporation's eligible repayment of assistance for the taxation year exceeds the portion of the qualified corporation's eligible repayment of assistance for the taxation year determined in accordance with subparagraph i.";

(4) by adding the following paragraph after the fourth paragraph:

"The percentages to which the following provisions of the first paragraph refer are the following, as applicable:

(*a*) for the portion of subparagraph *a* before subparagraph i and for subparagraph ii of subparagraph *b*:

i. 36% for the taxation year in which the calendar year 2014 ends,

ii. 32% for the taxation year in which the calendar year 2015 ends, and

iii. 40% for any other taxation year; and

(*b*) for the portion of subparagraph *a*.1 before subparagraph i and for subparagraph i of subparagraph *b*:

i. 18% for the taxation year in which the calendar year 2014 ends,

ii. 16% for the taxation year in which the calendar year 2015 ends, and

iii. 20% for any other taxation year."

(2) Subsection 1 has effect from 4 June 2014.

459. (1) Section 1029.8.36.166.40 of the Act is amended

(1) by replacing subparagraph i of paragraph *a* of the definition of "qualified property" in the first paragraph by the following subparagraph:

"i. in the case of a property to which paragraph *a*.1 applies because of the application of subparagraph i of that paragraph, after 13 March 2008 and before 1 January 2018, but is not a property acquired pursuant to an obligation in writing entered into before 14 March 2008 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 13 March 2008,";

(2) by inserting the following subparagraph after subparagraph i of paragraph *a* of the definition of "qualified property" in the first paragraph:

"i.1. in the case of a property to which paragraph *a*.1 applies because of the application of subparagraph i.1 of that paragraph, after 27 January 2009 and before 1 January 2018, or";

(3) by inserting the following subparagraph after subparagraph i of paragraph *a*.1 of the definition of "qualified property" in the first paragraph:

"i.1. in Class 50 or 52 of Schedule B to the Regulation respecting the Taxation Act, but could be included, but for section 93.6, in Class 29 of that Schedule under subparagraph vi of subparagraph *b* of the first paragraph of that class if that subparagraph vi were read as if "28 January 2009" were replaced by "1 January 2018" and as if no reference were made to subparagraph *c* of that paragraph, or";

(4) by replacing paragraph *c* of the definition of "qualified property" in the first paragraph by the following paragraph:

"(*c*) is used solely in Québec and mainly in the course of carrying on a business, other than a recognized business in connection with which a major investment project or a large investment project, as the case may be, is carried out or is in the process of being carried out;";

(5) by replacing the definition of "recognized business" in the first paragraph by the following definition:

"“recognized business” has the meaning assigned by the first paragraph of section 737.18.14 or 737.18.17.1, as the case may be;";

(6) by inserting the following definitions in alphabetical order in the first paragraph:

"“expenses eligible for an additional increase” of a corporation for a taxation year or of a partnership for a fiscal period, in respect of a qualified property, means the portion of the eligible expenses of the corporation for the year or of the partnership for the fiscal period, in respect of the property, that are incurred

(*a*) by the corporation in a taxation year for which it is a qualified manufacturing corporation; or

(*b*) by the partnership in a fiscal period for which it is a qualified manufacturing partnership;

"“large investment project” has the meaning assigned by the first paragraph of section 737.18.17.1;";

(7) by inserting the following definition in alphabetical order in the first paragraph:

"“qualified manufacturing partnership” for a fiscal period means a qualified partnership, for the fiscal period, in respect of which the proportion of the manufacturing or processing activities that the manufacturing or processing salary or wages in relation to the partnership for the fiscal period is of the salary or wages in relation to the partnership for the fiscal period, exceeds 50%;";

(8) by inserting the following definitions in alphabetical order in the first paragraph:

"“manufacturing or processing salary or wages” in relation to a qualified corporation for a taxation year or a qualified partnership for a fiscal period means the portion of the salary or wages in relation to the qualified corporation for the taxation year or the qualified partnership for the fiscal period that the aggregate of all amounts each of which is equal to the proportion of the gross revenue of an employee of the corporation or partnership, as the case may be, that the employee’s working time spent on manufacturing or processing activities, other than activities listed in section 130R12 of the Regulation respecting the Taxation Act (chapter I-3, r. 1), in the taxation year or fiscal period is of all the employee’s working time in the taxation year or fiscal period;

"“qualified manufacturing corporation” for a taxation year means a qualified corporation, for the year, in respect of which the proportion of the manufacturing or processing activities that the manufacturing or processing salary or wages in relation to the corporation for the year is of the salary or wages in relation to the corporation for the year, exceeds 50%;

"“salary or wages” in relation to a qualified corporation for a taxation year or a qualified partnership for a fiscal period means the aggregate of all amounts each of which is an amount (in the definition of “manufacturing or processing salary or wages” referred to as the “gross revenue” of an employee) incurred by the corporation in the taxation year or the partnership in the fiscal period, in respect of an employee of the corporation or partnership, as the case may be, and included in computing the employee's income under Chapters I and II of Title II of Book III, except a remuneration based on profits or a bonus, where the remuneration or bonus relates, as the case may be, to an employee who is a specified shareholder of the corporation in the taxation year or a member of the partnership that is entitled, directly or indirectly, to a share of the income or of the loss of the partnership for the fiscal period of at least 10%;";

(9) by striking out the second paragraph;

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

"For the purposes of paragraph *c* of the definition of “qualified property” in the first paragraph, a property that is acquired in connection with the carrying out of a large investment project is deemed to be used in the course of carrying on a recognized business referred to in that paragraph that the corporation or partnership begins to carry on at a particular time and that relates to the large investment project, if the expenditures of a capital nature for its acquisition are incurred by the corporation or partnership in the period that begins at the beginning of the carrying out of the project and ends immediately before the particular time.";

(11) by inserting the following paragraph after the third paragraph:

"For the purposes of the definition of “expenses eligible for an additional increase” in the first paragraph, eligible expenses incurred in respect of a property before 8 October 2013 or after 7 October 2013 where the property is acquired pursuant to a written obligation entered into before 8 October 2013 or where the construction of the property, by or on behalf of the purchaser, had begun by 7 October 2013, eligible expenses incurred in respect of a property after 4 June 2014, except eligible expenses incurred after that date and before 1 July 2015 if the property is acquired on or before 4 June 2014 or, otherwise, the property is acquired pursuant to a written obligation entered into on or before that date or the construction of the property, by or on behalf of the purchaser, had begun by that date.";

(12) by adding the following paragraph after the fourth paragraph:

"For the purposes of the definition of “manufacturing or processing salary or wages” in the first paragraph, an employee who spends 90% or more of working time on manufacturing or processing activities is deemed to spend all working time on those activities."

(2) Paragraphs 1 and 9 of subsection 1 have effect from 20 November 2012.

(3) Paragraphs 2 and 3 of subsection 1 have effect from 20 March 2012.

(4) Paragraphs 4 and 5 of subsection 1, paragraph 6 of subsection 1, when it enacts the definition of "large investment project" in the first paragraph of section 1029.8.36.166.40 of the Act, and paragraph 10 of subsection 1 apply to a taxation year that ends after 20 November 2012.

(5) Paragraph 6 of subsection 1, when it enacts the definition of "expenses eligible for an additional increase" in the first paragraph of section 1029.8.36.166.40 of the Act, and paragraphs 7, 8, 11 and 12 of subsection 1 apply in respect of a qualified property acquired after 7 October 2013.

(6) In addition,

(1) when section 1029.8.36.166.40 of the Act applies in respect of a property acquired after 27 January 2009 and has effect before 20 March 2012, the portion of the definition of "qualified property" in the first paragraph of that section before paragraph *a* is to be read as follows:

""qualified property" of a corporation or a partnership means a property that is acquired by the corporation or partnership, that would, but for section 93.6, be included in Class 29 or 43 of Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) or in Class 50 or 52 of that Schedule, but could be included, but for section 93.6, in that Class 29 under subparagraph vi of subparagraph *b* of the first paragraph of that class if that subparagraph vi were read as if "28 January 2009" were replaced by "1 January 2018" and as if no reference were made to subparagraph *c* of that paragraph, and that"; and

(2) for the purposes of section 1029.6.0.1.2 of the Act, a corporation is deemed to have filed with the Minister the prescribed form containing prescribed information and, as the case may be, the agreement referred to in any of sections 1029.8.36.166.43 to 1029.8.36.166.47 of the Act within the time limit provided for in the first paragraph of section 1029.6.0.1.2 of the Act, for the purpose of determining the amount that it is deemed, under Division II.6.14.2 of Chapter III.1 of Title III of Book IX of Part I of the Act, to have paid to the Minister on account of its tax payable for a taxation year in respect of which the corporation's filing-due date is before 7 April 2014, in respect of a property acquired after 27 January 2009 and to which paragraph *a*.1 of the definition of "qualified property" in the first paragraph of section 1029.8.36.166.40 of the Act applies because of the application of subparagraph i.1 of that paragraph, enacted by paragraph 3 of subsection 1, where it filed those documents with the Minister on or before 7 April 2014.

460. (1) Section 1029.8.36.166.40.1 of the Act is amended

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

"(*a*) if the qualified corporation is not a member of an associated group in the particular year, to the amount by which $75,000,000 exceeds the aggregate of all amounts each of which is the amount of the portion of the qualified corporation's eligible expenses, in respect of a qualified property, for a given taxation year that ends in a 24-month period preceding the beginning of the particular year, or its share of the portion of a partnership's eligible expenses, in respect of a qualified property, for a fiscal period of the partnership that ends in such a given taxation year, that are referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.166.43 or 1029.8.36.166.44 and in respect of which an amount is deemed to have been paid to the Minister by the corporation for the given year under section 1029.8.36.166.43 or 1029.8.36.166.44 or would be so deemed to have been paid but for the third paragraph of that section; or";

(2) by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

"(*a*) the amount of the portion of the eligible expenses of a corporation that is a member of the associated group in the particular year in respect of a qualified property, for a taxation year that ends in a 24-month period preceding the beginning of the particular year, that are referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.166.43 and in respect of which an amount is deemed to have been paid to the Minister by the corporation under section 1029.8.36.166.43 or would be so deemed to have been paid but for the third paragraph of that section; or

"(*b*) the amount of the share of a corporation that is a member of the associated group in the year of the portion of the eligible expenses of a partnership, in respect of a qualified property, for a fiscal period of the partnership that ended in a taxation year of the corporation that ends in a 24-month period preceding the beginning of the particular year, that are referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.166.44 and in respect of which an amount is deemed to have been paid to the Minister by the corporation under section 1029.8.36.166.44 or would be so deemed to have been paid but for the third paragraph of that section."

(2) Subsection 1 applies in respect of a qualified property acquired after 7 October 2013.

461. (1) Section 1029.8.36.166.42 of the Act is amended

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

"**1029.8.36.166.42.** The amount to which the definition of "maximum tax credit amount" in the first paragraph of section 1029.8.36.166.40 refers, in relation to a corporation for a taxation year, is equal to the product obtained by multiplying, by the proportion determined by the formula in the third paragraph, the amount by which the total amount that the corporation would

be deemed to have paid to the Minister for the taxation year under sections 1029.8.36.166.43 and 1029.8.36.166.44 if no reference were made to the third paragraph of those sections and if the corporation considered, in its eligible expenses or its share of the eligible expenses of a partnership, only the portion of such expenses that are referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.166.43 or 1029.8.36.166.44, exceeds the amount by which the amount by which the corporation's total taxes for the year exceeds the amount the corporation is deemed to have paid to the Minister for the year under section 1029.8.36.166.46, exceeds the aggregate of the amounts determined in its respect for the year under subparagraph *b* of the first paragraph of section 1029.8.36.166.43 or 1029.8.36.166.44.";

(2) by replacing "eligible expenses incurred by the corporation" in paragraph *c* of the definition of "unused portion of the tax credit", enacted by the second paragraph of that section, by "eligible expenses of the corporation incurred";

(3) by replacing "eligible expenses incurred by the partnership" in paragraph *d* of the definition of "unused portion of the tax credit", enacted by the second paragraph of that section, by "eligible expenses of the partnership incurred".

(2) Paragraph 1 of subsection 1 applies in respect of a qualified property acquired after 7 October 2013.

462. (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 total of

i. the product obtained by multiplying the aggregate of all amounts each of which is the portion of its eligible expenses (in subparagraph ii referred to as the "particular 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, and

ii. the product obtained by multiplying the aggregate of all amounts each of which is the portion of the particular eligible expenses for the year, in respect of the property, that are expenses eligible for an additional increase for the year, by the rate determined in relation to the portion of the particular eligible expenses for the year under section 1029.8.36.166.45.1; or

"(*b*) the product obtained by multiplying by 4% 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 i of subparagraph *a*.";

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

"The total of all amounts each of which is an aggregate of amounts that is referred to in subparagraph i of subparagraph *a* of the first paragraph and determined in respect of a corporation for a taxation year, in relation to a qualified property, may not exceed the amount that is the amount by which the balance of its cumulative eligible expense limit for the year exceeds the aggregate of all amounts each of which is an aggregate of amounts that is referred to in subparagraph i of 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) Paragraph 1 of subsection 1, except where it amends subparagraph *b* of the first paragraph of section 1029.8.36.166.43 of the Act to replace the rate of 5% by a rate of 4%, and paragraph 2 of subsection 1 apply in respect of qualified property acquired after 7 October 2013.

(3) Paragraph 1 of subsection 1, where it amends subparagraph *b* of the first paragraph of section 1029.8.36.166.43 of the Act to replace the rate of 5% by a rate of 4%, applies in respect of eligible expenses incurred after 4 June 2014, except eligible expenses incurred after that date and before 1 July 2015 if the property is acquired on or before 4 June 2014 or, otherwise, the property is acquired pursuant to a written obligation entered into on or before that date or the construction of the property, by or on behalf of the purchaser, had begun by that date.

463. (1) Section 1029.8.36.166.44 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 total of

i. 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 (such portion being referred to in subparagraph ii as the "particular 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, and

ii. the product obtained by multiplying the aggregate of all amounts each of which is its share of the portion of the particular eligible expenses for the particular fiscal period, in respect of the property, that are expenses eligible for an additional increase for the fiscal period, by the rate determined in relation to the portion of the particular eligible expenses for the year under section 1029.8.36.166.45.1; or

"(*b*) the product obtained by multiplying by 4% 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 i of subparagraph *a*.";

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

"The total of all amounts each of which is an aggregate of amounts that is referred to in subparagraph i of subparagraph *a* of the first paragraph and determined in respect of a corporation for a taxation year, in relation to a qualified property, may not exceed the amount that is the amount by which the balance of its cumulative eligible expense limit for the year exceeds the aggregate of all amounts each of which is an aggregate of amounts that is referred to in subparagraph i of 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."

(2) Paragraph 1 of subsection 1, except where it amends subparagraph *b* of the first paragraph of section 1029.8.36.166.44 of the Act to replace the rate of 5% by a rate of 4%, and paragraph 2 of subsection 1 apply in respect of qualified property acquired after 7 October 2013.

(3) Paragraph 1 of subsection 1, where it amends subparagraph *b* of the first paragraph of section 1029.8.36.166.44 of the Act to replace the rate of 5% by a rate of 4%, applies in respect of eligible expenses incurred after 4 June 2014, except eligible expenses incurred after that date and before 1 July 2015 if the property is acquired on or before 4 June 2014, or, otherwise, the property is acquired pursuant to a written obligation entered into on or before that date or the construction of the property, by or on behalf of the purchaser, had begun by that date.

464. (1) Section 1029.8.36.166.45 of the Act is amended

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

"**1029.8.36.166.45.** The rate to which subparagraph i of subparagraph *a* of the first paragraph of sections 1029.8.36.166.43 and 1029.8.36.166.44 refers, in relation to the portion of a corporation's eligible expenses or to a corporation's share of the portion of a partnership's eligible expenses, in respect of a qualified property, for a particular taxation year is";

(2) by replacing the formula in subparagraph *a* of the first paragraph by the following formula:

"32% – [28% × (A – $250,000,000)/$250,000,000]";

(3) by replacing subparagraphs *b* and *c* of the first paragraph by the following subparagraphs:

"(*b*) if the qualified property is acquired to be used mainly in one of the regional county municipalities referred to in subparagraphs i.2, i.3 and ii.2 of paragraph *b* of the definition of "resource region" in the first paragraph of section 1029.8.36.166.40, and

i. the expenses are eligible expenses described in the third paragraph, and the corporation is not deemed to have paid an amount to the Minister under Division II.6.6.6.1 for the particular taxation year and is not associated, in the particular taxation year, with another corporation that is deemed to have paid an amount to the Minister under Division II.6.6.6.1 for a taxation year that ends in the particular taxation year, the rate determined by the formula

35% – [30% × (A – $250,000,000)/$250,000,000], or

ii. subparagraph i does not apply, the rate determined by the formula

24% – [20% × (A – $250,000,000)/$250,000,000];

"(*c*) if the qualified property is acquired to be used mainly in an administrative region referred to in subparagraph ii or iii of paragraph *a* of the definition of "resource region" in the first paragraph of section 1029.8.36.166.40 or in any of the regional county municipalities referred to in subparagraphs i, i.1, ii, ii.1 and iii to vi of paragraph *b* of that definition, and

i. the expenses are eligible expenses described in the third paragraph, and the corporation is not deemed to have paid an amount to the Minister under Division II.6.6.6.1 for the particular taxation year and is not associated, in the particular taxation year, with another corporation that is deemed to have paid an amount to the Minister under Division II.6.6.6.1 for a taxation year that ends in the particular taxation year, the rate determined by the formula

25% – [20% × (A – $250,000,000)/$250,000,000], or

ii. subparagraph i does not apply, the rate determined by the formula

16% – [12% × (A – $250,000,000)/$250,000,000];”;

(4) by replacing the formula in subparagraph *d* of the first paragraph by the following formula:

“8% – [4% × (A – $250,000,000)/$250,000,000]”;

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

“The expenses referred to in subparagraph i of subparagraphs *b* and *c* of the first paragraph are eligible expenses incurred before 5 June 2014 and those incurred after 4 June 2014 and before 1 July 2015 if the property is acquired on or before 4 June 2014, or, otherwise, the property is acquired pursuant to a written obligation entered into on or before that date or the construction of the property, by or on behalf of the purchaser, had begun by that date.”

(2) Paragraph 1 of subsection 1, paragraph 3 of that subsection, except where it amends subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.166.45 of the Act to replace “30%” and “25%” by “24%” and “20%”, respectively, and subparagraph ii of subparagraph *c* of that first paragraph to replace “20%” and “15%” by “16%” and “12%”, respectively, and paragraph 5 of subsection 1 apply in respect of expenses incurred in respect of qualified property acquired after 20 November 2012. However, where the first paragraph of section 1029.8.36.166.45 of the Act applies in respect of expenses incurred in respect of qualified property acquired before 8 October 2013, the portion of the first paragraph before subparagraph *a* is to be read without reference to “subparagraph i of”.

(3) Paragraph 2 of subsection 1, paragraph 3 of that subsection, where it amends subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.166.45 of the Act to replace “30%” and “25%” by “24%” and “20%”, respectively, and subparagraph ii of subparagraph *c* of that first paragraph to replace “20%” and “15%” by “16%” and “12%”, respectively, and paragraph 4 of subsection 1 apply in respect of expenses (in this subsection referred to as the “particular expenses”) incurred by a corporation or a partnership in respect of qualified property after 4 June 2014, except the expenses incurred after that date and before 1 July 2015 if the property is acquired on or before 4 June 2014, or, otherwise, the property is acquired pursuant to a written obligation entered into on or before 4 June 2014 or the construction of the property, by or on behalf of the purchaser, had begun by 4 June 2014. However, where section 1029.8.36.166.43 or 1029.8.36.166.44 of the Act applies for the purpose of determining the amount deemed to be paid by a corporation to the Minister under the first paragraph of that section 1029.8.36.166.43 or 1029.8.36.166.44, as the case may be, for a particular taxation year that ends after 4 June 2014, in respect of the portion of the corporation’s eligible expenses for the particular year that are particular expenses or the corporation’s share of the eligible expenses of a partnership that are particular expenses for a particular fiscal period of the partnership that

ends in the particular taxation year and at the end of which the corporation is a member of the partnership, the following rules apply:

(1) in the case of section 1029.8.36.166.43 of the Act, the balance of the corporation's eligible expense limit for the particular year referred to in section 1029.8.36.166.40.1 of the Act is to be replaced by the amount by which the balance exceeds the portion of the corporation's eligible expenses for the particular year other than particular expenses; and

(2) in the case of section 1029.8.36.166.44 of the Act, the balance of the partnership's eligible expense limit for the particular fiscal period referred to in section 1029.8.36.166.40.3 of the Act is to be replaced by the amount by which the balance exceeds the portion of the partnership's eligible expenses for the particular fiscal period other than particular expenses.

465. (1) The Act is amended by inserting the following section after section 1029.8.36.166.45:

"**1029.8.36.166.45.1.** The rate to which subparagraph ii of subparagraph *a* of the first paragraph of sections 1029.8.36.166.43 and 1029.8.36.166.44 refers, in relation to the portion of a corporation's eligible expenses or to a corporation's share of the portion of a partnership's eligible expenses, in respect of a qualified property, for a taxation year is the rate determined by the formula

10% – [10% × (A – $15,000,000)/$5,000,000].

In the formula in the first paragraph, A is the greater of

(*a*) $15,000,000; and

(*b*) the lesser of $20,000,000 and the paid-up capital attributed to the corporation for the year, determined in accordance with section 737.18.24."

(2) Subsection 1 applies in respect of a qualified property acquired after 7 October 2013.

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

"**DIVISION II.6.14.2.1**

"CREDIT IN RESPECT OF A BUILDING USED IN CONNECTION WITH MANUFACTURING OR PROCESSING ACTIVITIES

"§1.—*Interpretation and general rules*

"**1029.8.36.166.60.1.** In this division,

"aluminum producing corporation" for a taxation year means a corporation that, at any time in the year after 7 October 2013, carries on an aluminum

producing business or is the owner or lessee of property used in the course of carrying on such a business by another corporation, a partnership or a trust, with which the corporation is associated;

"associated group" has the meaning assigned by section 1029.8.36.166.60.6;

"excluded corporation" for a taxation year means

(*a*) a corporation that is exempt from tax for the year under Book VIII, other than an insurer referred to in paragraph *k* of section 998 that is not so exempt from tax on all of its taxable income for the year because of section 999.0.1;

(*b*) a corporation that would be exempt from tax for the year under section 985, but for section 192;

(*c*) an aluminum producing corporation for the year; or

(*d*) an oil refining corporation for the year;

"excluded partnership" for a fiscal period means a partnership that, at any time in the fiscal period after 7 October 2013, carries on an aluminum producing business or an oil refining business;

"expenditure of a capital nature" of a corporation for a particular taxation year or of a partnership for a particular fiscal period, in respect of a qualified building, means, except for the purposes of the second paragraph,

(*a*) for a corporation, the aggregate of the following expenditures incurred after 7 October 2013 and before 1 July 2015 in respect of the qualified building, except expenditures incurred with a person with whom the corporation, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation, is not dealing at arm's length:

i. where the corporation is a qualified manufacturing corporation for the particular taxation year, the expenditures incurred by the corporation in the particular year to acquire the qualified building that are included, at the end of that year, in the capital cost of the qualified building and that are paid in the particular year,

ii. the amount by which the expenditures incurred by the corporation in the particular taxation year or in a preceding taxation year, for which the corporation is a qualified manufacturing corporation, to acquire the qualified building, 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 qualified building 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 expenditures that is included in the corporation's qualified expenditure in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.166.60.8 for a taxation year preceding the particular year, and

iii. the expenditures incurred by the corporation to acquire the qualified building that are included in the capital cost of the qualified building and that

are paid in the particular taxation year, if the expenditures 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 manufacturing corporation; and

(*b*) for a partnership, the aggregate of the following expenditures incurred after 7 October 2013 and before 1 July 2015 in respect of the qualified building, except expenditures incurred with a corporation that is a member of the partnership or with a person with whom such a corporation, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation, is not dealing at arm's length:

i. where the partnership is a qualified manufacturing partnership for the particular fiscal period, the expenditures incurred by the partnership in the particular fiscal period to acquire the qualified building that are included, at the end of that fiscal period, in the capital cost of the qualified building and that are paid in that fiscal period,

ii. the amount by which the expenditures incurred by the partnership in the particular fiscal period or in a preceding fiscal period, for which the partnership is a qualified manufacturing partnership, to acquire the qualified building 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 qualified building 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 expenditures that is included in the partnership's qualified expenditure in respect of which a member of the partnership would be deemed to have paid an amount to the Minister under section 1029.8.36.166.60.9 for a taxation year preceding that in which the particular fiscal period ends, if that section were read without reference to its third paragraph and, where the member was not a qualified corporation for that preceding taxation year, the member had been a qualified corporation for that preceding taxation year, and

iii. the expenditures incurred by the partnership to acquire the qualified building that are included in the capital cost of the qualified building and that are paid in the particular fiscal period, if the expenditures 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 manufacturing partnership;

"large investment project" has the meaning assigned by the first paragraph of section 737.18.17.1;

"major investment project" has the meaning assigned by the first paragraph of section 737.18.14;

"oil refining corporation" for a taxation year means a corporation that, at any time in the year after 7 October 2013, carries on an oil refining business or is the owner or lessee of property used in the course of carrying on such a business by another corporation, a partnership or a trust, with which the corporation is associated;

"qualified building" of a qualified corporation or of a qualified partnership means a building situated in Québec or an addition to such a building, that is acquired by the corporation in a taxation year for which it is a qualified manufacturing corporation or by the partnership in a fiscal period for which it is a qualified manufacturing partnership that would, but for section 93.6, be included in any of Classes 1, 3 and 6 in Schedule B to the Regulation respecting the Taxation Act (chapter I-3, r. 1) or in Class 10 in that Schedule under subparagraph *a* of the second paragraph of that class, and

(*a*) it is acquired after 7 October 2013 but is not a property acquired pursuant to an obligation in writing entered into before 8 October 2013 or the construction of which, if applicable, by or on behalf of the purchaser, had begun by 7 October 2013, and before 5 June 2014 except where the property is acquired pursuant to an obligation in writing entered into on or before 4 June 2014 or the construction of the property, by or on behalf of the purchaser, had begun by 4 June 2014;

(*b*) it is acquired to be used mainly for manufacturing or processing activities, other than activities listed in section 130R12 of the Regulation respecting the Taxation Act, and in the course of carrying on a business, other than a recognized business in connection with which a major investment project or a large investment project, as the case may be, is carried out or is in the process of being carried out;

(*c*) is not acquired to be used or is not used in the course of operating an ethanol plant; and

(*d*) was not, before its acquisition, used for any purpose or acquired to be used or leased for any purpose whatever;

"qualified corporation" for a taxation year means a corporation, other than an excluded corporation for the year, that, in the year, carries on a business in Québec and has an establishment in Québec;

"qualified expenditure" of a qualified corporation for a particular taxation year or of a qualified partnership for a particular fiscal period, in respect of a qualified building, means

(*a*) in the case of a qualified corporation that is not associated with any other corporation in the particular year,

i. if in the particular year it acquired qualified property, for the purposes of Division II.6.14.2, for a total amount of at least $25,000 or if it acquired such property for a total amount of less than $25,000 in the particular year or in the preceding taxation year and the total amount for which such property was acquired by the corporation in those two years is at least $25,000, other than property acquired from a person with whom the corporation, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation, is not dealing at arm's length, the aggregate of all amounts each of which is equal to the amount of an expenditure of a capital nature of the corporation, in respect of the qualified building, for the particular year or a preceding taxation year except where, in the case of an expenditure of a capital nature for a preceding taxation year, the expenditure of a capital

nature is or may be included in the amount of the corporation's qualified expenditure for a taxation year preceding the particular year, or

ii. if subparagraph i does not apply to the qualified corporation and the corporation acquired qualified property, for the purposes of Division II.6.14.2, in the taxation year preceding the particular year for a total amount of at least $25,000, other than property acquired from a person with whom the corporation, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation, is not dealing at arm's length, the aggregate of all amounts each of which is equal to the amount of an expenditure of a capital nature of the corporation for the particular year, in respect of the qualified building;

(*b*) in the case of a qualified corporation that is associated with one or more other corporations in the particular year,

i. if the qualified corporation acquired qualified property in the particular year and the corporations with which it is so associated acquired qualified property in a taxation year that ends in the particular year, for the purposes of Division II.6.14.2, for a total amount of at least $25,000 or if the qualified corporation and the corporations with which it is so associated acquired such property for a total amount of less than $25,000 in the particular year or in a taxation year that ends in the particular year, as the case may be, or in the preceding taxation year or a taxation year that ends in the preceding taxation year, as the case may be, and the total amount for which such property was acquired by the corporations in those two years is at least $25,000, other than property acquired from a person with whom the purchaser, a specified shareholder of the purchaser or, if the purchaser is a cooperative, a specified member of the purchaser, is not dealing at arm's length, the aggregate of all amounts each of which is equal to the amount of an expenditure of a capital nature of the corporation, in respect of the qualified building, for the particular year or a preceding taxation year except where, in the case of an expenditure of a capital nature for a preceding taxation year, the expenditure of a capital nature is or may be included in the amount of the corporation's qualified expenditure for a taxation year preceding the particular year, or

ii. if subparagraph i does not apply to the qualified corporation and the corporation acquired qualified property in the taxation year preceding the particular year and the corporations with which it is so associated acquired qualified property in a taxation year that ends in the taxation year preceding the particular year, for the purposes of Division II.6.14.2, for a total amount of at least $25,000, other than property acquired from a person with whom the purchaser, a specified shareholder of the purchaser or, if the purchaser is a cooperative, a specified member of the purchaser, is not dealing at arm's length, the aggregate of all amounts each of which is equal to the amount of an expenditure of a capital nature of the corporation for the particular year, in respect of the qualified building; or

(*c*) in the case of a qualified partnership,

i. if in the particular fiscal period it acquired qualified property, for the purposes of Division II.6.14.2, for a total amount of at least $25,000 or if it

acquired such property for a total amount of less than $25,000 in the particular fiscal period or in the preceding fiscal period and the total amount for which such property was acquired by the partnership in those two fiscal periods is at least $25,000, other than property acquired from a corporation that is a member of the partnership or from a person with whom such a corporation, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation, is not dealing at arm's length, the aggregate of all amounts each of which is equal to the amount of an expenditure of a capital nature of the partnership, in respect of the qualified building, for the particular fiscal period or a preceding fiscal period except where, in the case of an expenditure of a capital nature for a preceding fiscal period, the expenditure of a capital nature is or may be included in the amount of the partnership's qualified expenditure for a fiscal period preceding the particular fiscal period, or

ii. if subparagraph i does not apply to the qualified partnership and the partnership acquired qualified property, for the purposes of Division II.6.14.2, in the fiscal period preceding the particular fiscal period for a total amount of at least $25,000, other than property acquired from a corporation that is a member of the partnership or from a person with whom such a corporation, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation, is not dealing at arm's length, the aggregate of all amounts each of which is equal to the amount of an expenditure of a capital nature of the partnership for the particular fiscal period, in respect of the qualified building;

"qualified manufacturing corporation" has the meaning assigned by the first paragraph of section 1029.8.36.166.40;

"qualified manufacturing partnership" has the meaning assigned by the first paragraph of section 1029.8.36.166.40;

"qualified partnership" for a fiscal period means a partnership, other than an excluded partnership for the fiscal period, that, in the fiscal period, carries on a business in Québec and has an establishment in Québec;

"recognized business" has the meaning assigned by the first paragraph of section 737.18.14 or 737.18.17.1, as the case may be;

"specified member" of a corporation that is a cooperative, in a taxation year, means a member having, directly or indirectly, at any time in the year, at least 10% of the votes at a meeting of the members of the cooperative.

For the purposes of paragraph *b* of the definition of "qualified building" in the first paragraph, a building that is acquired in connection with the carrying out of a large investment project is deemed to be used in the course of carrying on a recognized business referred to in that paragraph that the corporation or partnership begins to carry on at a particular time and that relates to the large investment project, if the expenditures of a capital nature for its acquisition are incurred by the corporation or partnership in the period that begins at the beginning of the carrying out of the project and ends immediately before the particular time.

For the purposes of the definition of "expenditure of a capital nature" in the first paragraph, an expenditure that is included, at the end of a taxation year or fiscal period, in the capital cost of a building does not include an expenditure so included under section 180 or 182.

For the purposes of the definitions of "aluminum producing corporation" and "oil refining corporation" in the first paragraph, the rules set out in subparagraphs *b* and *c* of the second paragraph of section 1029.8.36.166.60.6 apply for the purpose of determining whether a corporation is associated with a partnership or a trust at any time.

"**1029.8.36.166.60.2.** For the purposes of this division, the balance of a qualified corporation's cumulative limit for a particular taxation year is equal,

(*a*) if the qualified corporation is not associated with another corporation in the particular year, to the amount by which $150,000 exceeds the amount by which the aggregate of all amounts each of which is the qualified corporation's qualified expenditure, in respect of a qualified building, for a taxation year preceding the particular year, or its share of a partnership's qualified expenditure, in respect of a qualified building, for a fiscal period of the partnership that ends in such a preceding taxation year, in respect of which an amount is deemed to have been paid to the Minister by the corporation for the preceding year under section 1029.8.36.166.60.8 or 1029.8.36.166.60.9, as the case may be, exceeds the amount determined in accordance with the fifth paragraph; or

(*b*) if the qualified corporation is associated with one or more other corporations in the particular year, to the amount attributed for the particular year to the qualified corporation pursuant to the agreement described in the second paragraph and filed with the Minister in the prescribed form or, if no amount is attributed to the qualified corporation pursuant to that agreement or in the absence of such an agreement, to zero or to the amount attributed to it by the Minister, if applicable, for the particular year in accordance with this division.

The agreement to which subparagraph *b* of the first paragraph refers, in respect of a particular taxation year of the qualified corporation, is the agreement under which all the corporations that are associated with each other in the particular taxation year attribute, for the purposes of this section, to one or more of their number one or more amounts the total of which is not greater than the amount by which $150,000 exceeds the amount by which the aggregate of the following amounts exceeds the amount determined in accordance with the sixth paragraph, where each of those amounts is

(*a*) the qualified expenditure of a corporation that is a member of the group of corporations associated with each other in the particular year, in respect of a qualified building, for a taxation year that ends before the beginning of the particular year, in relation to which an amount is deemed to have been paid to the Minister by the corporation under section 1029.8.36.166.60.8; or

(*b*) the share of a corporation that is a member of the group of corporations associated with each other in the particular year of the qualified expenditure

of a partnership, in respect of a qualified building, for a fiscal period of the partnership that ends in a taxation year of the corporation that ends before the beginning of the particular year, in relation to which an amount is deemed to have been paid to the Minister by the corporation under section 1029.8.36.166.60.9.

If the aggregate of the amounts attributed, in respect of a taxation year, in an agreement described in the second paragraph and entered into with the corporations that are associated with each other in the particular year is greater than the first excess amount referred to in that paragraph, the amount determined under subparagraph *b* of the first paragraph in respect of each of those corporations for that taxation year is deemed, for the purposes of this section, to be equal to the proportion of that excess amount that that amount is of the aggregate of the amounts attributed for that year in the agreement.

For the purposes of subparagraph *a* of the first paragraph and subparagraph *b* of the second paragraph, a corporation's share of the qualified expenditure, in respect of a qualified building, of a partnership for a fiscal period is equal to the agreed proportion of that expenditure in respect of the corporation for the fiscal period.

The amount to which subparagraph *a* of the first paragraph refers is equal to the aggregate of all amounts each of which is the product obtained by multiplying a tax that the corporation is required to pay for the particular taxation year or a preceding taxation year under Part III.10.9.2.1 in respect of a qualified expenditure of the corporation or the corporation's share of a qualified expenditure of a partnership of which it is a member, in relation to which the corporation is deemed to have paid an amount to the Minister under this division for a taxation year preceding the particular year, by the reciprocal of the rate determined in respect of the corporation under section 1029.8.36.166.60.10 for that preceding taxation year in relation to the corporation's qualified expenditure or the corporation's share of the qualified expenditure of the partnership, as the case may be.

The amount to which the second paragraph refers is equal to the aggregate of all amounts each of which is the product obtained by multiplying a tax that a corporation that is a member of the group of associated corporations referred to in the second paragraph is required to pay for the particular taxation year or a preceding taxation year under Part III.10.9.2.1 in respect of a qualified expenditure of the corporation or the corporation's share of a qualified expenditure of a partnership of which it is a member, in relation to which the corporation is deemed to have paid an amount to the Minister under this division for a preceding taxation year, by the reciprocal of the rate determined in respect of the corporation under section 1029.8.36.166.60.10 for that preceding taxation year in relation to the corporation's qualified expenditure or the corporation's share of the qualified expenditure of the partnership, as the case may be.

"**1029.8.36.166.60.3.** If a corporation associated with one or more other corporations in a taxation year fails to file with the Minister an agreement for the purposes of this division within 30 days after notice in writing by the

Minister has been sent to any of the corporations so associated with each other that such an agreement is required for the purposes of any assessment of tax under this Part, the Minister shall, for the purposes of this division, attribute for the taxation year an amount to one or more of the corporations so associated, which amount or the aggregate of which amounts must be equal to the first excess amount referred to in the second paragraph of section 1029.8.36.166.60.2 and determined for the year; in any such case, the balance of the cumulative limit of each of those corporations for the year is equal to the amount so attributed to it.

"**1029.8.36.166.60.4.** For the purposes of this division, the balance of a qualified partnership's cumulative limit for a fiscal period is equal to the amount by which $150,000 exceeds the aggregate of all amounts each of which is the amount by which the qualified partnership's qualified expenditure, in respect of a qualified building, for a preceding fiscal period exceeds the amount of any government assistance, non-government assistance, benefit or advantage attributable to that expenditure, that the partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period.

"**1029.8.36.166.60.5.** The paid-up capital of a corporation for a particular taxation year is equal,

(*a*) where the corporation is not a member of an associated group in the particular year, to its paid-up capital, determined in accordance with the second paragraph, for the taxation year preceding the particular year; and

(*b*) where the corporation is a member of an associated group in the particular year, to the aggregate of all amounts each of which is its paid-up capital, determined in accordance with the second paragraph, for the taxation year preceding the particular year, and the paid-up capital of each other member of the group, determined in accordance with the second paragraph, for its last taxation year that ended before the beginning of the particular year.

For the purposes of this section,

(*a*) the paid-up capital of a corporation for a taxation year is

i. in respect of a corporation, except a corporation that is an insurer within the meaning assigned by the Act respecting insurance (chapter A-32), its paid-up capital that would be determined for that year in accordance with Book III of Part IV if no reference were made to section 1138.2.6, and

ii. in respect of a corporation that is an insurer within the meaning assigned by the Act respecting insurance, its paid-up capital that would be determined for that year in accordance with Title II of Book III of Part IV if it were a bank and paragraph *a* of section 1140 were replaced by paragraph *a* of subsection 1 of section 1136;

(*b*) a business carried on by an individual who is a member of an associated group in a taxation year is deemed to be carried on by a corporation referred to in subparagraph i of subparagraph *a* and a partnership or a trust which is a member of an associated group in a taxation year is deemed to be a corporation referred to in subparagraph i of subparagraph *a*, the paid-up capital of which is determined in accordance with Title I of Book III of Part IV but without reference to paragraph *b*.1.2 of section 1137 and any participating interest of which in the nature of capital stock or surplus is deemed to be referred to in paragraph *a* or *b* of subsection 1 of section 1136; and

(*c*) the interest of a member of an associated group in a taxation year in another member of that group is deemed to be an investment in shares and bonds of another corporation.

For the purposes of subparagraph *a* of the first paragraph, where the particular year is the first fiscal period of the corporation, its paid-up capital is determined, in accordance with the second paragraph, on the basis of its financial statements prepared at the beginning of that fiscal period in accordance with generally accepted accounting principles or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, on the basis of such financial statements that would be prepared in accordance with generally accepted accounting principles.

For the purposes of subparagraph *b* of the first paragraph, where a member of the associated group, other than the corporation, has no taxation year ending before the beginning of the particular year, its paid-up capital is determined, in accordance with the second paragraph, on the basis of its financial statements prepared at the beginning of its first fiscal period in accordance with generally accepted accounting principles or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, on the basis of such financial statements that would be prepared in accordance with generally accepted accounting principles.

"**1029.8.36.166.60.6.** An associated group in a taxation year means all the corporations that are associated with each other at any given time in the year.

For the purposes of the first paragraph, the following rules apply:

(*a*) a business carried on by an individual, other than a trust, is deemed to be carried on by a corporation all the voting shares in the capital stock of which are owned at the given time by the individual;

(*b*) a partnership is deemed to be a corporation whose taxation year corresponds to the partnership's fiscal period and all the voting shares in the capital stock of which are owned at the given time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership's fiscal period that includes that time; and

(*c*) a trust is deemed to be a corporation all the voting shares in the capital stock of which

i. in the case of a testamentary trust under which one or more beneficiaries are entitled to receive all of the income of the trust that arose before the date of death of one or the last surviving of those beneficiaries (in this subparagraph *c* referred to as the "distribution date") and under which no other person can, before the distribution date, receive or otherwise obtain the enjoyment of any of the income or capital of the trust,

(1) if such a beneficiary's share of the income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, and if the given time occurs before the distribution date, are owned at that time by the beneficiary, or

(2) if subparagraph 1 does not apply and the given time occurs before the distribution date, are owned at that time by such a beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of the beneficial interests in the trust of all the beneficiaries,

ii. if a beneficiary's share of the accumulating income or of the capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, are owned at the given time by the beneficiary, unless subparagraph i applies and that time occurs before the distribution date,

iii. in any case where subparagraph ii does not apply, are owned at the given time by the beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of all beneficial interests in the trust, unless subparagraph i applies and that time occurs before the distribution date, and

iv. in the case of a trust referred to in section 467, are owned at the given time by the person referred to in that section from whom property of the trust or property for which property of the trust was substituted was directly or indirectly received.

"**1029.8.36.166.60.7.** If it may reasonably be considered that one of the main reasons for the separate existence of two or more corporations in a taxation year is to cause a qualified corporation to be deemed to have paid an amount to the Minister under this division for that year or to increase an amount that a qualified corporation is deemed to have paid to the Minister under this division for that year, those corporations are deemed, for the purposes of this division, to be associated with each other in the year.

"§2. — *Credits*

"**1029.8.36.166.60.8.** A qualified corporation for a taxation year that encloses the documents referred to in the fourth paragraph with the fiscal

return it is required to file for the year under section 1000 is deemed, subject to the third paragraph and section 1029.8.36.166.60.11, to have paid to the Minister on the qualified corporation's balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of all amounts each of which is equal to the product obtained by multiplying the corporation's qualified expenditure for the year, in respect of a qualified building, by the rate determined in relation to that qualified expenditure under section 1029.8.36.166.60.10.

The aggregate of all amounts each of which is a corporation's qualified expenditure for a taxation year, in respect of a qualified building, may not exceed the amount that is the amount by which the balance of its cumulative limit for the year exceeds the aggregate of all amounts each of which is the corporation's share of the qualified expenditure of a qualified partnership, in respect of a qualified building, for a fiscal period that ends in the taxation year, in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.60.9.

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

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

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

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

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

(*b*) a copy of the agreement described in section 1029.8.36.166.60.2, if applicable.

"**1029.8.36.166.60.9.** A qualified corporation for a taxation year that is a member of a qualified partnership at the end of a particular fiscal period of the qualified partnership that ends in the year and that encloses the documents referred to in the sixth paragraph with the fiscal return it is required to file for the year under section 1000, is deemed, subject to the fourth paragraph and

section 1029.8.36.166.60.11, to have paid to the Minister on the qualified corporation's balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the aggregate of all amounts each of which is equal to the product obtained by multiplying the corporation's share of the qualified expenditure of such a qualified partnership, in respect of a qualified building, for such a particular fiscal period by the rate determined in relation to its share of the qualified expenditure under section 1029.8.36.166.60.10.

For the purposes of the first paragraph, the aggregate of all amounts each of which is the amount of a qualified partnership's qualified expenditure, in respect of a qualified building, for a fiscal period may not exceed the balance of the partnership's cumulative limit for that fiscal period.

The aggregate of all amounts each of which is a corporation's share of a qualified partnership's qualified expenditure, in respect of a qualified building, for a fiscal period of the partnership that ends in a taxation year of the corporation may not exceed the amount that is the amount by which the balance of the corporation's cumulative limit for the taxation year exceeds the aggregate of all amounts each of which is the corporation's qualified expenditure, in respect of a qualified building, for the year in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.60.8.

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

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

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

Despite the definition of "qualified expenditure" in the first paragraph of section 1029.8.36.166.60.1 and for the purpose of applying this section to a qualified corporation referred to in the first paragraph, the qualified expenditure for a particular fiscal period, in respect of a qualified building, of a qualified partnership of which the corporation is a member does not include

(*a*) the expenditure of a capital nature that would otherwise be included in the qualified expenditure because of subparagraph ii of paragraph *b* of the

definition of "expenditure of a capital nature" in the first paragraph of section 1029.8.36.166.60.1 and that is incurred in a fiscal period of the partnership preceding the particular fiscal period and ends in a taxation year for which the corporation was not a qualified corporation; or

(*b*) the expenditure of a capital nature that would otherwise be included in the qualified expenditure because of subparagraph iii of paragraph *b* of the definition of "expenditure of a capital nature" in the first paragraph of section 1029.8.36.166.60.1 and that is incurred in a fiscal period of the partnership that ends in a taxation year for which the corporation was not a qualified corporation.

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

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

(*b*) a copy of the agreement described in section 1029.8.36.166.60.2, if applicable.

For the purposes of this section, the share of a member of a partnership of an amount for a fiscal period is equal to the agreed proportion of the amount in respect of the member for that fiscal period.

"**1029.8.36.166.60.10.** The rate to which the first paragraph of sections 1029.8.36.166.60.8 and 1029.8.36.166.60.9 refers, in relation to a qualified corporation's qualified expenditure or such a corporation's share of the qualified expenditure of a qualified partnership, in respect of a qualified building, for a particular taxation year is,

(*a*) if the qualified building is situated in an administrative region referred to in any of subparagraphs iv to vii of paragraph *a* of the definition of "resource region" in the first paragraph of section 1029.8.36.166.40, the rate determined by the formula

50% – [50% × (A – $15,000,000)/$5,000,000];

(*b*) if the qualified building is situated in one of the regional county municipalities referred to in subparagraphs i.2, i.3 and ii.2 of paragraph *b* of the definition of "resource region" in the first paragraph of section 1029.8.36.166.40 and

i. the corporation is not deemed to have paid an amount to the Minister for the particular taxation year under Division II.6.6.6.1, and is not associated, in the particular taxation year, with another corporation that is deemed to have paid an amount to the Minister under that Division II.6.6.6.1, for a taxation year that ends in the particular taxation year, the rate determined by the formula

45% – [45% × (A – $15,000,000)/$5,000,000], or

ii. subparagraph i does not apply to the corporation, the rate determined by the formula

40% – [40% × (A – $15,000,000)/$5,000,000];

(*c*) if the qualified building is situated in an administrative region referred to in subparagraph ii or iii of paragraph *a* of the definition of “resource region” in the first paragraph of section 1029.8.36.166.40 or in any of the regional county municipalities referred to in subparagraphs i, i.1, ii, ii.1 and iii to vi of paragraph *b* of that definition and

i. the corporation is not deemed to have paid an amount to the Minister for the particular taxation year under Division II.6.6.6.1, and is not associated, in the particular taxation year, with another corporation that is deemed to have paid an amount to the Minister under that Division II.6.6.6.1, for a taxation year that ends in the particular taxation year, the rate determined by the formula

35% – [35% × (A – $15,000,000)/$5,000,000], or

ii. subparagraph i does not apply to the corporation, the rate determined by the formula

30% – [30% × (A – $15,000,000)/$5,000,000]; and

(*d*) in any other case, the rate determined by the formula

20% – [20% × (A – $15,000,000)/$5,000,000].

In the formulas in the first paragraph, A is the greater of

(*a*) $15,000,000; and

(*b*) the lesser of $20,000,000 and the corporation’s paid-up capital for the year, determined in accordance with section 1029.8.36.166.60.5.

“**1029.8.36.166.60.11.** No amount may be deemed to have been paid to the Minister by a qualified corporation for a taxation year under section 1029.8.36.166.60.8 or 1029.8.36.166.60.9 in respect of a qualified building where, otherwise than by reason of its involuntary destruction by fire, theft or water,

(*a*) the qualified building is disposed of before the building begins to be used in a manner consistent with paragraph *b* of the definition of “qualified building” in the first paragraph of section 1029.8.36.166.60.1;

(*b*) the qualified corporation did not use the qualified building in a manner consistent with paragraph *b* of the definition of “qualified building” in the first paragraph of section 1029.8.36.166.60.1 at any time in the 48-month period that begins on the day after the last day of the taxation year where, for the first

time, the qualified corporation incurred an expenditure of a capital nature in respect of the qualified building; or

(*c*) the qualified partnership did not use the qualified building in a manner consistent with paragraph *b* of the definition of “qualified building” in the first paragraph of section 1029.8.36.166.60.1 at any time in the 48-month period that begins on the day after the last day of the fiscal period where, for the first time, the qualified partnership incurred an expenditure of a capital nature in respect of the qualified building.

Where a qualified corporation or a qualified partnership has begun to use a qualified building in a manner consistent with paragraph *b* of the definition of “qualified building” in the first paragraph of section 1029.8.36.166.60.1 within a 48-month period following the last day of the taxation year or fiscal period, as the case may be, where, for the first time, it incurred an expenditure of a capital nature in respect of the qualified building and, otherwise than by reason of its involuntary destruction by fire, theft or water, it disposes of the qualified building or ceases to use it in a manner consistent with that paragraph *b*, at any given time in the 48-month period that begins on the day on which that use began, the amount deemed to have been paid to the Minister for a taxation year under section 1029.8.36.166.60.8 or 1029.8.36.166.60.9 in respect of the qualified building is deemed, for the purposes of that section, to be equal to the proportion of the amount otherwise determined that the number of months in the period that begins on the day on which the use began and that ends at the given time is of 48.

For the purposes of this section, the following rules apply:

(*a*) a month means a period that begins on a particular day in a calendar month and that ends

i. on the day immediately before the day in the following calendar month that has the same calendar number as the particular day, or

ii. where the following calendar month does not have a day that has the same calendar number on the particular day, on the last day of the following month;

(*b*) a qualified building is deemed to be used in a manner consistent with paragraph *b* of the definition of “qualified building” in the first paragraph of section 1029.8.36.166.60.1 for an entire month if the building is so used for more than 15 days in the month;

(*c*) a qualified building that temporarily ceases to be used in a manner consistent with paragraph *b* of the definition of “qualified building” in the first paragraph of section 1029.8.36.166.60.1 is deemed to be used in a manner consistent with that paragraph *b* if the Minister is of the opinion that the use ceased for reasonable grounds; and

(*d*) where the qualified corporation disposes of a qualified building to a corporation with which it is associated at the time of the disposition, the qualified building is deemed not to have been disposed of at that time and the qualified corporation is deemed, from that time and for the purposes of this subparagraph, to be the same person as the purchaser of the qualified building.

"**1029.8.36.166.60.12.** For the purposes of this division, a corporation or a partnership deemed to have acquired a property at a particular time under paragraph *b* of section 125.1 is deemed to have acquired the property at that time at a cost of acquisition, incurred and paid at that time, equal to the fair market value of the property at that time, and to own the property from that time to the time at which it is deemed to dispose of the property under paragraph *f* of that section 125.1.

"§3.—*Government assistance, non-government assistance and other particulars*

"**1029.8.36.166.60.13.** For the purpose of computing the amount that is deemed to have been paid to the Minister by a corporation, for a taxation year, under section 1029.8.36.166.60.8 or 1029.8.36.166.60.9, the following rules apply:

(*a*) the corporation's qualified expenditure referred to in the first paragraph of section 1029.8.36.166.60.8 is to be reduced by the amount of any government assistance or non-government assistance attributable to the expenditure that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for the taxation year; and

(*b*) the corporation's share of the qualified expenditure of a partnership referred to in the first paragraph of section 1029.8.36.166.60.9, for a fiscal period of the partnership that ends in the corporation's taxation year, is to be reduced

i. by the corporation's share of the amount of any government assistance or non-government assistance attributable to the expenditure that the partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of any government assistance or non-government assistance attributable to the expenditure that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period.

For the purposes of subparagraph i of subparagraph *b* of the first paragraph, the corporation's share, for the partnership's fiscal period, of the amount of any government assistance or non-government assistance that the partnership has received, is entitled to receive or may reasonably expect to receive, is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

"**1029.8.36.166.60.14.** If, before 1 January 2020, a corporation pays in a taxation year (in this section referred to as the "repayment year"), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph *a* of the first paragraph of section 1029.8.36.166.60.13, the corporation's qualified expenditure in respect of a qualified building for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.166.60.8 in respect of the expenditure, for a particular taxation year, the corporation is deemed to have paid to the Minister on its balance-due day for the repayment year, on account of its tax payable for that year under this Part, if the corporation encloses the prescribed form containing prescribed information with the fiscal return it is required to file under section 1000, for the repayment year, an amount equal to the amount by which the amount that the corporation would be deemed to have paid to the Minister, in respect of the qualified expenditure, under section 1029.8.36.166.60.8 for the particular year, if the particular amount that is the lesser of the aggregate of all amounts each of which is an amount of assistance so repaid at or before the end of the repayment year and the balance of the corporation's cumulative limit for the repayment year, had reduced, for the particular year, the amount of any government assistance or non-government assistance referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.60.13, exceeds the aggregate of

(*a*) the amount that the corporation is deemed to have paid to the Minister in respect of the qualified expenditure under section 1029.8.36.166.60.8 for the particular year; and

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

The particular amount to which the first paragraph refers is deemed, for the purpose of determining, other than for the purposes of this section, the balance of the corporation's cumulative limit for the repayment year and a subsequent taxation year, to be a qualified expenditure of the corporation in respect of the qualified building for a taxation year preceding the repayment year.

"**1029.8.36.166.60.15.** If, before 1 January 2020, a partnership pays, in a fiscal period (in this section referred to as the "fiscal period of repayment"), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph i of subparagraph *b* of the first paragraph of section 1029.8.36.166.60.13, a corporation's share of the qualified expenditure of the partnership in respect of a qualified building for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.166.60.9, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation's balance-due day for its taxation year in which the fiscal period

of repayment ends, on account of its tax payable for that year under this Part, if the corporation is a member of the partnership at the end of the fiscal period of repayment and it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the aggregate of all amounts each of which is a particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister, in respect of the share, under section 1029.8.36.166.60.9 for its taxation year in which the particular fiscal period ends, exceeds the aggregate of

(*a*) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister, in respect of the qualified expenditure of the partnership in respect of the qualified building, under section 1029.8.36.166.60.9 for its taxation year in which the particular fiscal period ends, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(*b*) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the partnership, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(*a*) the lesser of the corporation's share of any amount of assistance repaid at or before the end of the fiscal period of repayment and the balance of the corporation's cumulative limit for its taxation year in which the fiscal period of repayment ended reduced, for the particular fiscal period, the corporation's share of the amount of any government assistance or non-government assistance referred to in subparagraph i of subparagraph *b* of the first paragraph of section 1029.8.36.166.60.13; and

(*b*) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The amount determined in accordance with subparagraph *a* of the second paragraph is deemed, for the purpose of determining, other than for the purposes of this section, the balance of the corporation's cumulative limit for the taxation year in which the fiscal period of repayment ends and a subsequent taxation year, to be the corporation's share of a qualified expenditure of the partnership in respect of a qualified building, for a fiscal period of the partnership that ends in a taxation year of the corporation preceding the taxation year in which the fiscal period of repayment ends.

For the purposes of subparagraph *a* of the second paragraph, the corporation's share for the partnership's fiscal period of any amount of assistance repaid is equal to the agreed proportion of the amount in respect of the corporation for the fiscal period.

"**1029.8.36.166.60.16.** If, before 1 January 2020, a corporation is a member of a partnership at the end of a fiscal period of the partnership (in this section referred to as the "fiscal period of repayment") and pays, in the fiscal period of repayment, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.166.60.13, its share of the qualified expenditure of the partnership in respect of a qualified building for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.166.60.9, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation's balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the aggregate of all amounts each of which is a particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister, in respect of the share, under section 1029.8.36.166.60.9 for its taxation year in which the particular fiscal period ends, exceeds the aggregate of

(*a*) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister, in respect of the share, under section 1029.8.36.166.60.9 for its taxation year in which the particular fiscal period ends, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(*b*) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the corporation, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(*a*) the lesser of any amount of assistance repaid at or before the end of the fiscal period of repayment and the balance of the corporation's cumulative limit for its taxation year in which the fiscal period of repayment ended reduced, for the particular fiscal period, the amount of any government assistance or non-

government assistance referred to in subparagraph ii of subparagraph *b* of the first paragraph of section 1029.8.36.166.60.13; and

(*b*) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The amount determined in accordance with subparagraph *a* of the second paragraph is deemed, for the purpose of determining, other than for the purposes of this section, the balance of the corporation's cumulative limit for the taxation year in which the fiscal period of repayment ends and a subsequent taxation year, to be the corporation's share of a qualified expenditure of the partnership in respect of a qualified building, for a fiscal period of the partnership that ends in a taxation year of the corporation preceding the taxation year in which the fiscal period of repayment ends.

"**1029.8.36.166.60.17.** For the purposes of sections 1029.8.36.166.60.14 to 1029.8.36.166.60.16, an amount of assistance is deemed to be repaid by a corporation or a partnership at a particular time, pursuant to a legal obligation, if that amount

(*a*) reduced, because of section 1029.8.36.166.60.13, the qualified expenditure or the share of a corporation that is a member of the partnership in such an expenditure, for the purpose of computing the amount that the corporation or the corporation that is a member of the partnership is deemed to have paid to the Minister for a taxation year under section 1029.8.36.166.60.8 or 1029.8.36.166.60.9;

(*b*) was not received by the corporation or partnership; and

(*c*) ceased at the particular time to be an amount that the corporation or partnership may reasonably expect to receive.

"**1029.8.36.166.60.18.** If, in respect of a qualified expenditure of a qualified corporation or of a qualified partnership, in respect of a qualified building, a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the acquisition of the qualified building, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, the following rules apply:

(*a*) for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year under section 1029.8.36.166.60.8 by the qualified corporation, the amount of the qualified expenditure is to be reduced by the amount of the benefit or advantage that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the qualified corporation's filing-due date for the taxation year; and

(*b*) for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year under section 1029.8.36.166.60.9 by a qualified corporation that is a member of the qualified partnership, the corporation's share, for a fiscal period of the partnership that ends in the taxation year, of the amount of the qualified expenditure, is to be reduced

i. by the corporation's share, for the fiscal period, of the amount of the benefit or advantage that the person or partnership, other than a person referred to in subparagraph ii, has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of the benefit or advantage that the qualified corporation or a person with whom it does not deal at arm's length has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period.

For the purposes of subparagraph i of subparagraph *b* of the first paragraph, the share, for a fiscal period of a qualified partnership, of a qualified corporation that is a member of the qualified partnership of the amount of the benefit or advantage that the partnership, or a person referred to in that subparagraph i, has obtained, is entitled to obtain or may reasonably expect to obtain, is equal to the agreed proportion of the amount in respect of the qualified corporation for the fiscal period.

"**DIVISION II.6.14.2.2**

"CREDIT RELATING TO INFORMATION TECHNOLOGY INTEGRATION

"§1.—*Interpretation and general rules*

"**1029.8.36.166.60.19.** In this division,

"aluminum producing corporation" for a taxation year means a corporation that, at any time in the year after 7 October 2013, carries on an aluminum producing business or is the owner or lessee of property used in the course of carrying on such a business by another corporation, a partnership or a trust, with which the corporation is associated;

"associated group" has the meaning assigned by section 1029.8.36.166.60.24;

"eligible expenses" of a qualified corporation for a particular taxation year or of a qualified partnership for a particular fiscal period, in relation to an eligible information technology integration contract, means

(*a*) for a qualified corporation, the aggregate of the following amounts incurred after 7 October 2013 and before 1 January 2018:

i. if the corporation is a qualified manufacturing corporation for the particular taxation year, the cost of the contract, to the extent that it is reasonable in the circumstances, that can reasonably be attributed to the activities specified in the certificate issued to the corporation in respect of the contract, other than an activity described in the second paragraph, that constitute, according to the certificate, the supply of a qualified management software package, provided the supply is intended to be used mainly in Québec in the course of a business carried on by the corporation in Québec, that is incurred by the corporation in the particular taxation year and that is paid in the particular year,

ii. the amount by which the cost referred to in subparagraph i that is incurred by the corporation in the particular taxation year or in a preceding taxation year for which the corporation is a qualified manufacturing corporation and that is 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 that cost that is included in the corporation's eligible expenses in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.166.60.27 for a taxation year preceding the particular year, and

iii. the cost referred to in subparagraph i that is incurred by the corporation and that is paid in the particular taxation year, if it is paid more than 18 months after the end of the taxation year in which it was incurred and for which the corporation was a qualified manufacturing corporation; and

(*b*) for a qualified partnership, the aggregate of the following amounts incurred after 7 October 2013 and before 1 January 2018:

i. if the partnership is a qualified manufacturing partnership for the particular fiscal period, the cost of the contract, to the extent that it is reasonable in the circumstances, that can reasonably be attributed to the activities specified in the certificate issued to the partnership in respect of the contract, other than an activity described in the second paragraph, that constitute, according to the certificate, the supply of a qualified management software package, provided the supply is intended to be used mainly in Québec in the course of a business carried on by the partnership in Québec, that is incurred by the partnership in the particular fiscal period and that is paid in the particular fiscal period,

ii. the amount by which the cost referred to in subparagraph i that is incurred by the partnership in the particular fiscal period or in a preceding fiscal period for which the partnership is a qualified manufacturing partnership and that is 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 that cost that is included in the partnership's eligible expenses in respect of which a member of the partnership would be deemed to have paid an amount to the Minister under section 1029.8.36.166.60.28 for a taxation year preceding the year in which the particular fiscal period ends, if that section were read without reference to subparagraph *b* of its first paragraph and, in the case where the member was not a qualified corporation

for that preceding taxation year, the member had been a qualified corporation for that preceding taxation year, and

iii. the cost referred to in subparagraph i that is incurred by the partnership and that is paid in the particular fiscal period, if it is paid more than 18 months after the end of the fiscal period in which it was incurred and for which the partnership was a qualified manufacturing partnership;

"eligible information technology integration contract" of a qualified corporation or a qualified partnership means a contract entered into by the corporation or partnership in respect of which a certificate has been issued by Investissement Québec for the purposes of this division;

"excluded corporation" for a taxation year means

(*a*) a corporation that is exempt from tax for the year under Book VIII, other than an insurer referred to in paragraph *k* of section 998 that is not so exempt from tax on all of its taxable income for the year because of section 999.0.1;

(*b*) a corporation that would be exempt from tax for the year under section 985, but for section 192;

(*c*) an aluminum producing corporation for the year; or

(*d*) an oil refining corporation for the year;

"excluded partnership" for a fiscal period means a partnership that, at any time in the fiscal period after 7 October 2013, carries on an aluminum producing business or an oil refining business;

"oil refining corporation" for a taxation year means a corporation that, at any time in the year after 7 October 2013, carries on an oil refining business or is the owner or lessee of property used in the course of carrying on such a business by another corporation, a partnership or a trust, with which the corporation is associated;

"qualified corporation" for a taxation year means a corporation, other than an excluded corporation for the year, that, in the year, carries on a business in Québec and has an establishment in Québec;

"qualified manufacturing corporation" for a taxation year has the meaning assigned by the first paragraph of section 1029.8.36.166.40;

"qualified manufacturing partnership" for a fiscal period has the meaning assigned by the first paragraph of section 1029.8.36.166.40;

"qualified partnership" for a fiscal period means a partnership, other than an excluded partnership for the fiscal period, that, in the fiscal period, carries on a business in Québec and has an establishment in Québec.

An activity to which the definition of "eligible expenses" in the first paragraph refers means an activity that is specified in a certificate issued to a corporation or a partnership, as the case may be, in respect of an eligible information technology integration contract and that can reasonably be attributed to general-purpose electronic data processing equipment and the related system software, including the ancillary data processing equipment, in respect of which the corporation or a member of the partnership may, for a taxation year, be deemed to have paid an amount to the Minister under Division II.6.14.2.

For the purposes of the definitions of "aluminum producing corporation" and "oil refining corporation" in the first paragraph, the rules set out in subparagraphs *b* and *c* of the second paragraph of section 1029.8.36.166.60.24 apply for the purpose of determining whether a corporation is associated with a partnership or a trust at any time.

"**1029.8.36.166.60.20.** For the purposes of this division, the balance of a qualified corporation's cumulative limit for a particular taxation year is equal,

(*a*) if the qualified corporation is not associated with another corporation in the particular year, to the amount by which $312,500 exceeds the amount by which the aggregate of all amounts each of which is the qualified corporation's eligible expenses, in relation to an eligible information technology integration contract, for a taxation year preceding the particular year, or its share of a qualified partnership's eligible expenses, in relation to an eligible information technology integration contract, for a fiscal period of the partnership that ends in a taxation year preceding the particular year, in respect of which an amount is deemed to have been paid to the Minister by the corporation for the preceding year under section 1029.8.36.166.60.27 or 1029.8.36.166.60.28, as the case may be, exceeds the amount determined in accordance with the fourth paragraph; or

(*b*) if the qualified corporation is associated with one or more other corporations in the particular year, to the amount attributed for the particular year to the qualified corporation pursuant to the agreement described in the second paragraph and filed with the Minister in the prescribed form or, if no amount is attributed to the qualified corporation pursuant to that agreement or in the absence of such an agreement, to zero or to the amount attributed to it by the Minister, if applicable, for the particular year in accordance with this division.

The agreement to which subparagraph *b* of the first paragraph refers, in respect of a particular taxation year of the qualified corporation, is the agreement under which all the corporations that are associated with each other in the particular taxation year attribute, for the purposes of this section, to one or more of their number, one or more amounts the total of which is not greater than the amount by which $312,500 exceeds the amount by which the aggregate

of the following amounts exceeds the amount determined in accordance with the fifth paragraph, where each of those amounts is

(*a*) the eligible expenses of a corporation that is a member of the group of corporations associated with each other in the particular year, in relation to an eligible information technology integration contract, for a taxation year that ends before the beginning of the particular year, in respect of which an amount is deemed to have been paid to the Minister by the corporation under section 1029.8.36.166.60.27; or

(*b*) the share of a corporation that is a member of the group of corporations associated with each other in the particular year, of the eligible expenses of a qualified partnership, in relation to an eligible information technology integration contract, for a fiscal period of the partnership that ends in a taxation year of the corporation that ends before the beginning of the particular year, in respect of which an amount is deemed to have been paid to the Minister by the corporation under section 1029.8.36.166.60.28.

If the aggregate of the amounts attributed, in respect of a taxation year, in an agreement described in the second paragraph and entered into with the corporations that are associated with each other in the year is greater than the first excess amount referred to in that paragraph, the amount determined under subparagraph *b* of the first paragraph in respect of each of those corporations for that taxation year is deemed, for the purposes of this section, to be equal to the proportion of that excess amount that that amount is of the aggregate of the amounts attributed for that year in the agreement.

The amount to which subparagraph *a* of the first paragraph refers is equal to the aggregate of all amounts each of which is the product obtained by multiplying a tax that the corporation is required to pay for the particular taxation year or a preceding taxation year under Part III.10.9.2.2 in relation to eligible expenses of the corporation or the corporation's share of the eligible expenses of a partnership of which the corporation is a member, in respect of which the corporation is deemed to have paid an amount to the Minister under this division for a taxation year preceding the particular year, by the reciprocal of the rate determined in respect of the corporation under section 1029.8.36.166.60.29 for that preceding taxation year.

The amount to which the second paragraph refers is equal to the aggregate of all amounts each of which is the product obtained by multiplying a tax that a corporation that is a member of the group of associated corporations referred to in the second paragraph is required to pay for the particular taxation year or a preceding taxation year under Part III.10.9.2.2 in relation to eligible expenses of the corporation or the corporation's share of the eligible expenses of a partnership of which the corporation is a member, in respect of which the corporation is deemed to have paid an amount to the Minister under this division for a preceding taxation year, by the reciprocal of the rate determined in respect of the corporation under section 1029.8.36.166.60.29 for that preceding taxation year.

“**1029.8.36.166.60.21.** If a corporation associated with one or more other corporations in a taxation year fails to file with the Minister an agreement for the purposes of this division within 30 days after notice in writing by the Minister has been sent to any of the corporations so associated with each other that such an agreement is required for the purposes of any assessment of tax under this Part, the Minister shall, for the purposes of this division, attribute for the taxation year an amount to one or more of the corporations so associated, which amount or the aggregate of which amounts must be equal to the first excess amount referred to in the second paragraph of section 1029.8.36.166.60.20 and determined for the year; in any such case, the balance of the cumulative limit of each of those corporations for the year is equal to the amount so attributed to it.

“**1029.8.36.166.60.22.** For the purposes of this division, the balance of a qualified partnership’s cumulative limit for a particular fiscal period is equal to the amount by which $312,500 exceeds the aggregate of all amounts each of which is the amount by which the qualified partnership’s eligible expenses, in relation to an eligible information technology integration contract, for a preceding fiscal period exceeds the amount of any government assistance, non-government assistance, benefit or advantage attributable to those expenses, that the partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period.

“**1029.8.36.166.60.23.** The paid-up capital of a corporation for a particular taxation year is equal,

(*a*) where the corporation is not a member of an associated group in the particular year, to its paid-up capital, determined in accordance with the second paragraph, for the taxation year preceding the particular year; and

(*b*) where the corporation is a member of an associated group in the particular year, to the aggregate of all amounts each of which is its paid-up capital, determined in accordance with the second paragraph, for the taxation year preceding the particular year, and the paid-up capital of each other member of the group, determined in accordance with the second paragraph, for its last taxation year that ended before the beginning of the particular year.

For the purposes of this section,

(*a*) the paid-up capital of a corporation for a taxation year is

i. in respect of a corporation, except a corporation that is an insurer within the meaning assigned by the Act respecting insurance (chapter A-32), its paid-up capital that would be determined for that year in accordance with Book III of Part IV if no reference were made to section 1138.2.6, and

ii. in respect of a corporation that is an insurer within the meaning assigned by the Act respecting insurance, its paid-up capital that would be determined

for that year in accordance with Title II of Book III of Part IV if it were a bank and paragraph *a* of section 1140 were replaced by paragraph *a* of subsection 1 of section 1136;

(*b*) a business carried on by an individual who is a member of an associated group in a taxation year is deemed to be carried on by a corporation referred to in subparagraph i of subparagraph *a* and a partnership or a trust which is a member of an associated group in a taxation year is deemed to be a corporation referred to in subparagraph i of subparagraph *a*, the paid-up capital of which is determined in accordance with Title I of Book III of Part IV but without reference to paragraph *b*.1.2 of section 1137 and any participating interest of which in the nature of capital stock or surplus is deemed to be referred to in paragraph *a* or *b* of subsection 1 of section 1136; and

(*c*) the interest of a member of an associated group in a taxation year in another member of that group is deemed to be an investment in shares and bonds of another corporation.

For the purposes of subparagraph *a* of the first paragraph, where the particular year is the first fiscal period of the corporation, its paid-up capital is determined, in accordance with the second paragraph, on the basis of its financial statements prepared at the beginning of that fiscal period in accordance with generally accepted accounting principles or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, on the basis of such financial statements that would be prepared in accordance with generally accepted accounting principles.

For the purposes of subparagraph *b* of the first paragraph, where a member of the associated group, other than the corporation, has no taxation year ending before the beginning of the particular year, its paid-up capital is determined, in accordance with the second paragraph, on the basis of its financial statements prepared at the beginning of its first fiscal period in accordance with generally accepted accounting principles or, where such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, on the basis of such financial statements that would be prepared in accordance with generally accepted accounting principles.

"**1029.8.36.166.60.24.** An associated group in a taxation year means all the corporations that are associated with each other at any given time in the year.

For the purposes of the first paragraph, the following rules apply:

(*a*) a business carried on by an individual, other than a trust, is deemed to be carried on by a corporation all the voting shares in the capital stock of which are owned at the given time by the individual;

(*b*) a partnership is deemed to be a corporation whose taxation year corresponds to the partnership's fiscal period and all the voting shares in the

capital stock of which are owned at the given time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership's fiscal period that includes that time; and

(*c*) a trust is deemed to be a corporation all the voting shares in the capital stock of which

i. in the case of a testamentary trust under which one or more beneficiaries are entitled to receive all of the income of the trust that arose before the date of death of one or the last surviving of those beneficiaries (in this subparagraph *c* referred to as the "distribution date") and under which no other person can, before the distribution date, receive or otherwise obtain the enjoyment of any of the income or capital of the trust,

(1) if such a beneficiary's share of the income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, and if the given time occurs before the distribution date, are owned at that time by the beneficiary, or

(2) if subparagraph 1 does not apply and the given time occurs before the distribution date, are owned at that time by such a beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of the beneficial interests in the trust of all the beneficiaries,

ii. if a beneficiary's share of the accumulating income or of the capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, are owned at the given time by the beneficiary, unless subparagraph i applies and that time occurs before the distribution date,

iii. in any case where subparagraph ii does not apply, are owned at the given time by the beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of all beneficial interests in the trust, unless subparagraph i applies and that time occurs before the distribution date, and

iv. in the case of a trust referred to in section 467, are owned at the given time by the person referred to in that section from whom property of the trust or property for which property of the trust was substituted was directly or indirectly received.

"**1029.8.36.166.60.25.** If it may reasonably be considered that one of the main reasons for the separate existence of two or more corporations in a taxation year is to cause a qualified corporation to be deemed to have paid an amount to the Minister under this division for that year or to increase an amount that a qualified corporation is deemed to have paid to the Minister under this division for that year, those corporations are deemed, for the purposes of this division, to be associated with each other in the year.

“**1029.8.36.166.60.26.** For the purposes of this division, a corporation’s share of an amount, in relation to a partnership of which it is a member at the end of a fiscal period, is equal to the agreed proportion of that amount in respect of the corporation for the fiscal period.

“§2. — *Credits*

“**1029.8.36.166.60.27.** A qualified corporation for a taxation year that encloses the documents referred to in the fourth paragraph with the fiscal return it is required to file for the year under section 1000 is deemed, subject to the third paragraph, to have paid to the Minister on the qualified corporation’s balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the product obtained by multiplying 80% of the lesser of the following amounts by the rate determined in its respect for the year under section 1029.8.36.166.60.29:

(*a*) the aggregate of all amounts each of which is the corporation’s eligible expenses for the year, in relation to an eligible information technology integration contract; and

(*b*) the balance of the corporation’s cumulative limit for the year.

For the purposes of subparagraph *b* of the first paragraph, the balance of a qualified corporation’s cumulative limit for a taxation year is to be reduced, if applicable, by the aggregate of all amounts each of which is the corporation’s share of the eligible expenses of a qualified partnership for a fiscal period that ends in the year, in relation to an eligible information technology integration contract, in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.60.28.

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

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

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

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

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

(*b*) a copy of any valid certificate issued for the purposes of this division to the corporation in respect of an eligible information technology integration contract; and

(*c*) a copy of the agreement described in section 1029.8.36.166.60.20, if applicable.

"**1029.8.36.166.60.28.** A qualified corporation for a taxation year that is a member of a qualified partnership at the end of a fiscal period of the qualified partnership that ends in the year and that encloses the documents referred to in the sixth paragraph with the fiscal return it is required to file for the year under section 1000, is deemed, subject to the fourth paragraph, to have paid to the Minister on the qualified corporation's balance-due day for the year, on account of its tax payable for the year under this Part, an amount equal to the product obtained by multiplying 80% of the lesser of the following amounts by the rate determined in its respect for the year under section 1029.8.36.166.60.29:

(*a*) the aggregate of all amounts each of which is the corporation's share of such a qualified partnership's eligible expenses for such a fiscal period, in relation to an eligible information technology integration contract; and

(*b*) the balance of the corporation's cumulative limit for the year.

For the purposes of subparagraph *a* of the first paragraph, the aggregate of all amounts each of which is a qualified partnership's eligible expenses for a fiscal period, in relation to an eligible information technology integration contract, may not exceed the balance of the partnership's cumulative limit for that fiscal period.

For the purposes of subparagraph *b* of the first paragraph, the balance of a qualified corporation's cumulative limit for a taxation year is to be reduced, if applicable, by the aggregate of all amounts each of which is the corporation's eligible expenses for the year, in relation to an eligible information technology integration contract, in respect of which the corporation is deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.60.27.

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

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

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

Despite the definition of “eligible expenses” in the first paragraph of section 1029.8.36.166.60.19 and for the purpose of applying this section to a qualified corporation referred to in the first paragraph, the eligible expenses for a particular fiscal period, in relation to an eligible information technology integration contract, of a qualified partnership of which the corporation is a member do not include

(*a*) the expenses that would otherwise be such expenses because of subparagraph ii of paragraph *b* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.166.60.19 and that are incurred in a fiscal period of the partnership preceding 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 expenses because of subparagraph iii of paragraph *b* of the definition of “eligible expenses” in the first paragraph of section 1029.8.36.166.60.19 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.

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

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

(*b*) a copy of any valid certificate issued for the purposes of this division to a partnership in respect of an eligible information technology integration contract; and

(*c*) a copy of the agreement described in section 1029.8.36.166.60.20, if applicable.

“**1029.8.36.166.60.29.** The rate to which the first paragraph of sections 1029.8.36.166.60.27 and 1029.8.36.166.60.28 refers, in respect of a qualified corporation for a taxation year, means the rate determined by the formula

$$25\% - [25\% \times (A - \$15{,}000{,}000)/\$5{,}000{,}000].$$

In the formula in the first paragraph, A is the greater of

(*a*) $15,000,000; and

(*b*) the lesser of $20,000,000 and the corporation's paid-up capital for the year, determined in accordance with section 1029.8.36.166.60.23.

"§3. — *Government assistance, non-government assistance and other particulars*

"**1029.8.36.166.60.30.** For the purpose of computing the amount that is deemed to have been paid to the Minister by a corporation, for a taxation year, under section 1029.8.36.166.60.27 or 1029.8.36.166.60.28, the following rules apply:

(*a*) the corporation's eligible expenses, referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.60.27, are to be reduced by the amount of any government assistance or non-government assistance attributable to the expenses that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the corporation's filing-due date for the taxation year; and

(*b*) the corporation's share of the eligible expenses of a partnership, referred to in subparagraph *a* of the first paragraph of section 1029.8.36.166.60.28, for a fiscal period of the partnership that ends in the corporation's taxation year, is to be reduced

i. by the corporation's share of the amount of any government assistance or non-government assistance attributable to the expenses that the partnership has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of any government assistance or non-government assistance attributable to the expenses that the corporation has received, is entitled to receive or may reasonably expect to receive on or before the day that is six months after the end of the fiscal period.

"**1029.8.36.166.60.31.** If, before 1 January 2020, a corporation pays, in a taxation year (in this section referred to as the "repayment year"), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of paragraph *a* of section 1029.8.36.166.60.30, the corporation's eligible expenses, in relation to an eligible information technology integration contract, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.166.60.27 in respect of those expenses for a particular taxation year, the corporation is deemed, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the repayment year under section 1000, to have paid to the Minister on its balance-due day for the repayment year, on account of its tax payable for that year under this Part, an amount equal to the amount by which the amount that the corporation would

be deemed to have paid to the Minister in respect of the eligible expenses, under section 1029.8.36.166.60.27 for the particular year, if the particular amount that is the lesser of the aggregate of all amounts each of which is an amount of assistance so repaid at or before the end of the repayment year and the balance of the corporation's cumulative limit for the repayment year, had reduced, for the particular year, the amount of any government assistance or non-government assistance referred to in paragraph *a* of section 1029.8.36.166.60.30, exceeds the aggregate of

(*a*) the amount that the corporation is deemed to have paid to the Minister in respect of the eligible expenses under section 1029.8.36.166.60.27 for the particular year; and

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

The particular amount to which the first paragraph refers is deemed, for the purpose of determining, other than for the purposes of this section, the balance of the corporation's cumulative limit for the repayment year and a subsequent taxation year, to be eligible expenses of the corporation in respect of an eligible information technology integration contract for a taxation year preceding the repayment year.

"**1029.8.36.166.60.32.** If, before 1 January 2020, a partnership pays, in a fiscal period (in this section referred to as the "fiscal period of repayment"), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph i of paragraph *b* of section 1029.8.36.166.60.30, a corporation's share of a partnership's eligible expenses, in relation to an eligible information technology integration contract, for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.166.60.28 in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation's balance-due day for its taxation year in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if the corporation is a member of the partnership at the end of the fiscal period of repayment and it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the aggregate of all amounts each of which is a particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister, in respect of the share, under section 1029.8.36.166.60.28 for its taxation year in which the particular fiscal period ends, exceeds the aggregate of

(*a*) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister in respect of the

partnership's eligible expenses, in relation to an eligible information technology integration contract, under section 1029.8.36.166.60.28 for its taxation year in which the particular fiscal period ends, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(*b*) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the partnership, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(*a*) the lesser of the corporation's share of any amount of assistance repaid at or before the end of the fiscal period of repayment and the balance of the corporation's cumulative limit for its taxation year in which the fiscal period of repayment ended, reduced, for the particular fiscal period, the corporation's share of the amount of any government assistance or non-government assistance referred to in subparagraph i of paragraph *b* of section 1029.8.36.166.60.30; and

(*b*) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The amount determined in accordance with subparagraph *a* of the second paragraph is deemed, for the purpose of determining, other than for the purposes of this section, the balance of the corporation's cumulative limit for the taxation year in which the fiscal period of repayment ends and a subsequent taxation year, to be the corporation's share of the partnership's eligible expenses, in relation to an eligible information technology integration contract, for a fiscal period of the partnership that ends in a taxation year of the corporation preceding the taxation year in which the fiscal period of repayment ends.

"**1029.8.36.166.60.33.** If, before 1 January 2020, a corporation is a member of a partnership at the end of a fiscal period of the partnership (in this section referred to as the "fiscal period of repayment"), and pays, in the fiscal period of repayment, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph ii of paragraph *b* of section 1029.8.36.166.60.30, its share of the partnership's eligible expenses, in relation to an eligible information technology integration contract, for a particular fiscal period, for the purpose of computing the amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.166.60.28, in respect of the share, for its taxation year in which the particular fiscal period ended, the corporation is deemed to have paid to the Minister on the corporation's balance-due day for its taxation year

in which the fiscal period of repayment ends, on account of its tax payable for that year under this Part, if it encloses the prescribed form containing prescribed information with the fiscal return it is required to file for the year under section 1000, an amount equal to the amount by which the aggregate of all amounts each of which is a particular amount that the corporation would be deemed, if the assumptions set out in the second paragraph were taken into account, to have paid to the Minister, in respect of the share, under section 1029.8.36.166.60.28 for its taxation year in which the particular fiscal period ends, exceeds the aggregate of

(*a*) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister, in respect of the share, under section 1029.8.36.166.60.28 for its taxation year in which the particular fiscal period ends, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment; and

(*b*) any amount that the corporation would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the corporation, if the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(*a*) the lesser of any amount of assistance repaid at or before the end of the fiscal period of repayment and the balance of the corporation's cumulative limit for its taxation year in which the fiscal period of repayment ended, reduced, for the particular fiscal period, the amount of any government assistance or non-government assistance referred to in subparagraph ii of paragraph *b* of section 1029.8.36.166.60.30; and

(*b*) the agreed proportion in respect of the corporation for the particular fiscal period were the same as that for the fiscal period of repayment.

The amount determined in accordance with subparagraph *a* of the second paragraph is deemed, for the purpose of determining, other than for the purposes of this section, the balance of the corporation's cumulative limit for the taxation year in which the fiscal period of repayment ends and a subsequent taxation year, to be the corporation's share of the partnership's eligible expenses, in relation to an eligible information technology integration contract, for a fiscal period of the partnership that ends in a taxation year of the corporation preceding the taxation year in which the fiscal period of repayment ends.

"**1029.8.36.166.60.34.** For the purposes of sections 1029.8.36.166.60.31 to 1029.8.36.166.60.33, an amount of assistance is deemed to be repaid by a corporation or a partnership at a particular time, pursuant to a legal obligation, if that amount

(*a*) reduced, because of section 1029.8.36.166.60.30, the eligible expenses or the share of a corporation that is a member of the partnership in such expenses, for the purpose of computing the amount that the corporation or the corporation that is a member of the partnership is deemed to have paid to the Minister for a taxation year under section 1029.8.36.166.60.27 or 1029.8.36.166.60.28;

(*b*) was not received by the corporation or partnership; and

(*c*) ceased at the particular time to be an amount that the corporation or partnership may reasonably expect to receive.

"**1029.8.36.166.60.35.** If, in respect of the eligible expenses of a qualified corporation or a qualified partnership, in relation to an eligible information technology integration contract, a person or a partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to an eligible information technology integration contract, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, the following rules apply:

(*a*) for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year under section 1029.8.36.166.60.27 by the qualified corporation, the amount of the eligible expenses is to be reduced by the amount of the benefit or advantage that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the qualified corporation's filing-due date for the taxation year; and

(*b*) for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year under section 1029.8.36.166.60.28 by a qualified corporation that is a member of the qualified partnership, the corporation's share, for a fiscal period of the partnership that ends in the taxation year, of the amount of the eligible expenses, is to be reduced

i. by the corporation's share, for the fiscal period, of the amount of the benefit or advantage that the person or partnership, other than a person referred to in subparagraph ii, has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of the benefit or advantage that the qualified corporation or a person with whom it does not deal at arm's length has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period."

(2) Subsection 1 applies in respect of an expenditure or expenses incurred after 7 October 2013.

467. (1) Section 1029.8.36.166.62 of the Act is amended

(1) by replacing “30%” in the first paragraph by “24%”;

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

“Despite the first paragraph, a corporation operating an international financial centre on 30 March 2010 may be deemed to have paid an amount to the Minister under this section for all or part of a taxation year preceding 1 January 2013 only if”.

(2) Paragraph 1 of subsection 1 applies in respect of the portion of qualified wages that is incurred after 4 June 2014. However, where section 1029.8.36.166.62 of the Act applies to a taxation year that ends after 4 June 2014 and that includes that date, and the amount of qualified wages that a corporation incurs in the year in respect of an eligible employee for all or part of the year is, because of the definition of “qualified wages” in section 1029.8.36.166.61 of the Act, limited to the amount obtained under paragraph *a* of that definition, the portion of qualified wages that is incurred after 4 June 2014 is deemed to be equal to the amount by which the amount of the qualified wages exceeding the portion of the expenditure incurred as wages by the corporation, in respect of the employee, in the year and before 5 June 2014 while the employee qualified as an eligible employee of the corporation, exceeds the aggregate of

(1) the aggregate of all amounts each of which is an amount of government assistance or non-government assistance attributable to that portion of the expenditure that the corporation has received, is entitled to receive or may reasonably expect to receive, on or before the corporation’s filing-due date for the taxation year; and

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

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

468. (1) Section 1029.8.36.166.66 of the Act is amended by replacing “30%” in the first paragraph by “24%”.

(2) Subsection 1 applies in respect of the portion of qualified wages that is incurred after 4 June 2014. However, where section 1029.8.36.166.66 of the

Act applies to a taxation year that ends after 4 June 2014 and that includes that date, and the amount of qualified wages that a qualified corporation incurs in the year in respect of an eligible employee for all or part of the year is, because of the definition of "qualified wages" in the first paragraph of section 1029.8.36.166.65 of the Act, limited to the amount obtained under paragraph *a* of that definition, the portion of qualified wages that is incurred after 4 June 2014 is deemed to be equal to the amount by which the amount of the qualified wages exceeding the portion of the expenditure incurred as wages by the qualified corporation, in respect of the employee, in the year and before 5 June 2014 while the employee qualified as an eligible employee of the qualified corporation, exceeds the aggregate of

(1) the aggregate of all amounts each of which is an amount of government assistance or non-government assistance attributable to that portion of the expenditure that the qualified corporation has received, is entitled to receive or may reasonably expect to receive, on or before the qualified corporation's filing-due date for the taxation year; and

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

469. (1) Section 1029.8.36.166.70 of the Act is amended by replacing "40%" in the portion of the first paragraph before subparagraph *a* by "32%".

(2) Subsection 1 applies in respect of the portion of qualified expenditure that is incurred after 4 June 2014. However, where section 1029.8.36.166.70 of the Act applies to a taxation year that ends after 4 June 2014 and that includes that date, for the purpose of determining the portion of the amount deemed to have been paid to the Minister under the first paragraph of that section in respect of the portion of the qualified expenditure for the year that is incurred after that date, the corporation's qualified expenditure limit for the year referred to in subparagraph *b* of that paragraph is to be replaced by the amount by which that limit exceeds the portion of the corporation's qualified expenditure for the year that is incurred before 5 June 2014 and that, for the purpose of determining the portion of the amount deemed to have been paid to the Minister under the first paragraph in its respect, is referred to in subparagraph *a* of that first paragraph.

470. (1) Section 1029.8.36.167 of the Act is amended by inserting the following definition in alphabetical order in the first paragraph:

"“associated group” in a taxation year has the meaning assigned by section 1029.8.36.167.1;”.

(2) Subsection 1 has effect from 21 December 2013.

471. (1) The Act is amended by inserting the following section after section 1029.8.36.167:

“**1029.8.36.167.1.** An associated group in a taxation year means all the corporations that are associated with each other at any given time in the year.

For the purposes of the first paragraph, the following rules apply:

(*a*) a business carried on by an individual, other than a trust, is deemed to be carried on by a corporation all the voting shares in the capital stock of which are owned at the given time by the individual;

(*b*) a partnership is deemed to be a corporation whose taxation year corresponds to the partnership's fiscal period and all the voting shares in the capital stock of which are owned at the given time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership's fiscal period that includes that time; and

(*c*) a trust is deemed to be a corporation all the voting shares in the capital stock of which

i. in the case of a testamentary trust under which one or more beneficiaries are entitled to receive all of the income of the trust that arose before the date of death of one or the last surviving of those beneficiaries (in this subparagraph *c* referred to as the “distribution date”) and under which no other person can, before the distribution date, receive or otherwise obtain the enjoyment of any of the income or capital of the trust,

(1) if such a beneficiary's share of the income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, and if the given time occurs before the distribution date, are owned at that time by the beneficiary, or

(2) if subparagraph 1 does not apply and the given time occurs before the distribution date, are owned at that time by such a beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of the beneficial interests in the trust of all the beneficiaries,

ii. if a beneficiary's share of the accumulating income or of the capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, are owned at the given time by the beneficiary, unless subparagraph i applies and that time occurs before the distribution date,

iii. in any case where subparagraph ii does not apply, are owned at the given time by the beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of all beneficial interests in the trust, unless subparagraph i applies and that time occurs before the distribution date, and

iv. in the case of a trust referred to in section 467, are owned at the given time by the person referred to in that section from whom property of the trust or property for which property of the trust was substituted was directly or indirectly received."

(2) Subsection 1 has effect from 21 December 2013.

472. (1) Section 1029.8.36.168 of the Act is amended, in the first paragraph,

(1) by replacing "15%" in subparagraph *a* by "12%";

(2) by replacing "18.75%" in subparagraph *b* by "15%";

(3) by replacing "30%" in subparagraph *c* by "24%".

(2) Subsection 1 applies in respect of eligible expenses incurred after 4 June 2014.

473. (1) Section 1029.8.36.169 of the Act is amended, in the first paragraph,

(1) by replacing "15%" in subparagraph *a* by "12%";

(2) by replacing "18.75%" in subparagraph *b* by "15%";

(3) by replacing "30%" in subparagraph *c* by "24%".

(2) Subsection 1 applies in respect of eligible expenses incurred after 4 June 2014.

474. (1) Section 1029.8.36.170 of the Act is amended

(1) by replacing "15%" in subparagraph *a* of the first paragraph by "12%";

(2) by replacing "35%" in subparagraph *b* of the first paragraph by "28%";

(3) by replacing "38.75%" in subparagraph *c* of the first paragraph by "31%";

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

"The qualified corporation for a taxation year to which the first paragraph refers is a corporation that does not operate a mineral resource or an oil or gas well and that is not, in the year, a member of an associated group a member of which operates a mineral resource or an oil or gas well."

(2) Paragraphs 1 to 3 of subsection 1 apply in respect of eligible expenses incurred after 4 June 2014.

(3) Paragraph 4 of subsection 1 applies to a taxation year that begins after 20 December 2013.

475. (1) Section 1029.8.36.171 of the Act is amended

(1) by replacing "15%" in subparagraph *a* of the first paragraph by "12%";

(2) by replacing "35%" in subparagraph *b* of the first paragraph by "28%";

(3) by replacing "38.75%" in subparagraph *c* of the first paragraph by "31%";

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

"The qualified partnership to which the first paragraph refers is a partnership that does not operate a mineral resource or an oil or gas well and no member of which operates, or is, in the taxation year of the qualified partnership referred to in that paragraph, a member of an associated group one of whose members operates, a mineral resource or an oil or gas well."

(2) Paragraphs 1 to 3 of subsection 1 apply in respect of eligible expenses incurred after 4 June 2014.

(3) Paragraph 4 of subsection 1 applies to a fiscal period of a partnership that begins after 20 December 2013.

476. (1) Section 1029.8.50 of the Act is amended by replacing subparagraph *b* of the eighth paragraph by the following subparagraph:

"(*b*) an amount that, under subparagraph *a* of the sixth paragraph of section 766.3.2, is deemed to be deducted in computing an individual's taxable income or tax payable under this Part for a taxation year to which the averaging applies, because it is deducted in that computation for the purpose of establishing the amount determined in respect of the individual under subparagraph *a* or *d* of the second paragraph of section 766.3.2 or subparagraph *b* of the third paragraph of that section for the taxation year to which the averaging applies, may not be taken into account for the purpose of establishing the amount determined in respect of the individual under subparagraph *a* or *b* of the third paragraph for the taxation year to which the averaging applies."

(2) Subsection 1 applies from the taxation year 2013.

477. (1) Section 1029.8.50.3 of the Act is amended by replacing both occurrences of "766.17" by "766.3.2".

(2) Subsection 1 applies from the taxation year 2013.

478. (1) Section 1029.8.61.5 of the Act is amended by striking out the fifth paragraph.

(2) Subsection 1 applies from the taxation year 2014.

479. (1) The Act is amended by inserting the following section after section 1029.8.61.94:

"**1029.8.61.94.1.** For the purposes of section 1029.8.61.93, where, but for this section, two persons would be eligible relatives of each other and each person would be deemed to have paid to the Minister, on account of the person's tax payable for a taxation year, an amount under section 1029.8.61.93 in respect of the other person, only one of them may be considered to be the eligible relative of an individual."

(2) Subsection 1 applies from the taxation year 2013.

480. (1) Section 1029.8.61.98 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1029.8.61.98.** An eligible individual for a taxation year is deemed to have paid to the Minister, on the individual's balance-due day for that year, on account of the individual's tax payable under this Part for that taxation year, an amount equal to 20% of the total of the amounts each of which is the aggregate of the expenses paid in the year by the individual, or by the person who is the individual's spouse at the time of payment, in respect of the individual's stay, begun in the year or the preceding year, in a functional rehabilitation transition unit to the extent of the portion of that aggregate that is attributable to a stay of no more than 60 days."

(2) Subsection 1 applies from the taxation year 2012.

481. (1) Section 1029.8.61.101 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1029.8.61.101.** An eligible individual for a taxation year is deemed to have paid to the Minister, on the individual's balance-due day for that year, on account of the individual's tax payable under this Part for that taxation year, an amount equal to 20% of the amount by which $500 is exceeded by the aggregate of all amounts each of which is an amount paid in the year by the individual, or by the person who is the individual's spouse at the time of payment, for the acquisition or rental, including installation costs, of a qualified property intended for use in the individual's principal place of residence."

(2) Subsection 1 applies from the taxation year 2012.

482. (1) Section 1029.8.62 of the Act is amended by replacing the portion of the definition of "eligible expenses" in the first paragraph before paragraph *a* by the following:

““eligible expenses” in respect of the adoption of a person by an individual means the following expenses, to the extent that they are reasonable and paid after an application was made for registration with the Minister of Health and Social Services or a certified organization:”.

(2) Subsection 1 applies from the taxation year 2013.

483. (1) The Act is amended by inserting the following after section 1029.8.66.5:

“**DIVISION II.12.2**

“CREDIT FOR CHILDREN’S ACTIVITIES

“§1.—*Interpretation and general rules*

“**1029.8.66.6.** In this division,

“artistic, cultural, recreational or developmental activity” means a supervised activity, including an activity adapted for a child with an impairment, that is suitable for children (other than a physical activity) and that

(*a*) is intended to contribute to a child’s ability to develop creative skills or expertise, acquire and apply knowledge, or improve dexterity or coordination, in an artistic or cultural discipline including

i. literary arts,

ii. visual arts,

iii. performing arts,

iv. music,

v. media,

vi. languages,

vii. customs, and

viii. heritage;

(*b*) provides a substantial focus on wilderness and the natural environment;

(*c*) assists with the development and use of intellectual skills;

(*d*) includes structured interaction among children where supervisors teach or assist children to develop interpersonal skills; or

(*e*) provides enrichment or tutoring in academic subjects;

"child with an impairment" for a taxation year means a child in respect of whom subparagraphs *a* to *c* of the first paragraph of section 752.0.14 apply for the year;

"eligible child" of an individual for a taxation year means a child of the individual who, at the beginning of the year, is at least 5 years of age and has not reached 16 years of age or, if the child is a child with an impairment for the year, 18 years of age;

"eligible expense" of an individual for a taxation year in respect of an eligible child of the individual for the year means, subject to section 1029.8.66.7, an amount paid in the year by the individual to a person, other than a person who is, when the payment is made, the individual's spouse or under 18 years of age, or to a partnership, to the extent that the amount is attributable to the cost of registration or membership of the child in a recognized program of activities offered by the person or partnership;

"eligible expenses limit" applicable for a taxation year in respect of an individual's eligible child for the year means

(*a*) where the child is a child with an impairment for the year, an amount equal to

i. $200, for the taxation year 2013,

ii. $400, for the taxation year 2014,

iii. $600, for the taxation year 2015,

iv. $800, for the taxation year 2016, and

v. $1,000, for a taxation year subsequent to 2016; and

(*b*) in any other case, an amount equal to

i. $100, for the taxation year 2013,

ii. $200, for the taxation year 2014,

iii. $300, for the taxation year 2015,

iv. $400, for the taxation year 2016, and

v. $500, for a taxation year subsequent to 2016;

"eligible spouse" of an individual for a taxation year means the person who is the individual's eligible spouse for the year within the meaning of sections 776.41.1 to 776.41.4;

"excluded individual" for a taxation year means

(*a*) an individual whose family income for the year exceeds $130,000; or

(*b*) an individual who is exempt from tax for the year under section 982 or 983 or under any of subparagraphs *a* to *d* and *f* of the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002) or that individual's eligible spouse for the year;

"family income" of an individual for a taxation year means the aggregate of the income of the individual for the year and the income, for the year, of the individual's eligible spouse for the year;

"physical activity" means a supervised activity that is suitable for children (other than an activity where a child rides on or in a motor vehicle as an essential component of the activity) and that

(*a*) where the child is a child with an impairment, enables the child to move around and observably expend energy in a recreational context; and

(*b*) in any other case, contributes to cardiorespiratory endurance and the development of any of the following aptitudes:

i. muscular strength,

ii. muscular endurance,

iii. flexibility, and

iv. balance;

"recognized program of activities" means

(*a*) a weekly program of a duration of eight or more consecutive weeks in which all or substantially all the activities include a significant amount of physical activity or artistic, cultural, recreational or developmental activity;

(*b*) a program of a duration of five or more consecutive days of which more than 50% of the daily activities include a significant amount of physical activity or artistic, cultural, recreational or developmental activity;

(*c*) a program of a duration of eight or more consecutive weeks, offered to children by a club, association or similar organization (in this definition referred to as an "entity") in circumstances where a participant in the program may select amongst a variety of activities if

i. more than 50% of the activities offered to children by the entity are activities that include a significant amount of physical activity or artistic, cultural, recreational or developmental activity, or

ii. more than 50% of the time scheduled for activities offered to children in the program is scheduled for activities that include a significant amount of physical activity or artistic, cultural, recreational or developmental activity;

(*d*) a membership in an entity of a duration of eight or more consecutive weeks if more than 50% of the activities offered to children by the entity include a significant amount of physical activity or artistic, cultural, recreational or developmental activity;

(*e*) a portion of a program (other than a program described in paragraph *c*) of a duration of eight or more consecutive weeks, offered to children by an entity in circumstances where a participant may select amongst a variety of activities

i. that is the percentage of the activities offered to children by the entity that are activities that include a significant amount of physical activity or artistic, cultural, recreational or developmental activity, or

ii. that is the percentage of the time scheduled for activities in the program that is scheduled for activities that include a significant amount of physical activity or artistic, cultural, recreational or developmental activity; or

(*f*) a portion of a membership in an entity (other than a membership described in paragraph *d*) of a duration of eight or more consecutive weeks that is the percentage of the activities offered to children by the entity that are activities that include a significant amount of physical activity or artistic, cultural, recreational or developmental activity.

For the purposes of the definition of "physical activity" in the first paragraph, horseback riding is deemed to be an activity that contributes to cardiorespiratory endurance and the development of the aptitudes listed in subparagraphs i to iv of paragraph *b* of that definition.

For the purposes of the definition of "eligible expense" in the first paragraph, the cost of registration or membership in a program offered by a person or a partnership includes the cost to the person or partnership with respect to the program's administration, courses, rental of required facilities, and uniforms and equipment that the participants in the program may not acquire for a price that is lower than their fair market value at the time, if any, they are so acquired, but does not include the cost of accommodation, travel, food or beverages.

For the purposes of the definition of "recognized program of activities" in the first paragraph, a child's participation in a program or a portion of a program and the child's membership in a club, association or similar organization must not be part of a school's curriculum.

For the purposes of the definition of "family income" in the first paragraph, where an individual was not resident in Canada throughout a taxation year, the individual's income for the year is deemed to be equal to the income that would be determined in respect of the individual for the year under this Part if the

individual had been resident in Québec and in Canada throughout the year or, if the individual died in the year, throughout the period of the year preceding the time of death.

"**1029.8.66.7.** An individual's eligible expense for a taxation year does not include

(*a*) an amount that was deducted in computing a taxpayer's income or taxable income;

(*b*) an amount that was taken into account in computing

i. an amount deducted in computing an individual's tax payable under this Part, or

ii. an amount that an individual is deemed to have paid to the Minister on account of the individual's tax payable under this chapter, but otherwise than under this division; and

(*c*) an amount in respect of which a taxpayer is or was entitled to a reimbursement, or another form of assistance, except to the extent that the amount is included in computing the income of any taxpayer and is not deductible in computing that taxpayer's income or taxable income.

"**1029.8.66.8.** If the aggregate of all eligible expenses for a particular taxation year, in respect of an eligible child who is, for the particular year, a child with an impairment, each of which is an amount paid at any time in the year by an individual or by the individual's spouse at that time, is at least equal to 25% of the amount specified for the particular year in paragraph *b* of the definition of "eligible expenses limit" in the first paragraph of section 1029.8.66.6, the individual may add to the individual's eligible expenses for the particular year in respect of the child, an amount not exceeding the amount specified in that paragraph for the particular year.

If, for a taxation year, more than one individual may add to the aggregate of their respective eligible expenses an amount under the first paragraph, in respect of the same eligible child, the total of the amounts those individuals may so include under that paragraph for the year may not exceed the amount specified for the year in paragraph *b* of the definition of "eligible expenses limit" in the first paragraph of section 1029.8.66.6.

If those individuals cannot agree as to what portion of the amount they each could, under this section, include in the aggregate of their respective eligible expenses, the Minister may determine that portion of the amount for the year.

"§2. — *Credit*

"**1029.8.66.9.** An individual who is resident in Québec at the end of 31 December of a taxation year, other than an excluded individual for the year,

and who files a fiscal return under section 1000 for that year is deemed to have paid to the Minister, on the individual's balance-due day for that year, on account of the individual's tax payable for that year under this Part, an amount equal to 20% of the aggregate of all amounts each of which is, in respect of an eligible child of the individual for the year, the lesser of

(*a*) the aggregate of the individual's eligible expenses for the year and, if applicable, those of the individual's eligible spouse for the year, in respect of the child; and

(*b*) the eligible expenses limit that applies for the year in respect of the child.

For the purposes of this section, an individual who was resident in Québec immediately before the individual's death is deemed to be resident in Québec at the end of 31 December of the year in which the individual died.

An individual may be deemed to have paid an amount to the Minister under the first paragraph for a taxation year in respect of an eligible expense only if the individual holds a receipt, containing the prescribed information and constituting proof of payment of the expense, issued by the person or partnership who offered the eligible child a recognized program of activities.

"**1029.8.66.10.** If, for a taxation year, more than one individual may be deemed to have paid an amount to the Minister under section 1029.8.66.9 in respect of the same eligible child, the total of the amounts each of those individuals would otherwise be deemed to have paid to the Minister under that section for the year, in relation to the eligible child, may not exceed the particular amount that only one of those individuals would be deemed to have paid to the Minister under that section for the year, in relation to the eligible child, if that individual's eligible expenses for the year were composed of all the eligible expenses, determined otherwise in respect of the eligible child, of all of those individuals for the year.

If those individuals cannot agree as to what portion of the particular amount each would be deemed to have paid to the Minister under section 1029.8.66.9, the Minister may determine what portion of that amount is deemed paid by each individual under that section.

"**DIVISION II.12.3**

"CREDIT FOR SENIORS' ACTIVITIES

"§1.—*Interpretation and general rules*

"**1029.8.66.11.** In this division,

"artistic, cultural or recreational activity" means any structured activity, other than physical activity, that

(*a*) is designed to enhance a person's ability to develop creative skills, to acquire and apply knowledge or to improve dexterity or coordination in an artistic or cultural discipline, such as

i. literary arts,

ii. visual arts,

iii. handicrafts,

iv. song, music or theatre, and

v. languages;

(*b*) provides a substantial focus on wilderness and the natural environment;

(*c*) provides a substantial focus on information and communications technologies;

(*d*) provides a support for skills development; or

(*e*) assists with the development and use of intellectual skills;

"eligible expense" of an eligible individual for a taxation year means, subject to section 1029.8.66.13, an amount paid in the year to a person or partnership, other than a person or partnership that is, when the payment is made, described in section 1029.8.66.12 in relation to the eligible individual, to the extent that the amount is attributable to the cost of registration or membership of the eligible individual in a recognized program of activities offered by the person or partnership;

"eligible individual" for a taxation year means an individual, other than an excluded individual for the year, who, at the end of 31 December of the year, is 70 years of age or over and is resident in Québec or who, if the individual died in the year, had reached that age and was resident in Québec immediately before the death;

"eligible spouse" of an individual for a taxation year means the person who is the individual's eligible spouse for the year within the meaning of sections 776.41.1 to 776.41.4;

"excluded individual" for a taxation year means

(*a*) an individual whose income for the year exceeds $40,000; or

(*b*) an individual who is exempt from tax for the year under section 982 or 983 or any of subparagraphs *a* to *d* and *f* of the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002) or that individual's eligible spouse for the year;

"physical activity" means any structured activity, other than an activity where a person rides on or in a motor vehicle as an essential component of the activity, that contributes to the maintenance or development of cardiorespiratory endurance, muscular strength, muscular endurance, flexibility or balance;

"private seniors' residence" has the meaning that would be assigned by the first paragraph of section 1029.8.61.1 if the definition were read without reference to "for a particular month" and ", at the beginning of the particular month,";

"recognized program of activities" means

(*a*) a weekly program of a duration of eight or more consecutive weeks in which all or substantially all the activities include a significant amount of physical activity or artistic, cultural or recreational activity;

(*b*) a program of a duration of five or more consecutive days of which more than 50% of the daily activities include a significant amount of physical activity or artistic, cultural or recreational activity;

(*c*) a program of a duration of eight or more consecutive weeks offered to seniors by a club, association or similar organization (in this definition referred to as an "entity") in circumstances where a participant in the program may select amongst a variety of activities if

i. more than 50% of the activities offered to seniors by the entity are activities that include a significant amount of physical activity or artistic, cultural or recreational activity, or

ii. more than 50% of the time scheduled for activities offered to seniors in the program is scheduled for activities that include a significant amount of physical activity or artistic, cultural or recreational activity;

(*d*) a membership in an entity of a duration of eight or more consecutive weeks if more than 50% of the activities offered to seniors by the entity include a significant amount of physical activity or artistic, cultural or recreational activity;

(*e*) a portion of a program (other than a program described in paragraph *c*) of a duration of eight or more consecutive weeks, offered to seniors by an entity in circumstances where a participant may select amongst a variety of activities

i. that is the percentage of the activities offered to seniors by the entity that are activities that include a significant amount of physical activity or artistic, cultural or recreational activity, or

ii. that is the percentage of the time scheduled for activities in the program that is scheduled for activities that include a significant amount of physical activity or artistic, cultural or recreational activity; or

(*f*) a portion of a membership in an entity (other than a membership described in paragraph *d*) of a duration of eight or more consecutive weeks that is the percentage of the activities offered to seniors by the entity that are activities that include a significant amount of physical activity or artistic, cultural or recreational activity.

For the purposes of the definition of "eligible expense" in the first paragraph, the cost of registration or membership in a program offered by a person or a partnership includes the cost to the person or partnership with respect to the program's administration, courses, rental of required facilities, and uniforms and equipment that the participants in the program may not acquire for a price that is lower than their fair market value at the time, if any, they are so acquired, but does not include the cost of accommodation, travel, food or beverages.

For the purposes of the definition of "excluded individual" in the first paragraph, where an individual was not resident in Canada throughout a taxation year, the individual's income for the year is deemed to be equal to the income that would be determined in respect of the individual for the year under this Part if the individual had been resident in Québec and in Canada throughout the year or, if the individual died in the year, throughout the period of the year preceding the time of death.

"**1029.8.66.12.** A person or partnership to which the definition of "eligible expense" in the first paragraph of section 1029.8.66.11 refers in relation to an eligible individual is a person or partnership that

(*a*) operates a private seniors' residence or is a private institution not under agreement that operates a residential and long-term care centre governed by the Act respecting health services and social services (chapter S-4.2) if the eligible individual lives in the residence or in a facility maintained by the institution, as the case may be; or

(*b*) is related to the eligible individual and does not hold a registration number under the Act respecting the Québec sales tax (chapter T-0.1).

"**1029.8.66.13.** An eligible individual's eligible expense for a taxation year does not include

(*a*) an amount that was taken into account in computing

i. an amount deducted in computing an individual's tax payable under this Part, or

ii. an amount that an individual is deemed to have paid to the Minister on account of the individual's tax payable under this chapter, but otherwise than under this division; and

(*b*) an amount in respect of which a taxpayer is or was entitled to a reimbursement, or another form of assistance, except to the extent that the

amount is included in computing the income of any taxpayer and is not deductible in computing the taxpayer's income or taxable income.

"§2. — *Credit*

"**1029.8.66.14.** An eligible individual for a taxation year who files a fiscal return under section 1000 for that year is deemed to have paid to the Minister, on the individual's balance-due day for that year, on account of the individual's tax payable for that year under this Part, an amount equal to 20% of the lesser of $200 and the total of eligible expenses paid in the year by the eligible individual or by the person who is the eligible individual's spouse at the time of payment.

An eligible individual may be deemed to have paid an amount to the Minister under the first paragraph for a taxation year in respect of an eligible expense only if the eligible individual holds a receipt, containing the prescribed information and constituting proof of payment of the expense, issued by the person or partnership that offered the eligible individual a recognized program of activities."

(2) Subsection 1, where it enacts Division II.12.2 of Chapter III.1 of Title III of Book IX of Part I of the Act, applies in respect of an amount paid after 31 December 2012 in relation to activities offered after that date. However, where section 1029.8.66.9 of the Act applies to the taxation year 2013, it is to be read as if the following paragraph were added after the third paragraph:

"An individual referred to in the first paragraph shall keep the receipts in respect of which an amount is included in computing an eligible expense for six years after the last year to which they relate."

(3) Subsection 1, where it enacts Division II.12.3 of Chapter III.1 of Title III of Book IX of Part I of the Act, applies in respect of an amount paid after 4 June 2014 in relation to activities offered after that date.

484. (1) Section 1029.8.67 of the Act is amended by replacing the definition of "qualified educational institution" by the following definition:

"“qualified educational institution” means an educational institution referred to in subparagraph i of paragraph *a* of section 752.0.18.10 or a secondary school."

(2) Subsection 1 applies from the taxation year 2013.

485. (1) Section 1029.8.79 of the Act is amended by replacing "paragraph *c*" in subparagraphs *b* and *c* of the first paragraph by "paragraph *d*".

(2) Subsection 1 applies from the taxation year 2013.

486. Section 1029.8.116.2.1 of the Act is replaced by the following section:

“**1029.8.116.2.1.** For the purposes of paragraph *a* of the definition of “work income” in section 1029.8.116.1, the income of an individual for a taxation year from a previous office or employment is deemed to be equal to zero, if each of the amounts that make up the income is the value of a benefit received or enjoyed by the individual in the year because of that office or employment.”

487. (1) Section 1029.8.116.16 of the Act is amended

(1) by striking out “that is subsequent to the month of June 2011” in the portion of the first paragraph before the formula;

(2) by replacing “$265” and “$128” wherever they appear in subparagraphs i to iii of subparagraph *a* of the second paragraph by “$275” and “$132”, respectively;

(3) by replacing “$515”, “$625” and “$110” wherever they appear in subparagraphs i to v of subparagraph *b* of the second paragraph by “$533”, “$647” and “$114”, respectively;

(4) by replacing “$790” and “$339” wherever they appear in subparagraphs i to iv of subparagraph *c* of the second paragraph by “$1,620” and “$350”, respectively;

(5) by replacing “$30,875” in subparagraph *c* of the third paragraph by “$32,795”.

(2) Subsection 1 applies from the taxation year 2014.

488. Section 1029.8.116.17 of the Act is amended by replacing the portion before paragraph *a* by the following:

“**1029.8.116.17.** If section 1029.8.116.16, as it read before 1 January 2012, applies in respect of a particular month included in the taxation year 2011, it is to be read”.

489. (1) Section 1029.8.116.34 of the Act is replaced by the following section:

“**1029.8.116.34.** If a person is a debtor under a fiscal law or about to become so, or is in debt to the State under an Act, other than a fiscal law, referred to in a regulation made under the second paragraph of section 31 of the Tax Administration Act (chapter A-6.002), and the person is, for a particular month, described in the second paragraph, the Minister may not, despite that section 31, allocate to the payment of the debt of that person more than 50% of the amount to be paid to the person for the particular month in respect of an amount deemed under section 1029.8.116.16 to be an overpayment of the person’s tax payable for a taxation year.

The person referred to in the first paragraph is

(*a*) 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) if the person's status as a recipient under such a program has been brought to the attention of the Minister at least 21 days before the date provided for the payment of the amount for the particular month; or

(*b*) a person whose family income for the base year relating to the particular month is equal to or less than $20,000, according to the last notice of determination sent to the person."

(2) Subsection 1 applies in respect of an amount to be paid in relation to a month subsequent to the month of June 2014.

490. Section 1029.8.117 of the Act is amended by replacing the second paragraph by the following paragraph:

"For the purposes of paragraph *c* of the definition of "eligible individual" in the first paragraph, the income of an individual for a taxation year from a previous office or employment is deemed to be equal to zero, if each of the amounts that make up the income is the value of a benefit received or enjoyed by the individual in the year because of that office or employment."

491. Section 1029.8.150 of the Act is amended by striking out the third paragraph.

492. (1) The Act is amended by inserting the following after section 1029.8.152:

"**DIVISION II.23**

"CREDIT FOR ECO-FRIENDLY RENOVATION

"§1.—*Interpretation and general rules*

"**1029.8.153.** In this division,

"eco-friendly renovation agreement" entered into in respect of an individual's eligible dwelling means an agreement under which a qualified contractor undertakes to carry out recognized eco-friendly renovation work in respect of the individual's eligible dwelling that is entered into after 7 October 2013 and before 1 November 2014 between the qualified contractor and

(*a*) the individual;

(*b*) a person who, at the time the agreement is entered into, is either the individual's spouse, or another individual who is the owner of the eligible dwelling or the other individual's spouse; or

(*c*) where the individual's eligible dwelling is an apartment in an immovable under divided co-ownership, the syndicate of co-owners of the immovable;

"eco-friendly renovation expenditure" means an expenditure that is attributable to the carrying out of recognized eco-friendly renovation work provided for in an eco-friendly renovation agreement and that is

(*a*) the cost of a service supplied to carry out the work by a qualified contractor who is a party to the eco-friendly renovation agreement, including the amount of any goods and services tax and Québec sales tax applicable;

(*b*) the cost of a movable property that enters into the carrying out of the recognized eco-friendly renovation work provided for in the eco-friendly renovation agreement, including the amount of any goods and services tax and Québec sales tax applicable, provided that the movable property was acquired from the qualified contractor or a merchant holding a registration number assigned under the Act respecting the Québec sales tax (chapter T-0.1) and that it complies, where required, with the energy or environmental standards to which the definition of "recognized eco-friendly renovation work" refers in respect of the property; or

(*c*) the cost of a permit necessary to carry out the recognized eco-friendly renovation work, including the cost of studies carried out to obtain such a permit;

"eligible dwelling" of an individual means a dwelling that is located in Québec, other than an excluded dwelling, of which construction is completed before 1 January 2013 and of which the individual is the owner when the eco-friendly renovation expenditures are incurred and that is

(*a*) an individual house that is detached, semi-detached or a row house, a permanently installed manufactured home or mobile home, an apartment in an immovable under divided co-ownership or a unit in a multiple-unit residential complex that constitutes, at that time, the individual's principal place of residence; or

(*b*) is a cottage suitable for year-round occupancy that is normally occupied by the individual;

"excluded dwelling" means a dwelling that, before recognized eco-friendly renovation work was carried out, was the subject of

(*a*) a notice of expropriation or a notice of intention to expropriate;

(*b*) a reserve for public purposes; or

(*c*) a prior notice of the exercise of a hypothecary right registered in the registry office or any other procedure calling the individual's right of ownership of the dwelling into question;

"qualified contractor" in relation to an eco-friendly renovation agreement entered into in respect of an individual's eligible dwelling means a person or a partnership meeting the following conditions:

(*a*) at the time the agreement is entered into, the person or partnership has an establishment in Québec and, if the person is an individual, is neither the owner of the eligible dwelling nor the spouse of one of the owners of the eligible dwelling; and

(*b*) at the time the recognized eco-friendly renovation work is being carried out and if required for the carrying out of such work, the person or partnership is the holder of the appropriate licence issued by the Régie du bâtiment du Québec, the Corporation des maîtres électriciens du Québec or the Corporation des maîtres mécaniciens en tuyauterie du Québec and, if applicable, has paid the licence security payable under the Building Act (chapter B-1.1);

"qualified expenditure" of an individual, in relation to an eligible dwelling of the individual, for a particular taxation year that is either the taxation year 2013 or the taxation year 2014 means the aggregate of all amounts each of which is an eco-friendly renovation expenditure of the individual that is paid, in relation to the eligible dwelling, by the individual or the individual's legal representative, by a person who is the individual's spouse at the time the payment is made, or by any other individual who, at the time the expenditure is incurred, owns the eligible dwelling, in either of the following periods:

(*a*) after 7 October 2013 and before 1 January 2014, where the particular year is the taxation year 2013; or

(*b*) after 31 December 2013 and before 1 May 2015, where the particular year is the taxation year 2014;

"recognized eco-friendly renovation work" in respect of a dwelling means work carried out in compliance with the rules set out in any Act, regulation or by-law of Canada, Québec or a municipality of Québec and the policies that apply according to the type of intervention, including necessary site restoration work, that is

(*a*) work relating to the insulation of the roof, exterior walls, foundations and exposed floors provided the work is made using insulation materials that do not contain urea formaldehyde or that have low levels of volatile organic compounds certified "GREENGUARD" or "EcoLogo environmental choice", and that the insulation materials satisfy the following standards:

i. in the case of the insulation of the attic, the insulating value achieved must be R-41 (RSI 7.22) or more,

ii. in the case of the insulation of a flat roof or of a cathedral ceiling, the insulating value achieved must be R-28 (RSI 4.93) or more,

iii. in the case of the insulation of the exterior walls, the increase in the insulating value must be R-3.8 (RSI 0.67) or more,

iv. in the case of the insulation of the basement, including the header area,

(1) for the walls, the insulating value achieved must be R-17 (RSI 3.0) or more, and

(2) for the header area, the insulating value achieved must be R-20 (RSI 3.52) or more,

v. in the case of the insulation of the crawl space, including the header area,

(1) for the exterior walls, including the header area, the insulating value achieved must be R-17 (RSI 3.0) or more, and

(2) for the floor area above the crawl space, the insulating value achieved must be R-24 (RSI 4.23) or more, and

vi. in the case of the insulation of exposed floors, the insulating value achieved must be R-29.5 (RSI 5.20) or more;

(*b*) work relating to the water-proof sealing of the foundations or the air sealing of the envelope of the dwelling or of a portion of it, such as the walls, doors, windows and skylights;

(*c*) work relating to the replacement or addition of doors, windows and skylights with "ENERGY STAR" qualified models for the climate zone where the dwelling is located;

(*d*) work relating to the replacement of a propane or natural gas heating system appliance with one of the following appliances using the same fuel:

i. an "ENERGY STAR" qualified furnace with an Annual Fuel Utilization Efficiency (AFUE) of at least 95% and equipped with a brushless direct current (DC) motor,

ii. a zero-clearance furnace with an AFUE of at least 95%, if the dwelling is a mobile home, and

iii. an "ENERGY STAR" qualified boiler with an AFUE of at least 95%;

(*e*) work relating to the replacement of an indoor wood-burning system or appliance with one of the following:

i. an indoor wood-burning system or appliance that complies with the CSA-B415.1-10 standard or the 40 CFR Part 60 Subpart AAA standard of the Environmental Protection Agency (EPA) of the United States on wood-burning appliances; if the appliance is not tested by the EPA, it must be certified in accordance with the CSA-B415.1-10 standard,

ii. an indoor pellet-burning appliance, including stoves, furnaces and boilers that burn wood, corn, grain or cherry pits, and

iii. an indoor masonry heater;

(*f*) work relating to the replacement of a solid fuel-fired outdoor boiler with an outdoor wood-burning heating system that complies with the CAN/CSA-B415.1 standard or the Outdoor Wood-fired Hydronic Heater program of the EPA (OWHH Method 28, phase 1 or 2), provided the capacity of the new system is equal to or smaller than the capacity of the one it replaces;

(*g*) work relating to the installation of an "ENERGY STAR" qualified central split or ductless mini-split air-source heat pump including an outdoor unit and at least one indoor head per floor, excluding the basement, that has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the following minimum requirements:

i. it has a Seasonal Energy Efficiency Ratio (SEER) of 14.5,

ii. it has an Energy Efficiency Ratio (EER) of 12.0,

iii. it has a Heating Seasonal Performance Factor (HSPF) of 7.1 for region V, and

iv. it has a heating capacity of 12,000 Btu/h;

(*h*) work relating to the installation of a geothermal system certified by the Canadian GeoExchange Coalition (CGC); for that purpose, only a CGC-certified business may install the heat pump in accordance with the CAN/CSA-C448 standard and the CGC must certify the system after installation;

(*i*) work relating to the replacement of the heat pump of an existing geothermal system; for that purpose, only a business certified by the CGC may install the heat pump in accordance with the CAN/CSA-C448 standard;

(*j*) work relating to the replacement of an oil heating system with a system using propane or natural gas or the replacement of a propane heating system with a system using natural gas, provided the new system uses one of the following heating appliances:

i. an "ENERGY STAR" qualified furnace with an Annual Fuel Utilization Efficiency (AFUE) of at least 95% and equipped with a brushless direct current (DC) motor,

ii. a zero-clearance furnace with an AFUE of at least 95%, if the dwelling is a mobile home, and

iii. an "ENERGY STAR" qualified boiler with an AFUE of at least 95%;

(*k*) work relating to the replacement of an oil, propane or natural gas heating system with a system using electricity;

(*l*) work relating to the replacement of an oil, propane, natural gas or electricity heating system with a qualified integrated mechanical system (IMS) that is CSA-P.10-07 certified and achieves the premium performance rating;

(*m*) work relating to the installation of solar thermal panels that comply with the CAN/CSA-F378 standard;

(*n*) work relating to the installation of combined photovoltaic-thermal solar panels that comply with the CAN/CSA-C61215-08 and CAN/CSA-F378 standards;

(*o*) work relating to the replacement of a window air-conditioning unit or central air-conditioning system with an "ENERGY STAR" qualified central split or ductless mini-split air-conditioning system including an outdoor unit and at least one indoor head per floor, excluding the basement, that has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the minimum requirements specified in subparagraphs i and ii of paragraph *g*;

(*p*) work relating to the replacement of a central air-conditioning system with an "ENERGY STAR" qualified central split or ductless mini-split air-source heat pump including an outdoor unit and at least one indoor head per floor, excluding the basement, that has an Air-Conditioning, Heating, and Refrigeration Institute (AHRI) number and satisfies the minimum requirements specified in subparagraphs i to iv of paragraph *g*;

(*q*) work relating to the replacement of a propane or natural gas water heater with one of the following appliances using the same fuel:

i. an "ENERGY STAR" qualified instantaneous water heater that has an energy factor (EF) of at least 0.82,

ii. an "ENERGY STAR" qualified instantaneous condensing water heater that has an EF of at least 0.90, or

iii. a condensing storage-type water heater that has a thermal efficiency of 95% or more;

(*r*) work relating to the replacement of an oil-fired water heater with a water heater using propane or natural gas or the replacement of a propane-fired water heater with a water heater using natural gas, provided the new water heater is described in any of subparagraphs i to iii of paragraph *q*;

(*s*) work relating to the replacement of an oil, propane or natural gas water heater with a water heater using electricity;

(*t*) work relating to the installation of a solar hot water system that provides a minimum energy contribution of seven gigajoules per year and is CAN/CSA-F379 certified, provided such system appears on the CanmetENERGY Performance Directory of Solar Domestic Hot Water Systems;

(*u*) work relating to the installation of a drain-water heat recovery system;

(*v*) work relating to the installation of solar thermal panels that comply with the CAN/CSA-F378 standard;

(*w*) work relating to the installation of combined photovoltaic-thermal solar panels that comply with the CAN/CSA-C61215-08 and CAN/CSA-F378 standards;

(*x*) work relating to the installation of an "ENERGY STAR" qualified heat recovery ventilator or energy-recovery ventilator certified by the Home Ventilating Institute (HVI) and listed in Section 3 of its product directory (Certified Home Ventilating Products Directory) if, where the installation makes it possible to replace an older ventilator, the new appliance is more efficient than the older one;

(*y*) work relating to the installation of an underground rain water recovery tank;

(*z*) work relating to the construction, renovation, modification or rebuilding of a system for the discharge, collection and disposal of waste water, toilet effluents or grey water in accordance with the Regulation respecting waste water disposal systems for isolated dwellings (chapter Q-2, r. 22);

(*z*.1) work relating to the restoration of a buffer strip in accordance with the requirements of the Protection Policy for Lakeshores, Riverbanks, Littoral Zones and Floodplains (chapter Q-2, r. 35);

(*z*.2) work relating to the decontamination of fuel oil-contaminated soil in accordance with the requirements of the Soil Protection and Contaminated Sites Rehabilitation Policy of the Ministère du Développement durable, de l'Environnement, de la Faune et des Parcs, available on that department's website;

(*z*.3) work relating to the construction of a green roof; for that purpose, a green roof is a roof that is fully or partially covered with vegetation and that includes a waterproof membrane, a drainage membrane and a growth medium to protect the roof and host vegetation;

(*z*.4) work relating to the installation of photovoltaic solar panels that comply with the CAN/CSA-C61215-08 standard; or

(*z*.5) work relating to the installation of a domestic wind turbine that complies with the CAN/CSA-C61400-2-08 standard.

“**1029.8.154.** For the purposes of paragraph *b* of the definition of “eco-friendly renovation expenditure” in section 1029.8.153, a merchant is deemed to hold a registration number assigned under the Act respecting the Québec sales tax (chapter T-0.1) if the merchant is not a registrant for the purposes of that Act because the merchant is a small supplier within the meaning of section 1 of that Act.

“**1029.8.155.** For the purposes of the definition of “eligible dwelling” in section 1029.8.153, the following rules apply:

(*a*) a dwelling that is a manufactured home or a mobile home is considered to be permanently installed only if

i. it is set on permanent foundations,

ii. it is served by a waterworks and sewer system, by an artesian well and a septic tank, or by a combination of these as necessary for the supply of drinking water and the drainage of waste water, and

iii. it is permanently connected to an electrical distribution system; and

(*b*) a dwelling is deemed to include the land subjacent to it and such portion of any contiguous land as can reasonably be regarded as contributing to the use and enjoyment of the dwelling.

“**1029.8.156.** For the purpose of determining an individual’s qualified expenditure for a taxation year in relation to an eligible dwelling, the following rules apply:

(*a*) the amount of the qualified expenditure is to be reduced by

i. an amount that is deductible in computing an individual’s income from a business or property for the year or any other taxation year,

ii. an amount that is included in the capital cost of depreciable property,

iii. an amount that is taken into account in computing

(1) an amount that is deducted in computing the tax payable by an individual for the year or any other taxation year under this Part, or

(2) an amount that is deemed to have been paid to the Minister on account of the tax payable by an individual for the year or any other taxation year under this Part, except an amount that is deemed, under this division, to have been paid to the Minister on account of the tax payable by an individual under this Part, and

iv. an amount that is government assistance, non-government assistance, a reimbursement or any other form of assistance, including an indemnity paid

under an insurance contract, attributable to the expenditure, that the individual or any other person (other than the person acting as a qualified contractor under the eco-friendly renovation agreement under which the expenditure is incurred) has received, is entitled to receive or may reasonably expect to receive in any taxation year, except to the extent that the amount has reduced the individual's qualified expenditure for a preceding taxation year;

(*b*) an amount paid under an eco-friendly renovation agreement in relation to recognized eco-friendly renovation work carried on by a qualified contractor may be included in the individual's qualified expenditure for a taxation year only if the qualified contractor certifies, in the prescribed form containing prescribed information, that the property used in carrying out the work complies, where required, with the energy or environmental standards to which the definition of "recognized eco-friendly renovation work" in section 1029.8.153 refers in respect of the property;

(*c*) where an eco-friendly renovation agreement entered into with a qualified contractor does not deal only with recognized eco-friendly renovation work, an amount paid under the agreement may be included in the individual's qualified expenditure for a taxation year only if the qualified contractor gives the individual a written statement showing the breakdown of the cost of the property and services the qualified contractor supplied among the various types of work carried on under the agreement; and

(*d*) where the individual's eligible dwelling is an apartment in an immovable under divided co-ownership, the individual's qualified expenditure for a taxation year is deemed to include the individual's share of an expenditure paid by the syndicate of co-owners if

i. it is reasonable to consider that the expenditure would be an eco-friendly renovation expenditure of an individual if the syndicate of co-owners were an individual and the immovable were an eligible dwelling of the individual, and

ii. the syndicate of co-owners notifies the individual in writing of the amount of the individual's share of the expenditure.

"§2. — *Credits*

"**1029.8.157.** An individual, other than a trust, who is resident in Québec at the end of 31 December of the taxation year 2013 is deemed to have paid to the Minister on the individual's balance-due day for the individual's taxation year 2013 on account of the individual's tax payable under this Part for that year, an amount equal to the lesser of $10,000 and the amount obtained by multiplying 20% by the amount by which the individual's qualified expenditure for the taxation year 2013 in relation to an eligible dwelling of the individual exceeds $2,500, if the individual files with the Minister, together with the fiscal return the individual is required to file for the year, or would be required to so file if tax were payable for the year, the prescribed form containing prescribed information.

An individual, other than a trust, who is resident in Québec at the end of 31 December of the taxation year 2014 is deemed to have paid to the Minister on the individual's balance-due day for the individual's taxation year 2014 on account of the individual's tax payable under this Part for that year, if the individual files with the Minister, together with the fiscal return the individual is required to file for the year, or would be required to so file if tax were payable for the year, the prescribed form containing prescribed information, an amount equal to the lesser of

(*a*) the amount obtained by multiplying 20% by the amount by which the individual's qualified expenditure for the taxation year 2014, in relation to an eligible dwelling of the individual, exceeds the amount by which $2,500 exceeds the individual's qualified expenditure, in relation to the eligible dwelling, for the taxation year 2013; and

(*b*) the amount by which $10,000 exceeds the aggregate of all amounts each of which is an amount that the individual, or a person together with whom the individual owns the eligible dwelling, is deemed to have paid to the Minister under the first paragraph, in relation to the eligible dwelling.

For the purposes of this section, an individual who dies or ceases to be resident in Canada in a taxation year is deemed to be resident in Québec at the end of 31 December of that year if the individual was resident in Québec immediately before dying or, as the case may be, on the last day the individual was resident in Canada.

"**1029.8.158.** If, for a taxation year, more than one individual could, but for this section, be deemed to have paid an amount to the Minister under section 1029.8.157 in relation to an eligible dwelling that the individuals jointly own, the following rules apply:

(*a*) if those individuals became owners of the eligible dwelling at the same time, the total of the amounts that each of those individuals may be deemed to have paid to the Minister under that section for the year in relation to the eligible dwelling may not exceed the particular amount that only one of those individuals could be deemed to have paid to the Minister under that section for the year in relation to the eligible dwelling if that individual were the sole owner of the eligible dwelling; and

(*b*) in any other case, the total of the amounts that each of those individuals may be deemed to have paid to the Minister under that section for the year in relation to the eligible dwelling may not exceed the particular amount that the individual from among those individuals who holds the oldest title of ownership or, if more than one of them holds such a title, one of those individuals, could be deemed to have paid to the Minister under that section for the year in relation to the eligible dwelling if that individual were the sole owner of the eligible dwelling.

If the individuals cannot agree as to what portion of the particular amount each would, but for this section, be deemed to have paid to the Minister under section 1029.8.157, the Minister may determine what portion of that amount is deemed to be paid to the Minister by each individual under that section.

"**DIVISION II.24**

"CREDIT FOR HOME RENOVATION

"§1.—*Interpretation and general rules*

"**1029.8.159.** In this division,

"eligible home" of an individual means a dwelling that is located in Québec, other than an excluded home, of which construction is completed before 1 January 2014 and of which the individual is the owner when the home renovation expenditures are incurred, that constitutes, at that time, the individual's principal place of residence and that is

(*a*) an individual house that is detached, semi-detached or a row house;

(*b*) a permanently installed manufactured home or mobile home;

(*c*) an apartment in an immovable under divided co-ownership; or

(*d*) a unit in a residential duplex or triplex;

"excluded home" means a dwelling that, before the beginning of the carrying out of recognized home renovation work, was the subject of

(*a*) a notice of expropriation or a notice of intention to expropriate;

(*b*) a reserve for public purposes; or

(*c*) a prior notice of the exercise of a hypothecary right registered in the registry office or any other procedure calling the individual's right of ownership of the dwelling into question;

"home renovation agreement" entered into in respect of an individual's eligible home means an agreement under which a qualified contractor undertakes to carry out recognized home renovation work in respect of the individual's eligible home that is entered into after 24 April 2014 and before 1 July 2015 between the qualified contractor and

(*a*) the individual; or

(*b*) a person who, at the time the agreement is entered into, is either the individual's spouse, or another individual who is the owner of the eligible home or the other individual's spouse;

“home renovation expenditure” means an expenditure that is attributable to recognized home renovation work carried out by a qualified contractor pursuant to a home renovation agreement and that is

(*a*) the cost of a service supplied by the qualified contractor, including the amount of any goods and services tax and Québec sales tax applicable;

(*b*) the cost of a movable property, other than a household appliance, an electrical appliance or an electronic entertainment device, that is used in the carrying out of recognized home renovation work provided for in the home renovation agreement and described in any of subparagraphs i to xxvii of paragraph *a* of the definition of “recognized home renovation work”, including the amount of any goods and services tax and Québec sales tax applicable, provided that the movable property was acquired, after 24 April 2014, from the qualified contractor or a merchant holding a registration number assigned under the Act respecting the Québec sales tax (chapter T-0.1) and that, after the carrying out of the work, the property

i. has been incorporated into the eligible home, has lost its individuality and ensures the utility of the home, or

ii. has been permanently physically attached or joined to the eligible home, without losing its individuality or being incorporated into the eligible home, and ensures the utility of the home;

(*c*) the cost of a movable property that is used in the carrying out of recognized home renovation work provided for in the home renovation agreement and described in any of paragraphs *a*, *c* to *z*.2, *z*.4 and *z*.5 of the definition of “recognized eco-friendly renovation work” in section 1029.8.153, including the amount of any goods and services tax and Québec sales tax applicable, provided that the movable property was acquired, after 24 April 2014, from the qualified contractor or a merchant holding a registration number assigned under the Act respecting the Québec sales tax; or

(*d*) the cost of a permit necessary to carry out the recognized home renovation work, including the cost of studies carried out to obtain such a permit;

“intergenerational home” means a single-family home in which an independent dwelling, allowing more than one generation of the same family to live together while preserving their privacy, is built;

“qualified contractor” in relation to a home renovation agreement entered into in respect of an individual’s eligible home means a person or a partnership meeting the following conditions:

(*a*) at the time the agreement is entered into, the person or partnership has an establishment in Québec and, if the person is an individual, is neither the owner of the eligible home nor the spouse of one of the owners of the eligible home; and

(*b*) at the time the recognized home renovation work provided for in the agreement is being carried out and if required for the carrying out of such work, the person or partnership is the holder of the appropriate licence issued by the Régie du bâtiment du Québec, the Corporation des maîtres électriciens du Québec or the Corporation des maîtres mécaniciens en tuyauterie du Québec and, if applicable, has paid the licence security payable under the Building Act (chapter B-1.1);

"qualified expenditure" of an individual, in relation to an eligible home of the individual, for a particular taxation year that is either the taxation year 2014 or the taxation year 2015 means the aggregate of all amounts each of which is a home renovation expenditure of the individual that is paid in the particular year, in relation to the eligible home, by the individual or the individual's legal representative, by a person who is the individual's spouse at the time the payment is made, or by any other individual who, at the time the expenditure is incurred, owns the eligible home;

"recognized home renovation work" in respect of an eligible home means work, other than work excluded because of section 1029.8.162, that is carried out in compliance with the rules set out in any Act, regulation or by-law of Canada, Québec or a municipality of Québec and the policies that apply according to the type of intervention, including necessary site restoration work, that is,

(*a*) in respect of a home renovation agreement entered into before 1 November 2014, work relating to

i. the renovation of one or more rooms in the home,

ii. the division of rooms,

iii. the finishing of a basement, attic or an integrated garage or garage adjoining the home,

iv. the adaptation of the interior of the home to the needs of a handicapped person or a person suffering a loss of independence,

v. the replacement of the plumbing or electrical system,

vi. the installation or replacement of a lighting system,

vii. the refurbishing of floors,

viii. the replacement of floor coverings,

ix. the replacement of doors that do not give access to the exterior of the dwelling,

x. the modification of the covering of interior walls and ceilings,

xi. the replacement, building or modification of an interior stairway,

xii. the installation of permanently fixed blinds and shutters,

xiii. the installation of an alarm, security or home automation system,

xiv. the expansion of the living space of the home, including work relating to the envelope and mechanical systems of the additions to the home, if the property that is used in the carrying out of the work complies, where required, with the energy or environmental standards to which any of paragraphs *a* and *c* to *x* of the definition of "recognized eco-friendly renovation work" in section 1029.8.153 refers in respect of the property,

xv. the conversion of a single-dwelling home into an intergenerational home, including work relating to the envelope and mechanical systems of the additions to the home, if the property that is used in the carrying out of the work complies, where required, with the energy or environmental standards to which any of paragraphs *a* and *c* to *x* of the definition of "recognized eco-friendly renovation work" in section 1029.8.153 refers in respect of the property,

xvi. the replacement of weeping tiles, sanitary drain, fall pipe or foundation drain,

xvii. the repair of the foundation,

xviii. the waterproofing of the foundation,

xix. the air sealing of the envelope of the home or a portion of it,

xx. the pressure cleaning of the exterior siding,

xxi. the replacement of the exterior siding,

xxii. the painting of the envelope of the home,

xxiii. the replacement of swing shutters,

xxiv. the replacement of soffits and fascia,

xxv. the replacement of the roofing and eavestroughs,

xxvi. the repair of a chimney, or

xxvii. the replacement of a garage door for a garage integrated into or adjoining the home; or

(*b*) in respect of a home renovation agreement entered into after 31 October 2014, work described in any of subparagraphs i to xxvii of paragraph *a* and work described in any of paragraphs *a*, *c* to *z*.2, *z*.4 and *z*.5 of the definition of "recognized eco-friendly renovation work" in section 1029.8.153.

"**1029.8.160.** For the purposes of paragraphs *b* and *c* of the definition of "home renovation expenditure" in section 1029.8.159, a merchant is deemed to hold a registration number assigned under the Act respecting the Québec sales tax (chapter T-0.1) if the merchant is not a registrant for the purposes of that Act because the merchant is a small supplier within the meaning of section 1 of that Act.

"**1029.8.161.** For the purposes of the definition of "eligible home" in section 1029.8.159, the following rules apply:

(*a*) a dwelling that is a manufactured home or a mobile home is considered to be permanently installed only if

i. it is set on permanent foundations,

ii. it is served by a waterworks and sewer system, by an artesian well and a septic tank, or by a combination of these as necessary for the supply of drinking water and the drainage of waste water, and

iii. it is permanently connected to an electrical distribution system;

(*b*) a dwelling includes the land subjacent to it and such portion of any contiguous land as can reasonably be regarded as contributing to the use and enjoyment of the dwelling;

(*c*) a dwelling does not include a structure adjoining or accessory to the dwelling, other than a garage or carport if

i. the garage or carport shares, in whole or in part, a wall with the dwelling, or

ii. the roof of the garage or carport is connected to the dwelling; and

(*d*) a dwelling that is an apartment in an immovable under divided co-ownership includes only the portion of the apartment that consists of a private portion as well as the partitions or walls that are not part of the foundations and main walls of the immovable and that separate a private portion from a common portion or from another private portion.

"**1029.8.162.** In respect of a home renovation agreement entered into before 1 November 2014, the following work is excluded:

(*a*) work consisting exclusively of annual, periodic or ongoing maintenance or repair work;

(*b*) work whose sole purpose is to refurbish any part of a dwelling following breakage, malfunction or loss;

(*c*) work relating to the envelope of the dwelling that is attributable to the insulation of the roof, exterior walls, foundations and exposed floors of the dwelling or to the replacement or addition of doors, windows or skylights, other than a garage door for a garage integrated into or adjoining the dwelling or work described in subparagraph xiv or xv of paragraph *a* of the definition of "recognized home renovation work" in section 1029.8.159;

(*d*) work relating to the mechanical systems of the dwelling, such as the heating system, air conditioning system, water heating system and ventilation system, other than work described in subparagraph xiv or xv of paragraph *a* of the definition of "recognized home renovation work" in section 1029.8.159; and

(*e*) work relating to the installation of solar panels.

In respect of a home renovation agreement entered into after 31 October 2014, work described in subparagraphs *a* and *b* of the first paragraph is excluded.

"**1029.8.163.** For the purpose of determining an individual's qualified expenditure for a taxation year in relation to an eligible home, the following rules apply:

(*a*) an amount paid under a home renovation agreement, in relation to recognized home renovation work, may not be included in the individual's qualified expenditure for a taxation year if it is

i. an amount incurred to acquire property used by the individual before the acquisition under a contract of lease,

ii. an amount that is deductible in computing an individual's income from a business or property for the year or any other taxation year,

iii. an amount that is included in the capital cost of depreciable property,

iv. an amount that is taken into account in computing

(1) an amount that is deducted in computing the tax payable by an individual for the year or any other taxation year under this Part, or

(2) an amount that is deemed to have been paid to the Minister on account of the tax payable by an individual for the year or any other taxation year under this Part, except an amount that is deemed, under this division, to have been paid to the Minister on account of the tax payable by an individual under this Part,

v. an amount used to finance the cost of recognized home renovation work, or

vi. an amount attributable to property or services supplied by a person with whom the individual or any of the other owners of the eligible home is not dealing at arm's length, unless the person holds a registration number assigned under the Act respecting the Québec sales tax (chapter T-0.1);

(*b*) the individual's qualified expenditure must be reduced by the amount of any government assistance, non-government assistance, reimbursement or other form of assistance, including an indemnity paid under an insurance contract, attributable to the expenditure, that the individual or any other person (other than the person acting as a qualified contractor under the home renovation agreement under which the expenditure is incurred) has received, is entitled to receive or may reasonably expect to receive in any taxation year, except to the extent that the amount has reduced the individual's qualified expenditure for a preceding taxation year;

(*c*) an amount paid under a home renovation agreement may be included in the individual's qualified expenditure only if the qualified contractor carrying out the recognized home renovation work certifies, in the prescribed form referred to in the first or second paragraph of section 1029.8.164, that the property used in carrying out the work complies, where required, with the energy or environmental standards to which the definition of "recognized eco-friendly renovation work" in section 1029.8.153 refers in respect of the property; and

(*d*) where a home renovation agreement entered into with a qualified contractor does not deal only with recognized home renovation work, an amount paid under the agreement may be included in the individual's qualified expenditure only if the qualified contractor gives the individual a written statement showing the breakdown of the cost of the property and services the qualified contractor supplied among the various types of work carried on under the agreement.

"§2. — *Credits*

"**1029.8.164.** An individual, other than a trust, who is resident in Québec at the end of 31 December of the taxation year 2014 is deemed to have paid to the Minister on the individual's balance-due day for the individual's taxation year 2014 on account of the individual's tax payable under this Part for that year, an amount equal to the lesser of $2,500 and the amount obtained by multiplying 20% by the amount by which the individual's qualified expenditure for the taxation year 2014 in relation to an eligible home of the individual exceeds $3,000, if the individual files with the Minister, together with the fiscal return the individual is required to file for the year, or would be required to so file if tax were payable for the year, the prescribed form containing prescribed information.

An individual, other than a trust, who is resident in Québec at the end of 31 December of the taxation year 2015 is deemed to have paid to the Minister on the individual's balance-due day for the individual's taxation year 2015 on

account of the individual's tax payable under this Part for that year, if the individual files with the Minister, together with the fiscal return the individual is required to file for the year, or would be required to so file if tax were payable for the year, the prescribed form containing prescribed information, an amount equal to the lesser of

(*a*) the amount obtained by multiplying 20% by the amount by which the individual's qualified expenditure for the taxation year 2015, in relation to an eligible home of the individual, exceeds the amount by which $3,000 exceeds the individual's qualified expenditure, in relation to the eligible home, for the taxation year 2014; and

(*b*) the amount by which $2,500 exceeds the aggregate of all amounts each of which is an amount that the individual, or a person together with whom the individual owns the eligible home, is deemed to have paid to the Minister under the first paragraph, in relation to the eligible home.

For the purposes of this section, an individual who dies or ceases to be resident in Canada in a taxation year is deemed to be resident in Québec at the end of 31 December of that year if the individual was resident in Québec immediately before dying or, as the case may be, on the last day the individual was resident in Canada.

"**1029.8.165.** For the purpose of determining the amount that an individual is deemed to have paid to the Minister for a taxation year under section 1029.8.164 in relation to an eligible home of the individual, for any period between 24 April 2014 and 1 July 2015 throughout which the individual owns an intergenerational home that is the individual's principal place of residence, each independent dwelling built in the home is deemed to be a separate eligible home of the individual, if the individual so elects in the prescribed form referred to in the first or second paragraph of section 1029.8.164.

Where more than one individual owns an intergenerational home and the home is the principal place of residence of those individuals, the election referred to in the first paragraph and made by one of them is deemed to have been made by each of the other owners.

For the purposes of this section, an intergenerational home includes a home in respect of which work described in subparagraph xv of paragraph *a* of the definition of "recognized home renovation work" in section 1029.8.159 is carried out.

"**1029.8.166.** Where, for a taxation year, more than one individual could, but for this section, be deemed to have paid an amount to the Minister under section 1029.8.164 in relation to an eligible home they own jointly, the following rules apply:

(*a*) where the individuals became owners of the eligible home at the same time, the total of the amounts that each of the individuals may be deemed to

have paid to the Minister under that section for the year, in relation to the eligible home, may not exceed the particular amount that only one of the individuals could be deemed to have paid to the Minister under that section for the year, in relation to the eligible home, if the individual were the sole owner of the home; and

(*b*) in any other case, the total of the amounts that each of the individuals may be deemed to have paid to the Minister under that section for the year, in relation to the eligible home, may not exceed the particular amount that the individual who holds the oldest title of ownership or, if several of them hold such a title, one of them, could be deemed to have paid to the Minister under that section for the year, in relation to the eligible home, if the individual were the sole owner of the home.

If the individuals cannot agree as to what portion of the particular amount each would, but for this section, be deemed to have paid to the Minister under section 1029.8.164, the Minister may determine what portion of that amount is deemed to be paid to the Minister by each individual under that section."

(2) Subsection 1, where it enacts Division II.23 of Chapter III.1 of Title III of Book IX of Part I of the Act, applies from the taxation year 2013. However, where section 1029.8.157 of the Act applies to the taxation year 2013, it is to be read as if the following paragraph were added after the third paragraph:

"The individual shall keep the invoices and other vouchers relating to the recognized eco-friendly renovation work in respect of which an amount is included in computing the individual's qualified expenditure for a taxation year in relation to an eligible dwelling for six years after the end of the last year to which they relate."

(3) Subsection 1, where it enacts Division II.24 of Chapter III.1 of Title III of Book IX of Part I of the Act, applies from the taxation year 2014.

493. (1) Section 1034.0.0.2 of the Act is amended by replacing "766.6" in the portion before paragraph *a* by "766.3.4".

(2) Subsection 1 applies from the taxation year 2013.

494. (1) Section 1034.10 of the Act is amended by replacing "section 905.0.3" wherever it appears in the first paragraph by "the first paragraph of section 905.0.3".

(2) Subsection 1 has effect from 1 January 2014.

495. (1) The Act is amended by inserting the following sections after section 1045.0.1:

"**1045.0.1.1.** Every person or partnership who makes, or participates in, assents to or acquiesces in the making of, a false statement or omission in

respect of information relating to a claim preparer required to be included in a scientific research and experimental development form solidarily incurs, together with the claim preparer, a penalty of $1,000.

However, a person or partnership, as the case may be, may not incur, in respect of the same false statement or omission, both the penalty provided for in the first paragraph and the penalty provided for in section 59.0.2 of the Tax Administration Act (chapter A-6.002).

“**1045.0.1.2.** A claim preparer of a scientific research and experimental development form does not incur the penalty provided for in section 1045.0.1.1 in respect of a false statement or omission if the claim preparer has exercised the degree of care, diligence and skill to prevent the making of the false statement or omission that a reasonably prudent person would have exercised in comparable circumstances.

“**1045.0.1.3.** For the purposes of this section and sections 1045.0.1.1 and 1045.0.1.2,

“claim preparer”, of a scientific research and experimental development form, means a person or partnership who agrees to accept consideration to prepare or assist in the preparation of the form, but does not include an employee who prepares or assists in the preparation of the form in the course of performing the duties of the employee’s employment;

“claim preparer information” means prescribed information regarding

(*a*) the identity of the claim preparer of a scientific research and experimental development form; and

(*b*) the arrangement under which the claim preparer agrees to accept consideration in respect of the preparation of the scientific research and experimental development form;

“scientific research and experimental development form” means the prescribed form required to be filed under section 230.0.0.4.1.

“**1045.0.1.4.** Where a partnership incurs a penalty under section 1045.0.1.1, sections 1005 to 1014, 1034 to 1034.0.2, 1035 to 1044.0.2 and 1051 to 1055.1 apply, with the necessary modifications, in respect of the penalty as if the partnership were a corporation.”

(2) Subsection 1 applies in respect of a form filed after 20 October 2015.

496. Section 1063 of the Act is amended by striking out “or donation” wherever it appears in paragraphs *d* and *f*.

497. Section 1079.5 of the Act is amended by replacing the portion of paragraph *c* before subparagraph i by the following:

"(*c*) on every written statement that refers either directly or indirectly and either expressly or implicitly to the issuance by the Minister of an identification number for the tax shelter, as well as on the copy of the portion of the information return to be forwarded pursuant to section 1079.7.3, prominently display".

498. Section 1079.7.3 of the Act is amended by replacing "two copies" by "a copy".

499. Section 1086.12.1 of the Act is amended by replacing the definition of "eligible spouse" by the following definition:

""eligible spouse" of an individual for a taxation year means the person who is the individual's eligible spouse for the year within the meaning of sections 776.41.1 to 776.41.4 and who, at the end of 31 December of the year or, if the person died in the year, immediately before the person's death, was resident in Québec and had not been confined to a prison or similar institution during the year for one or more periods totalling more than six months;".

500. (1) Section 1092 of the Act is amended by replacing "subparagraph *a* of the first paragraph" in subparagraph i of paragraph *c* by "paragraph *a*".

(2) Subsection 1 applies to a taxation year that ends after 31 October 2011.

501. (1) Section 1098 of the Act is amended by replacing "12%" by "12.875%".

(2) Subsection 1 applies in respect of a disposition that a person proposes to make after 31 December 2012.

502. (1) Section 1100 of the Act is amended by replacing "12%" by "12.875%".

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2012.

503. (1) Section 1101 of the Act is amended by replacing "12%" in subparagraph *a* of the first paragraph by "12.875%".

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 2012.

504. (1) Section 1129.0.0.1 of the Act is amended by replacing "III.2.7" in the portion of the third paragraph before the definition of "filing-due date" by "III.2.8".

(2) Subsection 1 has effect from 5 June 2014.

505. (1) The Act is amended by inserting the following section after section 1129.0.9.1:

"**1129.0.9.1.1.** For the purposes of Part I, except Division II.4 of Chapter III.1 of Title III of Book IX, tax paid to the Minister by a taxpayer at any time under this Part, in relation to an expenditure, is deemed to be an amount of assistance repaid at that time in respect of the expenditure, pursuant to a legal obligation, by

(*a*) the partnership referred to in section 1129.0.3, 1129.0.5, 1129.0.7 or 1129.0.9, as the case may be, if the tax arises from an amount directly or indirectly refunded or otherwise paid to that partnership or allocated to a payment required to be made by it; or

(*b*) the taxpayer, in any other case."

(2) Subsection 1 applies in respect of an amount deemed to be repaid in relation to an expenditure incurred in a taxation year that begins after 20 November 2012.

506. (1) The Act is amended by inserting the following section after section 1129.0.10.9:

"**1129.0.10.9.1.** For the purposes of Part I, except for Division II.4 of Chapter III.1 of Title III of Book IX, the following rules apply:

(*a*) tax paid to the Minister by a taxpayer at any time under any of sections 1129.0.10.2, 1129.0.10.4 and 1129.0.10.8, in relation to a particular property of the taxpayer, is deemed to be an amount of assistance repaid by the taxpayer at that time in respect of the property, pursuant to a legal obligation; and

(*b*) tax paid to the Minister by a taxpayer at any time under any of sections 1129.0.10.3, 1129.0.10.5 and 1129.0.10.9, in relation to a particular property of a partnership of which the taxpayer is a member, is deemed to be an amount of assistance repaid by the partnership at that time in respect of the property, pursuant to a legal obligation."

(2) Subsection 1 applies in respect of tax paid in relation to a property acquired in a taxation year that begins after 20 November 2012.

507. (1) The Act is amended by inserting the following after section 1129.12.43:

“**PART III.2.8**

“SPECIAL TAX RELATING TO A TAX-FREE RESERVE OF A QUALIFIED SHIPOWNER

“**1129.12.44.** In this Part,

“qualified property” has the meaning assigned by section 979.24;

“qualified shipowner” has the meaning assigned by section 979.24;

“tax-free reserve” of a qualified shipowner means a tax-free reserve within the meaning of section 979.25.

“**1129.12.45.** A qualified shipowner is required to pay the tax determined in the second paragraph for a particular taxation year if

(*a*) the qualified shipowner’s tax-free reserve is deemed to end in the particular taxation year because of the application of section 979.32; or

(*b*) the particular taxation year includes the end of 31 December 2033 and, immediately before that time, qualified property is included in the qualified shipowner’s tax-free reserve.

The tax to which the first paragraph refers is equal to the amount determined by the formula

$1\% \times A \times B$.

In the formula in the second paragraph,

(*a*) A is the fair market value of the qualified property within the qualified shipowner’s tax-free reserve at the end of the taxation year that precedes the particular taxation year where subparagraph *a* of the first paragraph applies or at the end of 31 December 2033 where subparagraph *b* of the first paragraph applies; and

(*b*) B is the number of taxation years in which the qualified shipowner had a tax-free reserve.

“**1129.12.46.** Except where inconsistent with this Part, the first paragraph of section 549, section 564 where it refers to that first paragraph, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.”

(2) Subsection 1 has effect from 5 June 2014.

508. (1) The Act is amended by inserting the following section after section 1129.25.1:

"**1129.25.2.** The Fund shall pay, for its taxation year beginning on 1 June 2014 and ending on 31 May 2015, a tax equal to 15% of the amount by which the aggregate of all amounts each of which is an amount paid during that year for the purchase of a share as first purchaser exceeds $650,000,000.

For the purposes of the first paragraph, an amount paid for the purchase of a share does not include the issue price paid in respect of the share."

(2) Subsection 1 has effect from 1 June 2014.

509. (1) Section 1129.26.1 of the Act is replaced by the following section:

"**1129.26.1.** Where the Fund is required to pay tax under this Part for the year referred to in section 1129.25.1 or 1129.25.2, it shall, not later than the ninetieth day following the end of the year, pay to the Minister the amount of its tax payable under this Part for the year."

(2) Subsection 1 has effect from 1 June 2014.

510. (1) Section 1129.27.0.2.1 of the Act is amended by replacing subparagraph i of subparagraph *f* of the second paragraph by the following subparagraph:

"i. $200,000,000, and".

(2) Subsection 1 has effect from 1 June 2014.

511. (1) Section 1129.27.4.1 of the Act is amended, in the definition of "annual limit amount",

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

"(*b*) subject to paragraph *c*, any of the following amounts, in respect of a capitalization period that begins after 29 February 2008:";

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

"(*c*) $150,000,000, in respect of the capitalization period that begins on 1 March 2015 and ends on 29 February 2016."

(2) Subsection 1 applies from 1 March 2015.

512. (1) Section 1129.27.4.2 of the Act is amended, in the first paragraph,

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

"(*b*) if the particular capitalization period begins after 28 February 2007 and before 1 March 2014, the amount determined by the formula";

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

"(*c*) if the particular capitalization period begins after 28 February 2014, the amount determined by the formula

45% × (A – B)."

(2) Subsection 1 applies in respect of a capitalization period that begins after 28 February 2014.

513. (1) Section 1129.27.6 of the Act is amended by replacing the third paragraph by the following paragraph:

"The percentage to which subparagraph i of subparagraph *b* of the second paragraph refers is

(*a*) 35%, if the share referred to in the first paragraph was issued after 23 March 2006 and before 10 November 2007;

(*b*) 50%, if the share referred to in the first paragraph was issued before 24 March 2006 or after 9 November 2007 and before 1 March 2014; or

(*c*) 45%, if the share referred to in the first paragraph was issued after 28 February 2014."

(2) Subsection 1 applies in respect of a share issued after 28 February 2014.

514. (1) The Act is amended by inserting the following section after section 1129.40:

"**1129.40.1.** For the purposes of Part I, except Division II.5.1 of Chapter III.1 of Title III of Book IX, tax paid to the Minister by a taxpayer at any time under this Part, in relation to a qualified expenditure, is deemed to be an amount of assistance repaid at that time in respect of the expenditure, pursuant to a legal obligation, by

(*a*) the partnership referred to in section 1129.40, in the case of tax paid under that section; or

(*b*) the taxpayer, in any other case."

(2) Subsection 1 applies in respect of an amount deemed to be repaid in relation to an expenditure incurred in a taxation year that begins after 20 November 2012.

515. (1) The Act is amended by inserting the following section after section 1129.44.2:

"**1129.44.2.1.** For the purposes of Part I, except Division II.6.2 of Chapter III.1 of Title III of Book IX, tax paid to the Minister by a corporation at any time under this Part, in relation to an expenditure or wages incurred, as the case may be, is deemed to be an amount of assistance repaid at that time in respect of the expenditure or wages, pursuant to a legal obligation, by

(*a*) the partnership referred to in section 1129.44 or 1129.44.2, as the case may be, if the tax arises from an amount directly or indirectly, refunded or otherwise paid to that partnership or allocated to a payment required to be made by it; or

(*b*) the corporation, in any other case."

(2) Subsection 1 applies in respect of an amount deemed to be repaid in relation to an expenditure incurred in a taxation year that begins after 20 November 2012.

516. (1) The Act is amended by inserting the following section after section 1129.45.2.1:

"**1129.45.2.2.** For the purposes of Part I, except Division II.6.5 of Chapter III.1 of Title III of Book IX, tax paid to the Minister by a corporation at any time under section 1129.45.2 or 1129.45.2.1, in relation to an expenditure, is deemed to be an amount of assistance repaid by the corporation at that time in respect of the expenditure, pursuant to a legal obligation."

(2) Subsection 1 applies in respect of an amount deemed to be repaid in relation to an expenditure incurred in a taxation year that begins after 20 November 2012.

517. (1) The Act is amended by inserting the following after section 1129.45.3.5.11:

"**PART III.10.1.1.3**

"SPECIAL TAX RELATING TO THE CREDIT FOR DAMAGE INSURANCE FIRMS

"**1129.45.3.5.12.** In this Part, "qualified expenditure" has the meaning assigned by section 1029.8.36.59.42.

"**1129.45.3.5.13.** Every corporation that is deemed to have paid an amount to the Minister under section 1029.8.36.59.44, on account of its tax payable under Part I, in relation to a qualified expenditure, shall pay the tax computed under the second paragraph for a taxation year (in this section referred to as the "repayment year") in which an amount relating to an expenditure

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

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.59.44 or 1029.8.36.59.47, in relation to the qualified expenditure, exceeds the total of

(*a*) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under either of those sections, in relation to the qualified expenditure, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to an expenditure included in computing the qualified expenditure, were refunded, paid or allocated in the corporation's last taxation year ended before 1 January 2013; and

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

"**1129.45.3.5.14.** For the purposes of Part I, except for Division II.6.5.7 of Chapter III.1 of Title III of Book IX, tax paid to the Minister by a corporation at any time under this Part, in relation to a qualified expenditure of the corporation, is deemed to be an amount of assistance repaid by the corporation at that time in respect of the expenditure, pursuant to a legal obligation.

"**1129.45.3.5.15.** Unless otherwise provided in this Part, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications."

(2) Subsection 1 has effect from 1 January 2013.

518. (1) Section 1129.45.3.41 of the Act is amended by replacing "section 1029.8.36.0.109" in the portion of the first paragraph before subparagraph *a* by "Division II.6.0.10 of Chapter III.1 of Title III of Book IX of Part I".

(2) Subsection 1 applies to a taxation year that ends after 31 December 2013.

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

"**PART III.10.9.2.1**

"SPECIAL TAX RELATING TO THE CREDIT IN RESPECT OF A BUILDING USED IN CONNECTION WITH MANUFACTURING OR PROCESSING ACTIVITIES

"**1129.45.41.18.1.** In this Part, "expenditure of a capital nature", "qualified building" and "qualified expenditure" have the meaning assigned by section 1029.8.36.166.60.1.

"**1129.45.41.18.2.** Every corporation that is deemed to have paid an amount to the Minister under section 1029.8.36.166.60.8 on account of its tax payable under Part I for a particular taxation year, in relation to a qualified expenditure for the year in respect of a qualified building, is required to pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the "repayment year") in which an amount relating to the qualified expenditure is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.166.60.8 or 1029.8.36.166.60.14 in relation to the qualified expenditure, exceeds the total of

(*a*) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.166.60.8 or 1029.8.36.166.60.14 in relation to the qualified expenditure, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated in relation to the qualified expenditure, were refunded, paid or allocated in the particular year; and

(*b*) the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister in relation to the qualified expenditure under this section for a taxation year preceding the repayment year or under the third paragraph of section 1129.45.41.18.4 for the repayment year or for a preceding taxation year.

However, no tax is payable under this section in relation to the qualified expenditure in respect of a building referred to in the first paragraph if the first paragraph of section 1129.45.41.18.4 applies in respect of the building for the repayment year or for a preceding taxation year.

"**1129.45.41.18.3.** Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister under section 1029.8.36.166.60.9 on account of the corporation's tax payable under Part I for a particular taxation year, in relation to a qualified expenditure of the partnership, in respect of a qualified building, for the partnership's particular fiscal period that ends in the particular taxation year, is required to pay the tax

computed under the second paragraph for the taxation year in which a subsequent fiscal period of the partnership (in this section referred to as the "fiscal period of repayment") ends, in which an amount relating to the qualified expenditure is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends under any of sections 1029.8.36.166.60.9, 1029.8.36.166.60.15 and 1029.8.36.166.60.16, in relation to the qualified expenditure, if the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment, exceeds the total of

(*a*) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under any of sections 1029.8.36.166.60.9, 1029.8.36.166.60.15 and 1029.8.36.166.60.16, for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends, in relation to the qualified expenditure, if

i. every amount that is, at or before the end of the fiscal period of repayment, so refunded, paid or allocated in relation to the qualified expenditure, were refunded, paid or allocated in the particular fiscal period, and

ii. the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment; and

(*b*) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the qualified expenditure, if the agreed proportion in respect of the corporation for the partnership's fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment, or is required to pay under the third paragraph of section 1129.45.41.18.5 for the taxation year in which the fiscal period of repayment ends or for a preceding taxation year.

For the purposes of the second paragraph, an amount referred to in subparagraph i of subparagraph *a* of that paragraph that is refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation is deemed to be an amount

(*a*) that is refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(*b*) that is determined by multiplying the amount refunded, paid or allocated, otherwise determined, by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.

However, no tax is payable under this section in relation to the qualified expenditure in respect of a building referred to in the first paragraph if the first paragraph of section 1129.45.41.18.5 applies in respect of the building for the taxation year in which the fiscal period of repayment ends or for a preceding taxation year.

"**1129.45.41.18.4.** Every corporation that, in relation to a qualified expenditure in respect of a qualified building, is deemed to have paid an amount to the Minister, under section 1029.8.36.166.60.8, on account of its tax payable under Part I for any taxation year, is required to pay, for a particular taxation year, the tax referred to in the second paragraph if the corporation, before it begins to use the qualified building in a manner consistent with paragraph *b* of the definition of "qualified building" in the first paragraph of section 1029.8.36.166.60.1, disposes of it at any time between the corporation's filing-due date for the taxation year preceding the particular year and the day after the day that is the end of the 48-month period following the last day of the taxation year where, for the first time, the corporation incurred an expenditure of a capital nature in respect of the qualified building or, if it is earlier, the corporation's filing-due date for the particular year, or if that 48-month period ends in the particular year, did not use the qualified building at any time in the 48-month period in a manner consistent with that paragraph *b*, unless the disposition or failure to use arises by reason of the involuntary destruction of the qualified building by fire, theft or water.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the particular taxation year under section 1029.8.36.166.60.8 or 1029.8.36.166.60.14, in respect of the qualified building, exceeds the aggregate of all amounts each of which is a tax that the corporation is required to pay under section 1129.45.41.18.2 in respect of the qualified building for a taxation year preceding the particular year.

Every corporation that, in relation to a qualified expenditure in respect of a qualified building, is deemed to have paid an amount to the Minister, under section 1029.8.36.166.60.8, on account of its tax payable under Part I for any taxation year and that began to use the qualified building in a manner consistent with paragraph *b* of the definition of "qualified building" in the first paragraph of section 1029.8.36.166.60.1 within a 48-month period following the last day of the taxation year where, for the first time, it incurred an expenditure of a capital nature in respect of the qualified building, is required to pay, for a particular taxation year, the tax determined under the fourth paragraph if, at any given time between the corporation's filing-due date for the taxation year preceding the particular year and the day after the day that is the end of the 48-month period that begins on the day on which the use began or, if it is earlier, the corporation's filing-due date for the particular year, the corporation disposes of the qualified building or ceases to use it in a manner consistent with that paragraph *b*, otherwise than by reason of the involuntary destruction of the qualified building by fire, theft or water.

The tax to which the third paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under section 1029.8.36.166.60.8 or 1029.8.36.166.60.14, in respect of the qualified building, for a taxation year preceding the particular taxation year, exceeds the total of

(*a*) the proportion of the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the particular taxation year under section 1029.8.36.166.60.8 or 1029.8.36.166.60.14, in respect of the qualified building, exceeds the aggregate of all amounts each of which is a tax required to be paid by the corporation under section 1129.45.41.18.2, in respect of the qualified building for a taxation year preceding the particular year, that the number of months in the period that begins on the day on which the qualified building began to be used in a manner consistent with paragraph *b* of the definition of "qualified building" in the first paragraph of section 1029.8.36.166.60.1 and that ends at the given time referred to in the third paragraph is of 48; and

(*b*) the aggregate of all amounts each of which is a tax required to be paid by the corporation under section 1129.45.41.18.2, in respect of the qualified building, for a taxation year preceding the particular year.

For the purposes of this section, the following rules apply:

(*a*) a month means a period that begins on a particular day in a calendar month and that ends

i. on the day immediately before the day in the following calendar month that has the same calendar number as the particular day, or

ii. where the following calendar month does not have a day that has the same calendar number as the particular day, on the last day of the following month;

(*b*) a qualified building is deemed to be used in a manner consistent with paragraph *b* of the definition of "qualified building" in the first paragraph of section 1029.8.36.166.60.1 for an entire month if the building is so used for more than 15 days in the month;

(*c*) a qualified building that temporarily ceases to be used in a manner consistent with paragraph *b* of the definition of "qualified building" in the first paragraph of section 1029.8.36.166.60.1 is deemed to be used in a manner consistent with that paragraph *b* if the Minister is of the opinion that the use ceased for reasonable grounds; and

(*d*) where the qualified corporation disposes of a qualified building to a corporation with which it is associated at the time of the disposition, the qualified building is deemed to not have been disposed of at that time and the qualified corporation is deemed, from that time and for the purposes of this subparagraph, to be the same person as the purchaser of the qualified building.

"**1129.45.41.18.5.** Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister under section 1029.8.36.166.60.9 on account of its tax payable under Part I for any given taxation year, in relation to a qualified expenditure of the partnership in respect of a qualified building, for the particular fiscal period of the partnership that ends in the given taxation year, is required to pay, for a particular taxation year, the tax referred to in the second paragraph if the partnership, before it begins to use the qualified building in a manner consistent with paragraph *b* of the definition of "qualified building" in the first paragraph of section 1029.8.36.166.60.1, disposes of it at any time between the day that is six months after the end of the partnership's fiscal period that ends in the taxation year preceding the particular year and the day after the day that is the end of the 48-month period following the last day of the fiscal period where, for the first time, the partnership incurred an expenditure of a capital nature in respect of the qualified building or, if it is earlier, the day that is six months after the end of the partnership's fiscal period that ends in the particular year or, if the 48-month period ends in the partnership's fiscal period that ends in the particular year, did not use the qualified building at any time in the 48-month period in a manner consistent with that paragraph *b*, unless the disposition or failure to use arises by reason of the involuntary destruction of the qualified building by fire, theft or water.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the particular taxation year under any of sections 1029.8.36.166.60.9, 1029.8.36.166.60.15 and 1029.8.36.166.60.16, in respect of the qualified building, exceeds the aggregate of all amounts each of which is a tax that the corporation is required to pay under section 1129.45.41.18.3 in respect of the qualified building for a taxation year preceding the particular year.

Where a corporation that is a member of a partnership is deemed to have paid an amount to the Minister under section 1029.8.36.166.60.9 on account of its tax payable under Part I for any given taxation year, in relation to a qualified expenditure of the partnership in respect of a qualified building for the particular fiscal period of the partnership that ends in the given taxation year, and the partnership began to use the qualified building in a manner consistent with paragraph *b* of the definition of "qualified building" in the first paragraph of section 1029.8.36.166.60.1 within a 48-month period following the last day of the fiscal period where, for the first time, the partnership incurred an expenditure of a capital nature in respect of the qualified building, the corporation is required to pay, for a particular taxation year, the tax determined under the fourth paragraph if, at any given time between the day that is six months after the end of the partnership's fiscal period that ends in the taxation year preceding the particular year and the day after the day that is the end of the 48-month period that begins on the day on which the use began or, if it is earlier, the day that is six months after the end of the partnership's fiscal period that ends in the particular year, the partnership disposes of the qualified building or ceases to use it in a manner consistent with that paragraph *b*,

otherwise than by reason of the involuntary destruction of the qualified building by fire, theft or water.

The tax to which the third paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister under any of sections 1029.8.36.166.60.9, 1029.8.36.166.60.15 and 1029.8.36.166.60.16, in respect of the qualified building, for a taxation year preceding the particular taxation year, exceeds the total of

(*a*) the proportion of the amount by which the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year preceding the particular taxation year under any of sections 1029.8.36.166.60.9, 1029.8.36.166.60.15 and 1029.8.36.166.60.16, in respect of the qualified building, exceeds the aggregate of all amounts each of which is a tax required to be paid by the corporation under section 1129.45.41.18.3, in respect of the qualified building, for a taxation year preceding the particular year, that the number of months in the period that begins on the day on which the qualified building began to be used in a manner consistent with paragraph *b* of the definition of "qualified building" in the first paragraph of section 1029.8.36.166.60.1 and that ends at the given time referred to in the third paragraph is of 48; and

(*b*) the aggregate of all amounts each of which is a tax required to be paid by the corporation under section 1129.45.41.18.3, in respect of the qualified building, for a taxation year preceding the particular year.

For the purposes of this section, the following rules apply:

(*a*) a month means a period that begins on a particular day in a calendar month and that ends

i. on the day immediately before the day in the following calendar month that has the same calendar number as the particular day, or

ii. where the following calendar month does not have a day that has the same calendar number as the particular day, on the last day of the following month;

(*b*) a qualified building is deemed to be used in a manner consistent with paragraph *b* of the definition of "qualified building" in the first paragraph of section 1029.8.36.166.60.1 for an entire month if the building is so used for more than 15 days in the month; and

(*c*) a qualified building that temporarily ceases to be used in a manner consistent with paragraph *b* of the definition of "qualified building" in the first paragraph of section 1029.8.36.166.60.1 is deemed to be used in a manner consistent with that paragraph *b* if the Minister is of the opinion that the use ceased for reasonable grounds.

“**1129.45.41.18.6.** For the purposes of Part I, except Division II.6.14.2.1 of Chapter III.1 of Title III of Book IX, tax paid to the Minister by a corporation at any time under this Part, in relation to a qualified expenditure in respect of a qualified building, is deemed to be an amount of assistance repaid at that time in respect of that expenditure, pursuant to a legal obligation, by

(*a*) the partnership referred to in section 1129.45.41.18.3 or 1129.45.41.18.5, as the case may be, in the case of tax paid under that section; or

(*b*) the corporation, in any other case.

“**1129.45.41.18.7.** 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 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications.

“**PART III.10.9.2.2**

“SPECIAL TAX IN RESPECT OF THE TAX CREDIT RELATING TO INFORMATION TECHNOLOGY INTEGRATION

“**1129.45.41.18.8.** In this Part, “eligible expenses” has the meaning assigned by section 1029.8.36.166.60.19.

“**1129.45.41.18.9.** Every corporation that is deemed to have paid an amount to the Minister under section 1029.8.36.166.60.27, on account of its tax payable under Part I for a particular taxation year, in relation to eligible expenses of the corporation for the particular year, is required to pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the “repayment year”) in which an amount relating to the eligible expenses is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation is deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.166.60.27 or 1029.8.36.166.60.31, in relation to the eligible expenses, exceeds the total of

(*a*) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.166.60.27 or 1029.8.36.166.60.31 in relation to the eligible expenses if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the eligible expenses, were refunded, paid or allocated in the particular year; and

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

"**1129.45.41.18.10.** Every corporation that is a member of a partnership and is deemed to have paid an amount to the Minister under section 1029.8.36.166.60.28 on account of the corporation's tax payable under Part I for a particular taxation year, in relation to the eligible expenses of the partnership for the partnership's particular fiscal period that ends in the particular taxation year, is required to pay the tax computed under the second paragraph for the taxation year in which a subsequent fiscal period of the partnership (in this section referred to as the "fiscal period of repayment") ends, in which an amount relating to the eligible expenses is, directly or indirectly, refunded or otherwise paid to the partnership or corporation or allocated to a payment to be made by the partnership or corporation.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends under any of sections 1029.8.36.166.60.28, 1029.8.36.166.60.32 and 1029.8.36.166.60.33, in relation to the eligible expenses, if the agreed proportion in respect of the corporation for that preceding fiscal period were the same as that for the fiscal period of repayment, exceeds the total of

(*a*) the aggregate of all amounts each of which is an amount that the corporation would be deemed to have paid to the Minister under any of sections 1029.8.36.166.60.28, 1029.8.36.166.60.32 and 1029.8.36.166.60.33 for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends, in relation to the eligible expenses, if

i. every amount that is, at or before the end of the fiscal period of repayment, so refunded, paid or allocated, in relation to the eligible expenses, were refunded, paid or allocated in the particular fiscal period, and

ii. the agreed proportion in respect of the corporation for that preceding fiscal period were the same as for the fiscal period of repayment; and

(*b*) the aggregate of all amounts each of which is a tax that the corporation would be required to pay to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the eligible expenses, if the agreed proportion in respect of the corporation for the partnership's fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment.

For the purposes of the second paragraph, an amount referred to in subparagraph i of subparagraph *a* of that paragraph that is refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation is deemed to be an amount

(*a*) that is refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(*b*) that is determined by multiplying the amount refunded, paid or allocated, otherwise determined, by the reciprocal of the agreed proportion in respect of the corporation for the fiscal period of repayment.

"**1129.45.41.18.11.** For the purposes of Part I, except Division II.6.14.2.2 of Chapter III.1 of Title III of Book IX, tax paid to the Minister by a corporation at any time, under this Part, in relation to eligible expenses, is deemed to be an amount of assistance repaid at that time in respect of those expenses, pursuant to a legal obligation, by

(*a*) the corporation, in the case of tax paid under section 1129.45.41.18.9; or

(*b*) the partnership referred to in section 1129.45.41.18.10, in the case of tax paid under that section.

"**1129.45.41.18.12.** 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 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications."

(2) Subsection 1 applies in respect of an expenditure or expenses incurred after 7 October 2013.

520. (1) Section 1129.52 of the Act is amended by replacing "668.5" in the second paragraph by "669.1".

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

521. (1) Section 1129.63 of the Act is amended by inserting the following definition in alphabetical order:

""public primary caregiver" has the meaning assigned by section 890.15;".

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

522. (1) Section 1129.64 of the Act is amended by replacing the portion of the first paragraph before the formula by the following:

"**1129.64.** Every person (other than a public primary caregiver that is exempt from tax under Part I) shall pay a tax under this Part, for a taxation year, equal to the amount determined by the formula".

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

523. (1) The Act is amended by inserting the following after section 1129.66.8:

“**PART III.15.2**

“SPECIAL TAX ON EXCESS PROFIT SHARING PLAN AMOUNTS

“**1129.66.9.** In this Part,

“balance-due day” has the meaning assigned by section 1;

“employer” has the meaning assigned by section 1;

“excess profit sharing plan amount”, of a specified employee for a taxation year in respect of an employer, means the amount determined by the formula

A – (20% × B);

“profit sharing plan” has the meaning assigned by section 1;

“specified employee” has the meaning assigned by section 1;

“trust” has the meaning assigned by section 1.

In the formula in the definition of “excess profit sharing plan amount” in the first paragraph,

(*a*) A is the portion of the aggregate of all amounts each of which is an amount paid by the employer of the specified employee (or by a corporation with which the employer does not deal at arm’s length) to a trust governed by a profit sharing plan that is allocated for the year to the specified employee; and

(*b*) B is the specified employee’s income for the year from an office or employment with the employer computed under Chapters I and II of Title II of Book III of Part I, except Divisions V and VI of that Chapter II.

“**1129.66.10.** If a specified employee has an excess profit sharing plan amount for a taxation year, the specified employee shall pay a tax for the year equal to the amount determined by the formula

A × B.

In the formula in the first paragraph,

(*a*) A is the rate specified in paragraph *d* of section 750; and

(*b*) B is the aggregate of all excess profit sharing plan amounts of the specified employee for the year.

"**1129.66.11.** If a specified employee would otherwise be required to pay tax under section 1129.66.10, the Minister may waive or cancel all or part of the tax if the Minister considers it just and equitable to do so having regard to all the circumstances.

"**1129.66.12.** Every person who is required to pay tax under this Part for a taxation year shall

(*a*) on or before the person's filing-due date for the year, file with the Minister a return for the year under this Part in the prescribed form containing prescribed information; and

(*b*) on or before the person's balance-due day for the year, pay to the Minister the amount of tax payable under this Part by the person for the year.

"**1129.66.13.** Unless otherwise provided in this Part, sections 1001 to 1014, 1025 to 1026.2, 1031 to 1034.0.2, 1035 to 1044.0.2 and 1045 to 1079.16 apply to this Part, with the necessary modifications."

(2) Subsection 1 applies from the taxation year 2012. However,

(1) it does not apply in respect of a payment made to a trust governed by a profit sharing plan before 29 March 2012, or before 1 January 2013 pursuant to an obligation arising under a written agreement or arrangement entered into before 29 March 2012; and

(2) when section 1129.66.10 of the Act applies to the taxation year 2012, it is to be read as if "the rate specified in paragraph *d* of section 750" in subparagraph *a* of the second paragraph were replaced by "a rate of 24%".

524. (1) Section 1129.68 of the Act is amended by replacing "24%" in the first paragraph by "25.75%".

(2) Subsection 1 applies from the taxation year 2013.

525. (1) The Act is amended by inserting the following after section 1129.69:

"**PART III.16.1**

"SPECIAL TAX RELATING TO THE CREDIT FOR CULTURAL PATRONAGE

"**1129.69.1.** In this Part, "registered pledge" has the meaning assigned by the first paragraph of section 752.0.10.1.

"**1129.69.2.** An individual who has deducted an amount in computing tax payable for a particular taxation year under section 752.0.10.6.2, in relation to a registered pledge, is required to pay tax, the amount of which is determined under the second paragraph, for the year (in this section referred to as the "year

of the default") in which the registered pledge is, because of subparagraph i of paragraph *b* of section 752.0.10.15.5, deemed never to have been registered.

The amount to which the first paragraph refers in respect of the particular year is equal to the aggregate of

(*a*) the amount (in subparagraph *b* referred to as the "excess tax credit amount") obtained by multiplying 6% by the aggregate of all amounts each of which is the eligible amount of a gift that was taken into account in determining the amount that the individual deducted under section 752.0.10.6.2 for the particular year, in relation to the pledge; and

(*b*) the amount of interest computed on the excess tax credit amount at the rate set under section 28 of the Tax Administration Act (chapter A-6.002) for the period beginning on 1 May of the year following the particular year and ending before the beginning of the year of the default.

The first paragraph does not apply in respect of a particular taxation year for which the Minister may redetermine the tax, interest and penalties under Part I in accordance with subsection 2 of section 1010.

"**1129.69.3.** An individual who is required to pay tax under this Part for a taxation year shall, on or before the individual's filing-due date for the year,

(*a*) file with the Minister, without notice or demand, a return under this Part in the prescribed form containing prescribed information;

(*b*) estimate, in the return, the amount of the individual's tax payable under this Part for the year; and

(*c*) pay to the Minister the amount of the individual's tax payable under this Part for the year.

"**1129.69.4.** Unless otherwise provided in this Part, sections 1001, 1002 and 1037 and Titles II, V and VI of Book IX of Part I apply to this Part, with the necessary modifications."

(2) Subsection 1 has effect from 4 July 2013.

526. Section 1129.74 of the Act is amended by replacing "an information return" in the first paragraph by "a return".

527. (1) Section 1129.78 of the Act is amended by replacing "5.3%" in the first paragraph by "7.05%".

(2) Subsection 1 applies from the taxation year 2013.

528. (1) Section 1159.1 of the Act is amended by replacing paragraph *b* of the definition of "base wages" by the following paragraph:

"(*b*) any amount that the person is deemed to pay to the individual under section 1019.7 or 1159.1.0.2;".

(2) Subsection 1 is declaratory, except in respect of cases pending on 4 June 2014 and notices of objection served on the Minister of Revenue on or before 4:00 p.m. on that date, where one of the subjects of the contestation is based on the fact, expressly invoked on or before that date in the motion for appeal or the notice of objection previously served on the Minister of Revenue, or in the notice of objection, as the case may be, that an amount was paid, allocated, granted or awarded to an employee not by the employee's employer, but by a person not dealing at arm's length with the employer.

529. (1) The Act is amended by inserting the following section after section 1159.1.0.1:

"**1159.1.0.2.** A particular person is deemed to pay to an individual who is referred to in paragraph *a* of the definition of "base wages" in section 1159.1, and who is the particular person's employee, any particular amount that is described in that paragraph *a* and is paid, allocated, granted or awarded to the individual because of, or in the course of, the individual's office or employment by a person who is not dealing at arm's length with the particular person, unless the particular amount would not be required to be included in computing the individual's income under Chapters I and II of Book III of Part I if it were paid, allocated, granted or awarded, as the case may be, to the individual by the particular person."

(2) Subsection 1 is declaratory, except in respect of cases pending on 4 June 2014 and notices of objection served on the Minister of Revenue on or before 4:00 p.m. on that date, where one of the subjects of the contestation is based on the fact, expressly invoked on or before that date in the motion for appeal or the notice of objection previously served on the Minister of Revenue, or in the notice of objection, as the case may be, that an amount was paid, allocated, granted or awarded to an employee not by the employee's employer, but by a person not dealing at arm's length with the employer.

530. Section 1159.2 of the Act is replaced by the following section:

"**1159.2.** Every person that is a financial institution at any time in a taxation year that begins before 1 April 2019 shall pay a compensation tax for that year."

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

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

"**1159.3.** Subject to the first paragraph of sections 1159.3.1 to 1159.3.4, the compensation tax a person referred to in section 1159.2 is required to pay for a taxation year is equal to,";

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

"However, subject to the second paragraph of sections 1159.3.1 to 1159.3.4, if a person is not a financial institution throughout its taxation year, the compensation tax the person is required to pay for the year is equal to,";

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

"For the purposes of the second paragraph, where a person is a financial institution, with the exception of a corporation that is deemed to be a financial institution by reason of an election made by it under section 150 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), at any time in its taxation year, it is deemed to be such an institution throughout the period commencing at that time and ending on the last day of its taxation year."

(2) Subsection 1 has effect from 1 January 2013.

532. (1) Section 1159.3.1 of the Act is amended

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

"**1159.3.1.** If the taxation year for which a compensation tax is computed under the first paragraph of section 1159.3 ends before 1 January 2013 and is included, in whole or in part, in the period beginning on 31 March 2010 and ending on 31 December 2012 (in this section referred to as the "rate increase period"), the following rules apply:";

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

"If the taxation year for which a compensation tax is computed under the second paragraph of section 1159.3 ends before 1 January 2013 and is included, in whole or in part, in the rate increase period, the following rules apply:".

(2) Subsection 1 has effect from 1 January 2013.

533. (1) The Act is amended by inserting the following sections after section 1159.3.1:

"**1159.3.2.** If the taxation year for which a compensation tax is computed under the first paragraph of section 1159.3 ends after 31 December 2012 and before 3 December 2014, the following rules apply:

(*a*) subparagraphs i and ii of subparagraph *a* of the first paragraph of section 1159.3 are to be read as follows:

"i. the proportion of 0.25% of its paid-up capital as established for the year under Title II of Book III of Part IV, computed without reference to sections 1141.3 to 1141.11, that the number of days in its taxation year that precede 1 January 2013 is of the number of days in its taxation year, and

"ii. the aggregate of 2.8% of the amount paid as wages in the part of the year that follows 31 December 2012 and 3.9% of the amount paid as wages in the part of the year that precedes 1 January 2013;";

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

i. the proportion of 0.3% that the number of days in the taxation year that follow 31 December 2012 is of the number of days in the taxation year, and

ii. the proportion of 0.55% that the number of days in the taxation year that precede 1 January 2013 is of the number of days in the taxation year;

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

"(*c*) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of 2.2% of the amount paid as wages in the part of the year that follows 31 December 2012 and 3.8% of the amount paid as wages in the part of the year that precedes 1 January 2013;";

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

"(*e*) in the case of a person who is not referred to in any of subparagraphs *a* to *d*.1 and who made, with a person referred to in any of those subparagraphs, an election under subsection 1 of section 150 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) that is in effect in the year, the aggregate of 0.9% of the amount paid as wages in the part of the year during which the election was in effect and that follows 31 December 2012 and 1.5% of the amount paid as wages in the part of the year that precedes 1 January 2013;"; and

(*e*) the first paragraph of section 1159.3 is to be read as if the following subparagraph were added after subparagraph *e*:

"(*f*) in the case of any other person, 1.5% of the amount paid as wages in the part of the year that precedes 1 January 2013."

If the taxation year for which a compensation tax is computed under the second paragraph of section 1159.3 ends after 31 December 2012 and before 3 December 2014, the following rules apply:

(*a*) subparagraphs i and ii of subparagraph *a* of the second paragraph of section 1159.3 are to be read as follows:

"i. the proportion of 0.25% of its paid-up capital as established for the year under Title II of Book III of Part IV, computed without reference to sections 1141.3 to 1141.11, that the number of days in its taxation year during which it was a financial institution that precede 1 January 2013 is of the number of days in its taxation year, and

"ii. the aggregate of 2.8% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 December 2012 and 3.9% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 January 2013;";

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

i. the proportion of 0.3% that the number of days in the taxation year during which the person was a financial institution that follow 31 December 2012 is of the number of days in the taxation year during which the person was a financial institution, and

ii. the proportion of 0.55% that the number of days in the taxation year during which the person was a financial institution that precede 1 January 2013 is of the number of days in the taxation year during which the person was a financial institution;

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

"(*c*) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of 2.2% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 December 2012 and 3.8% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 January 2013;";

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

"(*e*) in the case of a person who is not referred to in any of subparagraphs *a* to *d* and who made, with a person referred to in any of subparagraphs *a* to *d*.1 of the first paragraph, an election under subsection 1 of section 150 of the Excise Tax Act that is in effect in the year, the aggregate

of 0.9% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and the election was in effect and that follow 31 December 2012 and 1.5% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 January 2013;"; and

(*e*) the second paragraph of section 1159.3 is to be read as if the following subparagraph were added after subparagraph *e*:

"(*f*) in the case of any other person, except a professional order that has set up an insurance fund in accordance with section 86.1 of the Professional Code, 1.5% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 January 2013."

"**1159.3.3.** If the taxation year for which a compensation tax is computed under the first paragraph of section 1159.3 ends after 2 December 2014 and before 1 April 2017, the following rules apply:

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

"(*a*) in the case of a bank, a loan corporation, a trust corporation or a corporation trading in securities, subject to subparagraph *d*, the aggregate of 4.48% of the amount paid as wages in the part of the year that follows 2 December 2014 and 2.8% of the amount paid as wages in the part of the year that precedes 3 December 2014;";

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

i. the proportion of 0.48% that the number of days in the taxation year that follow 2 December 2014 is of the number of days in the taxation year, and

ii. the proportion of 0.3% that the number of days in the taxation year that precede 3 December 2014 is of the number of days in the taxation year;

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

"(*c*) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of 3.52% of the amount paid as wages in the part of the year that follows 2 December 2014 and 2.2% of the amount paid as wages in the part of the year that precedes 3 December 2014;"; and

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

"(*e*) in the case of a person who is not referred to in any of subparagraphs *a* to *d*.1 and who made, with a person referred to in any of those subparagraphs, an election under subsection 1 of section 150 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) that is in effect in the year, the aggregate of 1.44% of the amount paid as wages in the part of the year during which the election was in effect and that follows 2 December 2014 and 0.9% of the amount paid as wages in the part of the year that precedes 3 December 2014."

If the taxation year for which a compensation tax is computed under the second paragraph of section 1159.3 ends after 2 December 2014 and before 1 April 2017, the following rules apply:

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

"(*a*) in the case of a bank, a loan corporation, a trust corporation or a corporation trading in securities, subject to subparagraph *d*, the aggregate of 4.48% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 2 December 2014 and 2.8% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 3 December 2014;";

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

i. the proportion of 0.48% that the number of days in the taxation year during which the person was a financial institution that follow 2 December 2014 is of the number of days in the taxation year during which the person was a financial institution, and

ii. the proportion of 0.3% that the number of days in the taxation year during which the person was a financial institution that precede 3 December 2014 is of the number of days in the taxation year during which the person was a financial institution;

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

"(*c*) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of 3.52% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 2 December 2014 and 2.2% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 3 December 2014;"; and

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

"(*e*) in the case of a person who is not referred to in any of subparagraphs *a* to *d* and who made, with a person referred to in any of subparagraphs *a* to *d*.1 of the first paragraph, an election under subsection 1 of section 150 of the Excise Tax Act that is in effect in the year, the aggregate of 1.44% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and the election was in effect and that follow 2 December 2014 and 0.9% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 3 December 2014."

"**1159.3.4.** If the taxation year for which a compensation tax is computed under the first paragraph of section 1159.3 ends after 31 March 2017, the following rules apply:

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

"(*a*) in the case of a bank, a loan corporation, a trust corporation or a corporation trading in securities, subject to subparagraph *d*, the aggregate of 2.8% of the amount paid as wages in the part of the year that is included, in whole or in part, in the period beginning on 1 April 2017 and ending on 31 March 2019 (in this section referred to as the "temporary contribution period") and 4.48% of the amount paid as wages in the part of the year that precedes 1 April 2017;";

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

i. the proportion of 0.3% that the number of days in the taxation year that are included in the period beginning on 1 April 2017 and ending on 31 March 2019 (in this section referred to as the "temporary contribution period") is of the number of days in the taxation year, and

ii. the proportion of 0.48% that the number of days in the taxation year that precede 1 April 2017 is of the number of days in the taxation year;

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

"(*c*) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of 2.2% of the amount paid as wages in the part of the year that is included in the temporary contribution period and 3.52% of the amount paid as wages in the part of the year that precedes 1 April 2017;"; and

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

"(*e*) in the case of a person who is not referred to in any of subparagraphs *a* to *d*.1 and who made, with a person referred to in any of those subparagraphs, an election under subsection 1 of section 150 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) that is in effect in the year, the aggregate of 0.9% of the amount paid as wages in the part of the year during which the election was in effect and that is included in the temporary contribution period and 1.44% of the amount paid as wages in the part of the year that precedes 1 April 2017."

If the taxation year for which a compensation tax is computed under the second paragraph of section 1159.3 ends after 31 March 2017, the following rules apply:

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

"(*a*) in the case of a bank, a loan corporation, a trust corporation or a corporation trading in securities, subject to subparagraph *d*, the aggregate of 2.8% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that are included in the temporary contribution period and 4.48% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2017;";

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

i. the proportion of 0.3% that the number of days in the taxation year during which the person was a financial institution that are included in the temporary contribution period is of the number of days in the taxation year during which the person was a financial institution, and

ii. the proportion of 0.48% that the number of days in the taxation year during which the person was a financial institution that precede 1 April 2017 is of the number of days in the taxation year during which the person was a financial institution;

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

"(*c*) in the case of a savings and credit union, subject to subparagraph *d*, the aggregate of 2.2% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that are included in the temporary contribution period and 3.52% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2017;"; and

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

"(*e*) in the case of a person who is not referred to in any of subparagraphs *a* to *d* and who made, with a person referred to in any of subparagraphs *a* to *d*.1 of the first paragraph, an election under subsection 1 of section 150 of the Excise Tax Act that is in effect in the year, the aggregate of 0.9% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution and the election was in effect and that are included in the temporary contribution period and 1.44% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 April 2017."""

(2) Subsection 1 has effect from 1 January 2013.

(3) In addition, in applying subparagraph i of subparagraph *a* of the first paragraph of section 1027 of the Act, subparagraph 1 of subparagraph iii of that subparagraph *a* and subparagraph *a* of the third paragraph of section 1027 of the Act, enacted by paragraph *b* of section 1027.0.3 of the Act, for the purpose of computing the amount of a payment that a corporation is required to make under subparagraph *a* of the first paragraph of section 1027 of the Act for a taxation year that ends after 31 December 2012, and in applying section 1038 of the Act for the purpose of computing the interest provided for in that section that the corporation is required to pay, if applicable, in respect of that payment, the corporation's estimated tax or tax payable, as the case may be, for that taxation year

(1) must, in respect of a payment that the corporation is required to make before 1 January 2013, be determined without reference to this section and section 532; and

(2) is, in respect of a payment that the corporation is required to make after 31 December 2012 and before 12 July 2013, in the case where it is referred to in subparagraph *f* of the first paragraph of section 1159.3 of the Act, enacted by subparagraph *e* of the first paragraph of section 1159.3.2 of the Act, enacted by subsection 1, and after 31 December 2012, in any other case,

(*a*) where the taxation year began before 1 January 2013 and the corporation is not, at the time of the payment, a qualified Canadian-controlled private corporation within the meaning of section 1027.0.1 of the Act, deemed to be equal to the amount by which the amount that would be its estimated tax or tax payable, as the case may be, for that year if it were determined in accordance with paragraph 1 exceeds the product obtained by multiplying, by the proportion that 12 is of the number of payments that the corporation is required to make after 31 December 2012 for the taxation year under subparagraph *a* of the first paragraph of section 1027 of the Act, the amount by which the estimated tax or tax payable, as the case may be, so determined exceeds the amount that would be its estimated tax or tax payable, as the case may be, for that taxation year if it were determined without reference to this subsection and if

i. the first and second paragraphs of section 1159.3 of the Act were read without reference to their subparagraph *f*, enacted by subparagraph *e* of the

first and second paragraphs of section 1159.3.2 of the Act, enacted by subsection 1, and

ii. subparagraph *e* of the first paragraph of section 1159.3 of the Act, enacted by subparagraph *d* of the first paragraph of section 1159.3.2 of the Act, enacted by subsection 1, and subparagraph *e* of the second paragraph of section 1159.3 of the Act, enacted by subparagraph *d* of the second paragraph of section 1159.3.2 of the Act were read respectively as follows:

"(*e*) in the case of any other person, the aggregate of 0.9% of the amount paid as wages in the part of the year that follows 31 December 2012 and 1.5% of the amount paid as wages in the part of the year that precedes 1 January 2013;";

"(*e*) in the case of any other person, except a professional order that has set up an insurance fund in accordance with section 86.1 of the Professional Code, the aggregate of 0.9% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that follow 31 December 2012 and 1.5% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution that precede 1 January 2013;";

(*b*) where the taxation year began before 1 January 2013 and the corporation is, throughout the year, a qualified Canadian-controlled private corporation within the meaning of section 1027.0.1 of the Act, deemed to be equal to the amount by which the amount that would be its estimated tax or tax payable, as the case may be, for that year if it were determined in accordance with paragraph 1 exceeds the product obtained by multiplying, by the proportion that 4 is of the number of payments that the corporation is required to make after 31 December 2012 for the taxation year under subparagraph *a* of the first paragraph of section 1027 of the Act, the amount by which the estimated tax or tax payable, as the case may be, so determined exceeds the amount that would be its estimated tax or tax payable for the year, as the case may be, if it were determined without reference to this subsection and if subparagraphs i and ii of subparagraph *a* were applied; or

(*c*) where the taxation year began after 31 December 2012 and the corporation is referred to in subparagraph *f* of the first paragraph of section 1159.3 of the Act, enacted by subparagraph *e* of the first paragraph of section 1159.3.2 of the Act, enacted by subsection 1, deemed to be equal to the amount that would be its estimated tax or tax payable for the year, as the case may be, if it were determined without reference to this subsection and if subparagraphs i and ii of subparagraph *a* were applied.

(4) In addition,

(1) in applying subparagraph i of subparagraph *a* of the first paragraph of section 1027 of the Act, subparagraph 1 of subparagraph iii of that subparagraph *a* and subparagraph *a* of the third paragraph of section 1027 of the Act, enacted by paragraph *b* of section 1027.0.3 of the Act, for the purpose

of computing the amount of a payment that a corporation is required to make under subparagraph *a* of the first paragraph of section 1027 of the Act for a taxation year that ends after 2 December 2014, and in applying section 1038 of the Act for the purpose of computing the interest provided for in that section that the corporation is required to pay, if applicable, in respect of that payment, the corporation's estimated tax or tax payable, as the case may be, for that taxation year

(*a*) must, in respect of a payment that the corporation is required to make before 3 December 2014, be determined as if section 1159.3.3 of the Act, enacted by subsection 1, were read as if "4.48%", "0.48%", "3.52%" and "1.44%" were replaced wherever they appear by "2.8%", "0.3%", "2.2%" and "0.9%", respectively, and

(*b*) is, in respect of a payment that the corporation is required to make after 2 December 2014,

i. where the taxation year began before 3 December 2014 and the corporation is not, at the time of the payment, a qualified Canadian-controlled private corporation within the meaning of section 1027.0.1 of the Act, deemed to be equal to the total of the amount that would be its estimated tax or tax payable, as the case may be, for that year if it were determined in accordance with subparagraph *a* and the product obtained by multiplying, by the proportion that 12 is of the number of payments that the corporation is required to make after 2 December 2014 for the taxation year under subparagraph *a* of the first paragraph of section 1027 of the Act, the amount by which the estimated tax or tax payable, as the case may be, determined without reference to this subsection exceeds the amount that would be its estimated tax or tax payable, as the case may be, for that year if it were determined in accordance with subparagraph *a*, and

ii. where the taxation year began before 3 December 2014 and the corporation is, throughout the year, a qualified Canadian-controlled private corporation within the meaning of section 1027.0.1 of the Act, deemed to be equal to the total of the amount that would be its estimated tax or tax payable, as the case may be, for that year if it were determined in accordance with subparagraph *a* and the product obtained by multiplying, by the proportion that 4 is of the number of payments that the corporation is required to make after 2 December 2014 for the taxation year under subparagraph *a* of the first paragraph of section 1027 of the Act, the amount by which the estimated tax or tax payable, as the case may be, determined without reference to this subsection exceeds the amount that would be its estimated tax or tax payable, as the case may be, for that year if it were determined in accordance with subparagraph *a*;

(2) in applying subparagraph i of subparagraph *a* of the first paragraph of section 1027 of the Act, subparagraph 1 of subparagraph iii of that subparagraph *a* and subparagraph *a* of the third paragraph of section 1027 of the Act, enacted by paragraph *b* of section 1027.0.3 of the Act, for the purpose of computing the amount of a payment that a corporation is required to make under

subparagraph *a* of the first paragraph of section 1027 of the Act for a taxation year that ends after 31 March 2017, and in applying section 1038 of the Act for the purpose of computing the interest provided for in that section that the corporation is required to pay, if applicable, in respect of that payment, the corporation's estimated tax or tax payable, as the case may be, for that taxation year

(*a*) must, in respect of a payment that the corporation is required to make before 1 April 2017, be determined as if section 1159.3.4 of the Act, enacted by subsection 1, were read as if "2.8%", "0.3%", "2.2%" and "0.9%" were replaced wherever they appear by "4.48%", "0.48%", "3.52%" and "1.44%", respectively, and

(*b*) is, in respect of a payment that the corporation is required to make after 31 March 2017,

i. where the taxation year began before 1 April 2017 and the corporation is not, at the time of the payment, a qualified Canadian-controlled private corporation within the meaning of section 1027.0.1 of the Act, deemed to be equal to the amount by which the amount that would be its estimated tax or tax payable, as the case may be, for that year if it were determined in accordance with subparagraph *a* exceeds the product obtained by multiplying, by the proportion that 12 is of the number of payments that the corporation is required to make after 31 March 2017 for the taxation year under subparagraph *a* of the first paragraph of section 1027 of the Act, the amount by which the estimated tax or tax payable, as the case may be, so determined exceeds the amount that would be its estimated tax or tax payable, as the case may be, for that year if it were determined without reference to this subsection, and

ii. where the taxation year began before 1 April 2017 and the corporation is, throughout the year, a qualified Canadian-controlled private corporation within the meaning of section 1027.0.1 of the Act, deemed to be equal to the amount by which the amount that would be its estimated tax or tax payable, as the case may be, for that year if it were determined in accordance with subparagraph *a* exceeds the product obtained by multiplying, by the proportion that 4 is of the number of payments that the corporation is required to make after 31 March 2017 for the taxation year under subparagraph *a* of the first paragraph of section 1027 of the Act, the amount by which the estimated tax or tax payable, as the case may be, so determined exceeds the amount that would be its estimated tax or tax payable, as the case may be, for that year if it were determined without reference to this subsection; and

(3) in applying subparagraph i of subparagraph *a* of the first paragraph of section 1027 of the Act, subparagraph 1 of subparagraph iii of that subparagraph *a* and subparagraph *a* of the third paragraph of section 1027 of the Act, enacted by paragraph *b* of section 1027.0.3 of the Act, for the purpose of computing the amount of a payment that a corporation is required to make under subparagraph *a* of the first paragraph of section 1027 of the Act for a taxation year that ends after 31 March 2019, and in applying section 1038 of the Act for the purpose of computing the interest provided for in that section that the

corporation is required to pay, if applicable, in respect of that payment, the corporation's estimated tax or tax payable, as the case may be, for that taxation year must, in respect of a payment that the corporation is required to make before 1 April 2019, be determined in accordance with subparagraph *a* of paragraph 1.

534. (1) Section 1159.8 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1159.8.** Despite section 1000, every person other than a corporation shall file with the Minister in prescribed form, without notice or demand, a fiscal return containing prescribed information for each taxation year for which the person is required to pay tax under this Part, in respect of such portion of the tax as is determined by reference to the percentage of the amount paid as wages referred to in subparagraph *e* of the first or second paragraph of section 1159.3 or in subparagraph *f* of that first or second paragraph, enacted by subparagraph *e* of the first paragraph of section 1159.3.2 and subparagraph *e* of the second paragraph of that section, respectively."

(2) Subsection 1 has effect from 1 January 2013.

535. (1) Section 1159.10 of the Act is amended by adding the following paragraph:

"For the purposes of the first paragraph, in respect of the amount paid as wages after 31 December 2012 and before 12 July 2013, section 1159.3 is to be read without reference to subparagraph *f* of the first and second paragraphs, enacted by subparagraph *e* of the first and second paragraphs of section 1159.3.2, and as if subparagraph *e* of the first paragraph of section 1159.3 and subparagraph *e* of the second paragraph of that section were read respectively as follows:

"(*e*) in the case of any other person, 0.9% of the amount paid as wages;";

"(*e*) in the case of any other person, except a professional order that has set up an insurance fund in accordance with section 86.1 of the Professional Code, 0.9% of the amount paid as wages in the part or parts of the year, as the case may be, during which the person was a financial institution;"."

(2) Subsection 1 has effect from 1 January 2013.

536. (1) Section 1159.17 of the Act is replaced by the following section:

"**1159.17.** Where a person referred to in section 1171 is, at the time of the making of the insurance contract referred to in that section, a financial institution, the person shall, when filing the notice referred to in subsection 1 of that section, pay to the Minister a compensation tax equal to the percentage, specified in the second paragraph, of the amount of the premium payable by the person and in respect of which a tax must be paid under that section.

The percentage to which the first paragraph refers is equal to

(*a*) 0.35% in respect of a premium payable by a person before 31 March 2010;

(*b*) 0.55% in respect of a premium payable by a person during the period beginning on 31 March 2010 and ending on 31 December 2012; or

(*c*) 0.3% in respect of a premium payable by a person during the period beginning on 1 January 2013 and ending on 2 December 2014;

(*d*) 0.48% in respect of a premium payable by a person during the period beginning on 3 December 2014 and ending on 31 March 2017; or

(*e*) 0.3% in respect of a premium payable by a person during the period beginning on 1 April 2017 and ending on 31 March 2019."

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

ACT RESPECTING THE MINISTÈRE DES FINANCES

537. Section 19 of the Act respecting the Ministère des Finances (chapter M-24.01) is replaced by the following section:

"**19.** The functions of the Comptroller of Finance are, in particular, to prepare for the Minister the public accounts and any other financial report of the Government and to manage agreements providing for a tax rebate to a government department, a body or any other organization to which the agreement applies."

538. Section 22 of the Act is amended

(1) by inserting "responsibilities," before "functions or mandates" in the first paragraph;

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

"The Comptroller of Finance may also require any information relating to a tax rebate from any organization to which an agreement described in section 19 applies, other than a government department, body or enterprise otherwise referred to in the first paragraph, and may require that any book, register, account, record or other document relating to the tax rebate be produced."

ACT TO FACILITATE THE PAYMENT OF SUPPORT

539. Section 57.1 of the Act to facilitate the payment of support (chapter P-2.2) is amended by replacing the first paragraph by the following paragraph:

"**57.1.** To ensure the recovery of an amount owed, the Minister may, by a demand sent by registered or certified mail or served personally, require that a person, whether or not that person owes an amount under this Act, file any information or any document by registered or certified mail or by personal service, within such reasonable time as the Minister may specify."

ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

540. (1) Section 2 of the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) is amended by adding the following paragraph after paragraph 8:

"(9) the Minister of Culture and Communications, as regards Schedule I."

(2) Subsection 1 has effect from 4 July 2013.

541. (1) Section 1.1 of Schedule A to the Act is amended by adding the following paragraphs after paragraph 13:

"(14) the tax credit for scientific research and experimental development work carried on by a biopharmaceutical corporation provided for in sections 1029.7, 1029.7.0.1 and 1029.7.2.1 of the Taxation Act;

"(15) the tax credit relating to information technology integration provided for in sections 1029.8.36.166.60.19 to 1029.8.36.166.60.35 of the Taxation Act."

(2) Subsection 1,

(1) where it enacts paragraph 14 of section 1.1 of Schedule A to the Act, has effect from 21 November 2012; and

(2) where it enacts paragraph 15 of section 1.1 of Schedule A to the Act, has effect from 8 October 2013.

542. (1) Section 5.1 of Schedule A to the Act is amended

(1) by replacing the definition of "completion date" in the first paragraph by the following definition and by adjusting the alphabetical order of the definitions accordingly:

""date of initial commercialization" of a title means, subject to the second paragraph,

(1) in the case of a title distributed over the Internet, the date on which it is put online;

(2) in the case of a title designed to be used with a game console or on a computer, the date from which the master copy is ready to be reproduced for commercialization purposes; or

(3) its distribution date, in any other case;";

(2) by striking out the second paragraph;

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

"The date of initial commercialization 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."

(2) Subsection 1 applies in respect of an application for a qualification certificate or a certificate filed after 30 September 2013.

543. (1) Section 5.2 of Schedule A to the Act is amended by striking out the third paragraph.

(2) Subsection 1 has effect from 1 January 2011.

544. (1) Section 5.3 of Schedule A to the Act is amended by replacing the second paragraph by the following paragraph:

"Investissement Québec may no longer issue an initial qualification certificate in respect of a title where, on the date of initial commercialization of the title, 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."

(2) Subsection 1 applies in respect of an application for a qualification certificate filed after 30 September 2013.

545. (1) Section 5.6 of Schedule A to the Act is amended by replacing the second, third and fourth paragraphs by the following paragraphs:

"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 its date of initial commercialization, 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 that is linked to a main multimedia title where it appears, on the last day of the 12-month period following the date of initial commercialization of the given title, 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 date of initial commercialization 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."

(2) Subsection 1 applies in respect of an application for a qualification certificate filed after 30 September 2013.

546. (1) Section 5.11 of Schedule A to the Act is amended

(1) by replacing the first, second and third paragraphs by the following paragraphs:

"**5.11.** To be recognized as eligible production work in relation to a title, work must be engaged in as of the beginning of the design stage and for the purpose of carrying out the stages in its production. 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 and online development, the system architecture, the title's community of users, the analysis of performance-related quantitative data for the purpose of optimizing the title's performance, and technological activities relating to its updating. 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 the acquisition of copyrights or to the mastering, media duplication, promotion, distribution or dissemination of a title, other than activities relating to the system architecture or technological activities relating to the updating of the title, may not be recognized as eligible production work in respect of a title.

Activities relating to the system architecture include the design, installation, development and maintenance of the infrastructure that hosts a title, including the network and the servers required to operate it, the development of tools aimed at optimizing the operation, management and maintenance of such infrastructure, as well as the management of the system security and of the data access.";

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

"Activities relating to a title's community of users means

(1) community development activities, which include activities relating to the establishment and maintenance of a link between the community and the online title development team in order to retain users of the title and attract new ones;

(2) activities related to the position of gamemaster, which include activities relating to the hosting and guidance of users in the community to enable them to take full advantage of all of the title's potential; and

(3) technical services to the community, which include activities to coordinate and optimize user relations.

Technological activities relating to the installation of the new versions of a title, the updating of its contents, the optimization of the computer infrastructure in operation, and the regular or urgent maintenance tasks in connection with that infrastructure are technological activities relating to the updating of a title."

(2) Subsection 1 applies in respect of an application for a certificate filed after 30 September 2013.

547. (1) Division IV of Chapter V of Schedule A to the Act, comprising sections 5.12 and 5.13, is repealed.

(2) Subsection 1 has effect from 1 January 2011.

548. (1) Section 6.1 of Schedule A to the Act is amended

(1) by replacing the definition of "completion date" in the first paragraph by the following definition and by adjusting the alphabetical order of the definitions accordingly:

""date of initial commercialization" of a title means, subject to the second paragraph,

(1) in the case of a title distributed over the Internet, the date on which it is put online;

(2) in the case of a title designed to be used with a game console or on a computer, the date from which the master copy is ready to be reproduced for commercialization purposes; or

(3) its distribution date, in any other case;";

(2) by striking out the second paragraph;

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

"The date of initial commercialization 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."

(2) Subsection 1 applies in respect of an application for a certificate filed after 30 September 2013.

549. (1) Section 6.2 of Schedule A to the Act is amended by striking out the fourth paragraph.

(2) Subsection 1 has effect from 1 January 2011.

550. (1) Section 6.6 of Schedule A to the Act is amended by replacing the second, third and fourth paragraphs by the following paragraphs:

"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 its date of initial commercialization, 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 that is linked to a main multimedia title where it appears, on the last day of the 12-month period following the date of initial commercialization of the given title, 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 date of initial commercialization 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."

(2) Subsection 1 applies in respect of an application for a certificate filed after 30 September 2013.

551. (1) Section 6.11 of Schedule A to the Act is amended

(1) by replacing the first, second and third paragraphs by the following paragraphs:

"**6.11.** To be recognized as eligible production work in relation to an eligible title, work must be engaged in as of the beginning of the design stage and for the purpose of carrying out the stages in its production. 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 and online development, the system architecture, the title's community of users, the analysis of performance-related quantitative data for the purpose of optimizing the title's performance, and technological activities relating to its updating. In the case of an eligible 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 the acquisition of copyrights or to the mastering, media duplication, promotion, distribution or dissemination of an eligible title, other than activities relating to the system architecture or technological activities relating to the updating of the title, may not be recognized as eligible production work in respect of an eligible title.

Activities relating to the system architecture include the design, installation, development and maintenance of the infrastructure that hosts an eligible title, including the network and the servers required to operate it, the development of tools aimed at optimizing the operation, management and maintenance of such infrastructure, as well as the management of the system security and of the data access.";

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

"Activities relating to an eligible title's community of users means

(1) community development activities, which include activities relating to the establishment and maintenance of a link between the community and the online title development team in order to retain users of the title and attract new ones;

(2) activities related to the position of gamemaster, which include activities relating to the hosting and guidance of users in the community to enable them to take full advantage of all of the title's potential; and

(3) technical services to the community, which include activities to coordinate and optimize user relations.

Technological activities relating to the installation of the new versions of an eligible title, the updating of its contents, the optimization of the computer infrastructure in operation, and the regular or urgent maintenance tasks in connection with that infrastructure are technological activities relating to the updating of an eligible title."

(2) Subsection 1 applies in respect of an application for a certificate filed after 30 September 2013.

552. (1) Division IV of Chapter VI of Schedule A to the Act, comprising sections 6.12 and 6.13, is repealed.

(2) Subsection 1 has effect from 1 January 2011.

553. Section 13.2 of Schedule A to the Act is amended by replacing "2015" in the fifth paragraph by "2025".

554. (1) Section 13.3 of Schedule A to the Act is amended by replacing the third paragraph by the following paragraph:

"The certificate also specifies, if applicable,

(1) the proportion of the corporation's gross revenue deriving from activities described in subparagraphs 5 and 7 of the first paragraph of section 13.5 that is attributable to applications developed by the corporation to be used exclusively outside Québec; and

(2) the proportion of the corporation's gross revenue deriving from activities described in subparagraphs 8 and 9 of the first paragraph of section 13.5 that is ultimately attributable to applications developed, in the course of activities described in subparagraphs 5 and 7 of the first paragraph of section 13.5, to be used exclusively outside Québec."

(2) Subsection 1 applies to a taxation year that begins after 21 December 2012.

(3) Subsection 1 also applies to a corporation's taxation year that includes 21 December 2012 if the corporation makes the election under subsection 3 of

section 556 of this Act. However, in its application to the corporation for that taxation year, the third paragraph of section 13.3 of Schedule A to the Act, enacted by subsection 1, is to be read as if "activities described in subparagraphs 5 and 7" were replaced wherever it appears by "activities described in subparagraph 7".

555. (1) Section 13.5 of Schedule A to the Act is amended

(1) by inserting the following subparagraph after subparagraph 2 of the first paragraph:

"(2.1) semiconductor and other electronic component manufacturing activities included in the group described under NAICS code 334410;";

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

"(1) any activity that, but for this subparagraph, would be described in subparagraph 8 or 9 of the first paragraph and that consists in providing employees who do not mainly carry on activities described in subparagraphs 1 to 7 of that paragraph; 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 and no account was taken of the corporation's employment placement agency and executive search activities included in the group described under NAICS code 561310, 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."

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 21 December 2012.

(3) Paragraph 2 of subsection 1 applies to a taxation year that begins after 21 December 2012.

(4) Paragraph 2 of subsection 1 applies also to a corporation's taxation year that includes 21 December 2012 if the corporation makes the election under subsection 3 of section 556 of this Act.

556. (1) Section 13.6 of Schedule A to the Act is amended

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

"**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

subparagraphs 5 and 7 to 9 of the first paragraph of section 13.5 is attributable to the following services:

(1) in relation to services provided by the corporation as part of activities described in those subparagraphs 5 and 7, services

(*a*) whose ultimate beneficiary is a person or a partnership with whom the corporation is dealing at arm's length, or

(*b*) that relate to an application developed by the corporation and used exclusively outside Québec; and

(2) in relation to services provided by the corporation to a particular person or a particular partnership as part of activities described in those subparagraphs 8 and 9, such services to the extent that the corporation's gross revenue deriving from the activities described in those subparagraphs 8 and 9 that are related to those services

(*a*) ultimately relates to an application that results from activities described in those subparagraphs 5 and 7 and that has been developed for the benefit of the particular person or particular partnership as part of activities described in those subparagraphs 8 and 9, or for the benefit of another person or partnership to whom the particular person or particular partnership provides services as part of activities described in those subparagraphs 8 and 9, and

(*b*) is ultimately attributable to the following services provided as part of activities described in those subparagraphs 5 and 7:

i. services whose ultimate beneficiary is a person or partnership with whom the corporation is dealing at arm's length, and

ii. services that relate to an application developed by the corporation, or by the particular person or particular partnership, as the case may be, and used exclusively outside Québec.";

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

"For the purposes of subparagraph *a* of subparagraph 1 of the first paragraph, 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 a person or a partnership as part of activities described in subparagraphs 5 and 7 of the first paragraph of section 13.5, not the customers of the particular person or partnership, is considered to be the ultimate beneficiary of those services.";

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

"For the purposes of subparagraph i of subparagraph *b* of subparagraph 2 of the first paragraph, the particular person or partnership who directly or indirectly uses the applications developed by a person or a partnership following

the provision of services as part of activities described in subparagraphs 5 and 7 of the first paragraph of section 13.5, not the customers of the particular person or partnership, is considered to be the ultimate beneficiary of the services a corporation provides to a person or a partnership as part of activities described in subparagraphs 8 and 9 of the first paragraph of section 13.5.";

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

"For the purposes of the sixth 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."

(2) Subsection 1 applies to a taxation year that begins after 21 December 2012.

(3) Subsection 1 also applies to a corporation's taxation year that includes 21 December 2012 if the corporation so elects in writing and files the election with Investissement Québec at the same time as its application for the corporation certificate it must obtain for the year for the purposes of Chapter XIII of Schedule A to the Act. However, in its application to the corporation for that taxation year,

(1) the portion of the first paragraph of section 13.6 of Schedule A to the Act before subparagraph 1, enacted by subsection 1, is to be read as if "activities described in subparagraphs 5 and 7 to 9" were replaced by "activities described in subparagraphs 7 to 9";

(2) subparagraphs 1 and 2 of the first paragraph of section 13.6 of Schedule A to the Act, enacted by subsection 1, are to be read as if "activities described in those subparagraphs 5 and 7" were replaced wherever it appears by "activities described in that subparagraph 7"; and

(3) the third and fourth paragraphs of section 13.6 of Schedule A to the Act, enacted by subsection 1, are to be read as if "activities described in subparagraphs 5 and 7" were replaced by "activities described in subparagraph 7".

557. (1) Section 13.11 of Schedule A to the Act is amended by replacing subparagraphs 1 to 4 of the first paragraph by the following subparagraphs:

"(1) information technology consulting services relating to technology or systems development, or consulting services in e-business processes and solutions, to the extent that the consulting services relate to an activity described in any of subparagraphs 2 to 4;

“(2) the development or integration of information systems, or of technology infrastructures, 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 allowing a monetary transaction between the person on behalf of whom the design or development is carried out and that person’s customers; and

“(4) the development of security and identification services.”

(2) Subsection 1 applies to a taxation year that begins after 11 July 2013.

558. (1) Section 13.12 of Schedule A to the Act is amended

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

“(7) an activity relating to an information system concerning marketing designed to increase the visibility of a business and promote its goods and services with existing or potential customers.”;

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

“Similarly, subparagraph 7 of the first paragraph does not operate to exclude an activity described in subparagraph 2 of the first paragraph of section 13.11 that relates to an information system including a component that partly concerns marketing.”

(2) Subsection 1 applies to a taxation year that begins after 11 July 2013.

559. (1) Schedule A to the Act is amended by adding the following after section 14.4:

“**CHAPTER XV**

“SECTORAL PARAMETERS OF TAX CREDIT FOR SCIENTIFIC RESEARCH AND EXPERIMENTAL DEVELOPMENT WORK CARRIED ON BY A BIOPHARMACEUTICAL CORPORATION

“**DIVISION I**

“INTERPRETATION AND GENERAL

“**15.1.** In this chapter, “tax credit for scientific research and experimental development work carried on by a biopharmaceutical corporation” means the fiscal measure provided for in sections 1029.7.0.1 and 1029.7.2.1 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 section 1029.7 for a taxation year.

“**15.2.** To benefit from the tax credit for scientific research and experimental development work carried on by a biopharmaceutical corporation, a corporation must obtain from Investissement Québec a qualification certificate in respect of the activities it carries on or will carry on and a certificate in respect of the activities it carries on. However, an application for a qualification certificate cannot be granted by Investissement Québec if the application is filed after 3 June 2014.

The certificate must be obtained for each taxation year for which the corporation intends to avail itself of the tax credit for scientific research and experimental development work carried on by a biopharmaceutical corporation. However, no certificate may be issued to a corporation for a taxation year of the corporation that begins after 4 June 2014.

If, at a particular time, Investissement Québec revokes a qualification certificate issued to a corporation, any certificate issued to the corporation for the taxation year that includes the date on which the revocation becomes effective or for a subsequent taxation 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.

“**DIVISION II**

“QUALIFICATION CERTIFICATE AND CERTIFICATE

“**15.3.** A qualification certificate issued to a corporation under this chapter certifies that the activities specified in the qualification certificate and that the corporation carries on or will carry on are recognized as eligible activities.

“**15.4.** The following human health-related activities are eligible activities:

(1) integrated innovative pharmaceutics (patented products) that consist in manufacturing and commercializing drugs as well as carrying out drug-related activities in the form of basic research, product development, clinical research or chemical synthesis;

(2) generic pharmaceutical manufacturing that consists in manufacturing and commercializing generic versions of prescription or non-prescription drugs whose patents have expired;

(3) contract pharmaceutical manufacturing that consists in manufacturing drugs for innovative pharmaceutical businesses, generic products businesses or large buyers;

(4) biotechnology that comprises

(*a*) therapeutic products, namely those that derive from drug research and development essentially targeting the small-molecule market rather than biological products, or that consist in devising methods of administering drugs in an organism or in developing cellular therapies,

(*b*) diagnostic products,

(*c*) biological processes, namely those that consist in producing drugs or vaccines, producing pharmaceutical proteins through the culture of genetically modified cells, developing genetically modified organisms for the production of drugs or in extracting active drug ingredients from natural sources, and

(*d*) pharmaceutical research, which consists in using genetic information to define targets for drug action or in offering products and services in genomics research; and

(5) contract research that consists in providing services in developing new drugs, such as bioequivalence studies, preclinical and clinical trials and the management of studies.

"**15.5.** A certificate issued to a corporation certifies that the activities it carried on throughout the taxation year for which the application for the certificate was filed are activities mentioned in the qualification certificate the corporation has obtained.

"**15.6.** Investissement Québec may issue a certificate to a corporation if, for the taxation year for which the application for the certificate is filed,

(1) the qualification certificate issued to the corporation was valid; and

(2) Investissement Québec is of the opinion that the activities specified in the corporation's qualification certificate represented at least 75% of the activities it carried on throughout that taxation year.

For the purposes of subparagraph 2 of the first paragraph, Investissement Québec shall take into consideration the duties performed by all of the corporation's employees and the activities that were carried on on its behalf in that taxation year.

"**15.7.** Investissement Québec may, before issuing a qualification certificate or a certificate under this chapter or before amending or revoking such a document, obtain the advice of the Ministère de l'Enseignement supérieur, de la Recherche, de la Science et de la Technologie.

“**CHAPTER XVI**

“SECTORAL PARAMETERS OF TAX CREDIT RELATING TO INFORMATION TECHNOLOGY INTEGRATION

“**DIVISION I**

“INTERPRETATION AND GENERAL

“**16.1.** In this chapter, “tax credit relating to information technology integration” means the fiscal measure provided for in Division II.6.14.2.2 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.

“**16.2.** To benefit from the tax credit relating to information technology integration, a corporation or, if it avails itself of the measure as a member of a partnership, the partnership, must obtain from Investissement Québec a certificate in respect of each of the contracts for which it avails itself of the measure (in this chapter referred to as a “contract certificate”).

An application by a corporation or a partnership for a certificate in respect of a contract must be filed with Investissement Québec before the contract is entered into. However, Investissement Québec may, for reasons it considers reasonable, allow such an application to be filed after the contract is entered into.

Despite the second paragraph, Investissement Québec may not accept an application filed after 3 June 2014 for a certificate in respect of a contract.

“**DIVISION II**

“CONTRACT CERTIFICATE

“**16.3.** A contract certificate that is issued to a corporation or a partnership certifies that the contract referred to in the certificate is recognized as an eligible information technology integration contract. It also lists the activities carried on under the contract that constitute the supply of a qualified management software package.

“**16.4.** A contract to be entered into by a corporation or a partnership is recognized as an eligible information technology integration contract if it corresponds exactly to a written prior agreement, made after 7 October 2013 and before 1 January 2018, that

(1) is related to a preliminary analysis carried out by the corporation or partnership or on its behalf to draw up a plan describing its needs so that it may have access to a computerized infrastructure allowing a management software package to be used to optimize its business processes; and

(2) is entered into with a person dealing at arm's length with the corporation or partnership who undertakes to provide the property and services relating to the supply of a qualified management software package himself, herself or itself.

"**16.5.** The following activities, alone or in combination, constitute the supply of a qualified management software package:

(1) the sale or leasing of a management software package or of an open-source management software package, or of usage rights for such property, that mainly enables management of one or more of the following elements:

(*a*) all the operational processes of a business through the integration of all the functions of the business;

(*b*) the interactions of a business with its clients through multiple and interconnected communication channels; or

(*c*) a network of businesses involved in the production of a product or the provision of a service required by the end client to cover all movements of materials or information from point of origin to point of consumption;

(2) the provision of services related to the development, integration (installation and implementation), reconfiguration and evolution of a software package referred to in subparagraph 1;

(3) the provision of services required to support and train the personnel of the business and resolve bugs in relation to the integration of a software package referred to in subparagraph 1 into the business; and

(4) the sale or leasing of general-purpose data processing equipment and related system software, including ancillary data processing equipment, and of the application software required as part of the integration of a software package referred to in subparagraph 1 into the business, or of usage rights of such property.

An activity described in subparagraph 4 of the first paragraph constitutes the supply of a qualified management software package only if the property that is the subject of the activity was not used for any purpose or acquired or leased to be used or leased for any purpose whatsoever before it was acquired or leased by a corporation or partnership."

(2) Subsection 1,

(1) where it enacts Chapter XV of Schedule A to that Act, has effect from 21 November 2012;

(2) where it enacts Chapter XVI of Schedule A to that Act, applies in respect of an application for a certificate filed after 7 October 2013.

560. (1) Section 1.1 of Schedule C to the Act is amended by adding the following paragraph after paragraph 9:

"(10) the tax exemption in relation to a tax-free reserve of a qualified shipowner provided for in section 726.4.0.2 of the Taxation Act and in Title X of Book VII of Part I of that Act."

(2) Subsection 1 has effect from 5 June 2014.

561. (1) Section 8.3 of Schedule C to the Act is replaced by the following section:

"**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 by the corporation or partnership in the year or the fiscal period or, on its behalf, by a qualified outside consultant in the year or a preceding taxation year or in the fiscal period or a preceding fiscal period."

(2) Subsection 1 applies in respect of an application for a certificate for a taxation year or fiscal period that ends after 31 December 2012.

562. (1) Section 9.1 of Schedule C to the Act is amended by inserting the following definition in alphabetical order:

"“issuance period” in respect of a vessel means the six-year period that begins on the date of coming into force of the first qualification certificate referred to in the first paragraph of section 9.2 that is issued in respect of the vessel;".

(2) Subsection 1 has effect from 12 July 2013.

563. (1) Section 9.2 of Schedule C to the Act is amended

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

"**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. An application for such a qualification certificate must be filed for each period, which does not exceed three years and which is included in the issuance period relating to the vessel, for which the corporation wishes to benefit from the tax credit. 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.";

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

"In addition, a corporation may obtain a qualification certificate (in Division II referred to as a "pre-eligibility qualification certificate") from the Minister, in respect of each vessel for which the corporation plans to apply for a qualification certificate referred to in the first paragraph.";

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

"(1) in the case of a qualification certificate referred to in the first paragraph,

(*a*) 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, in the case of the first qualification certificate in respect of the vessel;

(*b*) before the end of the period for which the preceding qualification certificate was obtained, in any other case;

"(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; or";

(4) by adding the following subparagraph after subparagraph 2 of the third paragraph:

"(3) in the case of a qualification certificate referred to in the third paragraph, before a preliminary agreement has been reached with the client.";

(5) by adding the following paragraphs after the fourth paragraph:

"However, the Minister may deliver a qualification certificate referred to in the first paragraph in respect of a vessel for a particular period, other than the first, only if the following conditions are met in respect of the corporation applying for it:

(1) such a qualification certificate in respect of the vessel was issued to the corporation for any preceding period included in its issuance period; and

(2) at the time the qualification 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 qualification certificate referred to in the first paragraph issued to the corporation in respect of a vessel for a given period, any such certificate issued to the corporation in respect of the vessel for a particular period subsequent to the given period 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."

(2) Subsection 1 applies in respect of a qualification certificate for which an application is filed after 11 July 2013.

564. (1) Section 9.6 of Schedule C to the Act is amended, in the first paragraph,

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

"(1) its essential characteristics are different from those of vessels constructed or converted previously by the corporation, or the construction or conversion work in respect of the vessel requires an investment in innovation in any of the following fields:

(*a*) planning the work,

(*b*) production methods and processes, and

(*c*) integrating advanced or ecological technologies; and";

(2) by striking out subparagraph 2;

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

"(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."

(2) Subsection 1 applies in respect of an application for a qualification certificate that is filed after 11 July 2013.

565. (1) Schedule C to the Act is amended by inserting the following sections after section 9.7:

"**9.7.1.** A pre-eligibility qualification certificate issued to a corporation certifies that, in respect of the vessel to be constructed or converted and referred to in the certificate, the Minister would issue a vessel qualification certificate to the corporation if, after reaching a preliminary agreement with a client in respect of a vessel construction or conversion project, as the case may be, the corporation applied for one to the Minister.

"**9.7.2.** The Minister may issue a pre-eligibility qualification certificate to a corporation in respect of a vessel to be constructed or converted only if the corporation shows, to the Minister's satisfaction, that the conditions of sections 9.4 to 9.6 will be met as of the filing of an application for a first vessel qualification certificate in respect of the vessel.

"**9.7.3.** The Minister is not bound by a pre-eligibility qualification certificate the Minister issued to a corporation in respect of a vessel to be constructed or converted if the Minister ascertains that any of the conditions of sections 9.4 to 9.6 has not been met."

(2) Subsection 1 applies in respect of a qualification certificate for which an application is filed after 11 July 2013.

566. (1) Schedule C to the Act is amended by adding the following after section 10.5:

"**CHAPTER XI**

"SECTORAL PARAMETERS OF THE TAX EXEMPTION RELATING TO A TAX-FREE RESERVE OF A QUALIFIED SHIPOWNER

"**DIVISION I**

"INTERPRETATION AND GENERAL

"**11.1.** In this chapter, unless the context indicates otherwise,

"qualified shipowner" means a corporation that has declared to the Minister that it is a qualified shipowner within the meaning of section 979.24 of the Taxation Act (chapter I-3);

"qualified shipyard" means a shipyard operated in Québec by a corporation and that meets the conditions set out in paragraphs 1 to 3 and 5 of section 9.4 of this Schedule;

"qualified vessel" has the meaning assigned by section 979.24 of the Taxation Act;

"tax exemption relating to a tax-free reserve of a qualified shipowner" means the fiscal measure provided for in section 726.4.0.2 of the Taxation Act and in Title X of Book VII of Part I of that Act under which a corporation may benefit from a tax exemption for a taxation year in aspect of income earned within a reserve.

"**11.2.** To benefit from the tax exemption relating to a tax-free reserve of a qualified shipowner, a corporation is required to obtain a qualification certificate from the Minister.

The Minister may issue a qualification certificate to a corporation only if the corporation has filed an application with the Minister for that purpose before 1 January 2024.

"**DIVISION II**

"QUALIFICATION CERTIFICATE

"**11.3.** The qualification certificate issued to a qualified shipowner certifies that the shipowner, in carrying on its business, operates one or more qualified vessels and intends to set up a contingency fund with a view to having

work carried out by a corporation that operates a qualified shipyard, in that shipyard, to maintain or renovate qualified vessels in the shipowner's fleet or to qualified vessel built."

(2) Subsection 1 has effect from 5 June 2014.

567. (1) Section 1.1 of Schedule E to the Act is amended by adding the following paragraph after paragraph 6:

"(7) the tax holidays relating to the carrying out of a large investment project provided for in sections 737.18.17.1 to 737.18.17.13 of the Taxation Act and sections 33, 34, 34.1.0.3 and 34.1.0.4 of the Act respecting the Régie de l'assurance maladie du Québec."

(2) Subsection 1 has effect from 21 November 2012.

568. (1) Section 4.3 of Schedule E to the Act is amended

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

"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. In addition, the Minister may not issue an initial certificate to which such an application relates after 19 November 2012.";

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

"The application for an annual certificate must be filed with the Minister within 15 months after the end of the corporation's taxation year, or the partnership's fiscal period, in which the calendar year for which it is made ends. However, the Minister may, if the Minister considers that the circumstances so warrant, accept such an application despite the expiry of the time limit, provided the application is filed on or before the last day of the eighteenth month after the end of the taxation year or fiscal period concerned.

However, the Minister may issue an annual certificate that concerns a calendar year ending in a taxation year or fiscal period that ends before 20 November 2012 if the application for that certificate is filed with the Minister before 20 February 2014.";

(3) by replacing "Similarly, the Minister may not" in the fifth paragraph by "The Minister may not".

(2) Subsection 1 has effect from 20 November 2012.

569. (1) Section 6.3 of Schedule E to the Act is amended by replacing the first paragraph by the following paragraph:

"**6.3.** A corporation qualification certificate issued to a corporation certifies that the activities specified in the certificate and carried on exclusively, or are required to be so carried on by the corporation, are recognized as eligible activities."

(2) Subsection 1 has effect from 21 March 2012.

570. (1) Section 6.4 of Schedule E to the Act is amended by replacing the first paragraph by the following paragraph:

"**6.4.** The Minister may issue a corporation qualification certificate only if the net shareholders' equity of the corporation for its taxation year preceding that in which the corporation files its application for the certificate or, where the corporation is in its first fiscal period, at the beginning of that fiscal period, is less than $15,000,000."

(2) Subsection 1 has effect from 21 March 2012.

571. (1) Section 6.6 of Schedule E to the Act is replaced by the following section:

"**6.6.** A corporation certificate issued to a corporation certifies that all the activities it carried out throughout the taxation year for which the application for the certificate is filed, or for the part of that year specified in the certificate, are activities mentioned in the corporation qualification certificate it obtained."

(2) Subsection 1 has effect from 21 March 2012.

572. (1) Section 6.7 of Schedule E to the Act is amended by replacing paragraph 2 by the following paragraph:

"(2) it is established to the Minister's satisfaction that all or substantially all of the activities the corporation carried out consisted in a provision of services to clients with whom the corporation was dealing at arm's length."

(2) Subsection 1 applies to a taxation year that ends after 11 July 2014.

573. (1) Schedule E to the Act is amended by adding the following after section 7.8:

"**CHAPTER VIII**

"SECTORAL PARAMETERS OF FISCAL MEASURES RELATING TO CARRYING OUT OF A LARGE INVESTMENT PROJECT

"**DIVISION I**

"INTERPRETATION AND GENERAL

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

"start-up period" of an investment project means the 48-month period that begins on the date on which the qualification certificate referred to in the first paragraph of section 8.3 was issued to a corporation or a partnership in relation to the project;

"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 8.3 that is issued to the corporation or partnership in respect of the project;

"tax holiday relating to the carrying out of a large investment project" means any of the following fiscal measures from which a corporation holding a qualification certificate referred to in the first paragraph of section 8.3, a corporation that is a member of a partnership holding such a qualification certificate or, if the measure is the measure described in paragraph 2, any other person who is a member of such a partnership, may benefit:

(1) the fiscal measure provided for in Title VII.2.3.1 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; and

(2) the fiscal measure provided for in sections 33, 34, 34.1.0.3 and 34.1.0.4 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*.1 of the seventh paragraph of section 34 of that Act.

"**8.2.** For the purposes of this Act and despite sections 1175.28.15 and 1175.28.17 of the Taxation Act, every person who is a member of a partnership holding the qualification certificate referred to in the first paragraph of section 8.3 is considered to be the person benefiting from or availing himself, herself or itself of the fiscal measure described in paragraph 2 of the definition of "tax holiday relating to the carrying out of a large investment project" in section 8.1, 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.

"**8.3.** To benefit from a tax holiday relating to the carrying out of a large investment project, in respect of an investment project, a corporation or, if it

claims the tax holiday as a member of a partnership, the partnership must obtain a qualification certificate in respect of the project (in this chapter referred to as an "initial qualification certificate") from the Minister.

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. Such a certificate must be obtained, as applicable, for each taxation year in which the corporation intends to claim, in respect of the project, a tax holiday relating to the carrying out of a large investment project, or for each fiscal period of the partnership that ends in such a taxation year, provided that the year or fiscal period is included in whole or in part in the corporation's or partnership's tax-free period in relation to the project.

The documents referred to in the first and second paragraphs that are 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 2 of the definition of "tax holiday relating to the carrying out of a large investment project" in section 8.1.

Subject to subparagraph 4 of the first paragraph of section 8.4, the Minister may issue an initial qualification certificate in respect of an investment project only if the application for such a certificate was filed with the Minister in writing before the investment project began to be carried out and on or before 20 November 2015.

The corporation's or partnership's commitments in respect of an investment project are taken into account in determining the date on which the project began to be carried out. However, commitments related to market or feasibility studies are not sufficient in themselves to consider that the investment project has begun to be carried out.

An application for an annual certificate must be filed with the Minister within 15 months after the end of the taxation year or fiscal period for which it is made.

However, where the Minister considers that the circumstances so warrant, the Minister may grant such an application despite the expiry of that time limit, provided that the application is filed on or before the last day of the eighteenth month following the end of the taxation year or fiscal period concerned.

The Minister may not issue an annual certificate to a corporation or a partnership in respect of an investment project for a particular taxation year or fiscal period unless, at the time the annual certificate is to be issued, the initial qualification 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 qualification 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 taxation year or fiscal period that is subsequent to the given taxation year or fiscal period 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 given taxation year or fiscal period is also deemed to be revoked by the Minister at that time, except that the effective date of the deemed revocation is the date specified in the notice of revocation of the initial qualification certificate.

"**8.4.** If, at any given time in a particular taxation year or fiscal period, a corporation or 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 in connection with which are carried on activities arising from the carrying out of an investment project that has been referred to in a first annual certificate and in respect of which the transferor holds a valid initial qualification certificate 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 qualification 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 fiscal period is also deemed to be revoked from that time;

(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 8.1 and of the first paragraph of section 8.10, deemed to have been issued to the transferee; and

(4) the Minister must issue an initial qualification certificate to the transferee in respect of the project, which comes into force at that time.

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 qualification 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 in connection with which activities arising from the carrying out of the investment project in respect of which that qualification 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 qualification certificate that was issued to the transferor involved in the particular acquisition, in respect of the project, the particular qualification certificate 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 qualification certificate.

"**DIVISION II**

"INITIAL QUALIFICATION CERTIFICATE

"**8.5.** An initial qualification certificate issued to a corporation or a partnership states that the investment project referred to in the certificate will likely be recognized as a large investment project.

Where the qualification certificate is issued under subparagraph 4 of the first paragraph of section 8.4, it also specifies that the Minister authorizes the transfer of the carrying out of the investment project to the corporation or partnership and states the date of the beginning of the tax-free period, in relation to the project, that is mentioned in the first annual certificate that was obtained in its respect and that is deemed to have been issued to the corporation or partnership under subparagraph 3 of the first paragraph of that section.

"**8.6.** The Minister issues an initial qualification certificate in respect of an investment project to a corporation or a partnership if

(1) the project is to be carried out after 20 November 2012 and the corporation or partnership shows, to the Minister's satisfaction, that the activities arising from the project will be carried on in Québec;

(2) subject to the second paragraph, the project concerns activities in

(*a*) the manufacturing sector described under codes 31 to 33 of the North American Industry Classification System (NAICS)-Canada, as amended from time to time and published by Statistics Canada, which code is in this subparagraph 2 referred to as the "NAICS code",

(*b*) the wholesale trade sector described under NAICS code 41,

(*c*) the warehousing and storage group described under NAICS code 4931, or

(*d*) the data processing, hosting, and related services subsector described under NAICS code 518; and

(3) 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, not later than the end of the start-up period of the project, the total capital investments attributable

to its carrying out, determined in accordance with section 8.7, will be at least $200,000,000.

Mineral substance processing activities are excluded from the activities described in subparagraph 2 of the first paragraph.

Any mineral substance concentration activity, including any pelletization, as well as any activity involving the smelting, refining or hydrometallurgy of ore from a gold or silver mine is considered to be a mineral substance processing activity.

For the purposes of the third paragraph, "hydrometallurgy" means any processing of an ore or concentrate that produces a metal, metallic salt or metallic compound by carrying out a chemical reaction in an aqueous or organic solution.

"**8.7.** The total capital investments attributable to the carrying out of an investment project, at a particular time, correspond to the aggregate of the expenditures of a capital nature incurred, from the beginning of the carrying out of the investment project until that time, to obtain goods or services with a view to establishing, in Québec, the business or part of the business in connection with which activities arising from the carrying out of the project are carried on, or with a view to increasing or modernizing the production of such a business or part of a business.

However, in computing the total capital investments attributable to the carrying out of an investment project, the capital investments that are related to the purchase or use of land or the acquisition of a business already carried on in Québec are not taken into account.

"**DIVISION III**

"ANNUAL CERTIFICATE

"**8.8.** An annual certificate issued to a corporation or a partnership in respect of an investment project certifies that the corporation or partnership is continuing, in the taxation year or fiscal period, as the case may be, for which the application for the certificate is made, to carry out the investment project in respect of which an initial qualification certificate was issued to it. The certificate also confirms that the project is recognized for the year or fiscal period as a large investment project.

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. That date is the earlier of

(1) the date on which the corporation or partnership begins to carry on the business in connection with which activities arising from the carrying out of the project are carried on; and

(2) the date on which the total capital investments attributable to the carrying out of the project is, for the first time, at least $200,000,000.

“**8.9.** An annual certificate in respect of an investment project may be issued, for a particular taxation year or fiscal period, to a corporation or a partnership, as the case may be, if,

(1) the activities arising from the project are carried on in Québec; and

(2) subject to the third paragraph, the total capital investments attributable to the carrying out of the project, at any time in the particular year or fiscal period, is at least $200,000,000.

The Minister may not issue an annual certificate to a corporation or a partnership, in respect of an investment project, for a taxation year or fiscal period 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 taxation year or fiscal period that is included in whole or in part in that period. In addition, the Minister may issue an annual certificate in respect of an investment project only for a taxation year or fiscal period that is included in whole or in part in the corporation’s or partnership’s tax-free period in relation to the project.

In addition, where a corporation’s taxation year or a partnership’s fiscal period is included only in part in the start-up period of an investment project, the first annual certificate, in relation to the investment project, may be issued for the year or fiscal period, as the case may be, only if the requirement of subparagraph 2 of the first paragraph is met for that part of the year or fiscal period. The same applies, where an annual certificate is to be issued for a taxation year or fiscal period that is included only in part in the corporation’s or partnership’s tax-free period, in relation to the investment project.

“**8.10.** If, at a particular time, the first annual certificate that was issued to a corporation or a partnership for a particular taxation year or fiscal period, as the case may be, 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 taxation year or fiscal period that is subsequent to the particular year or fiscal period and that is included in whole or in part 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 or fiscal period, the project meets the requirements of the first paragraph of section 8.9; and

(3) any other annual certificate issued to the corporation or partnership in respect of the project for any taxation year or fiscal period, unless subsequent

to the year or fiscal period for which a certificate referred to in subparagraph 2 was issued, if any, is deemed to be revoked by the Minister at that particular time.

The effective date of the deemed revocation under subparagraph 3 of the first paragraph is the date of coming into force of the annual certificate that is deemed to be revoked."

(2) Subsection 1 has effect from 21 November 2012. However, when Chapter VIII of Schedule E to the Act applies in respect of an investment project described in subsection 3, it is to be read as if "$200,000,000" were replaced by "$300,000,000" in the following provisions:

— subparagraph 3 of the first paragraph of section 8.6;

— subparagraph 2 of the second paragraph of section 8.8;

— subparagraph 2 of the first paragraph of section 8.9.

(3) The investment project to which subsection 2 refers is a project

(1) in respect of which an application for an initial qualification certificate has been made before 8 October 2013 and whose carrying out began before that date; or

(2) in respect of which an application for an initial qualification certificate has been made by a corporation or partnership before 8 October 2013 and whose carrying out began after 7 October 2013, unless the corporation or partnership applies with the Minister of Finance in writing on or before 21 November 2015 or, if it is earlier, on the date on which the corporation or partnership, as the case may be, files an application for a first annual certificate in respect of the investment project, to have the investment project referred to in subsection 2 not include the corporation's or partnership's investment project.

574. (1) Section 3.2 of Schedule H to the Act is amended by replacing the third and fourth paragraphs by the following paragraphs:

"If, at any time in the taxation year for which a corporation intends to benefit from the tax credit for Québec film productions or in the 24 months that precede that year, the corporation is associated with a corporation that is a television broadcaster, it must also obtain a certificate (in this chapter referred to as a "certificate of association with a television broadcaster") 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 certificate of association with a television broadcaster 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."

(2) Subsection 1 applies in respect of an application for a certificate for a taxation year that ends after 28 February 2014.

575. (1) Section 3.4 of Schedule H to the Act is amended by replacing the first paragraph by the following paragraph:

"**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. It also specifies the filing date of the application for its issue. In the event that the filing date precedes 1 September 2014 but follows 4 June 2014, the Société de développement des entreprises culturelles specifies in the favourable advance ruling or qualification certificate whether or not the work in respect of the film was sufficiently advanced on that latter date."

(2) Subsection 1 applies in respect of a favourable advance ruling or a qualification certificate given or issued after 4 June 2014.

576. (1) Section 3.10 of Schedule H to the Act is amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

"(4) if a film is produced by a corporation associated 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 is associated;".

(2) Subsection 1 applies in respect of an application for an advance ruling or a qualification certificate filed in relation to a film in respect of which a labour expenditure is incurred in a taxation year that ends after 28 February 2014.

577. (1) The heading of Division VII of Chapter III of Schedule H to the Act is replaced by the following heading:

"CERTIFICATE OF ASSOCIATION WITH A TELEVISION BROADCASTER".

(2) Subsection 1 has effect from 1 March 2014.

578. (1) Section 3.26 of Schedule H to the Act is amended by replacing the first paragraph by the following paragraph:

"**3.26.** An application for a certificate of association with a television broadcaster 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."

(2) Subsection 1 applies in respect of an application for a certificate for a taxation year that ends after 28 February 2014.

579. (1) Sections 3.27 and 3.28 of Schedule H to the Act are replaced by the following sections:

"**3.27.** A certificate of association with a television broadcaster 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 3.26, during which a film was produced were incurred in relation to films broadcast by a television broadcaster with which the corporation is not associated.

"**3.28.** The Société de développement des entreprises culturelles may refuse to issue to a corporation, or may revoke, a certificate of association with a television broadcaster 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 is associated."

(2) Subsection 1 applies in respect of an application for a certificate for a taxation year that ends after 28 February 2014.

580. (1) Section 4.3 of Schedule H to the Act is amended by replacing the first paragraph by the following paragraph:

"**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. It also specifies the date on which that version was completed."

(2) Subsection 1 applies in respect of a qualification certificate issued after 31 August 2014.

581. (1) Section 5.2 of Schedule H to the Act is amended by replacing the third paragraph by the following paragraph:

"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 is associated with a corporation that is a television broadcaster, it must also obtain a certificate (in this chapter referred to as a "certificate of association with a television broadcaster") 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."

(2) Subsection 1 applies in respect of an application for a certificate for a taxation year that ends after 28 February 2014.

582. (1) Section 5.3 of Schedule H to the Act is amended by replacing the first paragraph by the following paragraph:

"**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. It also specifies the filing date of the application for its issue. In the event that the filing date precedes 1 September 2014 but follows 4 June 2014, the Société de développement des entreprises culturelles specifies in the approval certificate whether or not the work in respect of the film was sufficiently advanced on that latter date."

(2) Subsection 1 applies in respect of an approval certificate issued after 4 June 2014.

583. (1) The heading of Division IV of Chapter V of Schedule H to the Act is replaced by the following heading:

"CERTIFICATE OF ASSOCIATION WITH A TELEVISION BROADCASTER".

(2) Subsection 1 has effect from 1 March 2014.

584. (1) Section 5.10 of Schedule H to the Act is amended by replacing the first paragraph by the following paragraph:

"**5.10.** An application for a certificate of association with a television broadcaster, 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."

(2) Subsection 1 applies in respect of an application for a certificate for a taxation year that ends after 28 February 2014.

585. (1) Sections 5.11 and 5.12 of Schedule H to the Act are replaced by the following sections:

"**5.11.** A certificate of association with a television broadcaster 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 is not associated.

"**5.12.** The Société de développement des entreprises culturelles may refuse to issue to a corporation, or may revoke, a certificate of association with a television broadcaster 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 is associated."

(2) Subsection 1 applies in respect of an application for a certificate for a taxation year that ends after 28 February 2014.

586. (1) Section 6.4 of Schedule H to the Act is amended by inserting the following paragraph after the first paragraph:

"Furthermore, the favourable advance ruling or qualification certificate specifies the filing date of the application for its issue. In the event that the filing date precedes 1 September 2014 but follows 4 June 2014, the Société de développement des entreprises culturelles specifies in the favourable advance ruling or qualification certificate whether or not the work in respect of the recording was sufficiently advanced on that latter date."

(2) Subsection 1 applies in respect of a favourable advance ruling or a qualification certificate given or issued after 4 June 2014.

587. (1) Section 7.4 of Schedule H to the Act is amended by inserting the following paragraph after the first paragraph:

"Furthermore, the favourable advance ruling or qualification certificate specifies, in the case where it is given or issued for the period described in paragraph 1 of section 7.2, the filing date of the application for its issue or, in any other case, the filing date of the application for the issue of the favourable advance ruling or qualification certificate given or issued for the period described in that paragraph 1. In the event that the filing date precedes 1 September 2014 but follows 4 June 2014, the Société de développement des entreprises culturelles specifies in the favourable advance ruling or qualification certificate whether or not the work in respect of the performance was sufficiently advanced on that latter date."

(2) Subsection 1 applies in respect of a favourable advance ruling or a qualification certificate given or issued after 4 June 2014.

588 (1) Section 8.4 of Schedule H to the Act is amended by inserting the following paragraph after the second paragraph:

"Furthermore, the favourable advance ruling or qualification certificate specifies the filing date of the application for its issue. In the event that the filing date precedes 1 September 2014 but follows 4 June 2014, the Société de développement des entreprises culturelles specifies in the favourable advance ruling or qualification certificate whether or not the work in respect of the work or group of works was sufficiently advanced on that latter date."

(2) Subsection 1 applies in respect of a favourable advance ruling or a qualification certificate given or issued after 4 June 2014.

589. (1) Section 9.4 of Schedule H to the Act is amended by replacing the first paragraph by the following paragraph:

"**9.4.** A favourable advance ruling or a qualification certificate given or issued to a corporation under this chapter certifies that the multimedia event or environment referred to in it is recognized as a qualified production of the

corporation. It also specifies the filing date of the application for its issue. In the event that the filing date precedes 1 September 2014 but follows 4 June 2014, the Société de développement des entreprises culturelles specifies in the favourable advance ruling or qualification certificate whether or not the work in respect of the multimedia event or environment was sufficiently advanced on that latter date."

(2) Subsection 1 applies in respect of a favourable advance ruling or a qualification certificate given or issued after 4 June 2014.

590. (1) The Act is amended by adding the following after Schedule H:

"**SCHEDULE I**

"MINISTER OF CULTURE AND COMMUNICATIONS

"**CHAPTER I**

"MEASURES COVERED BY THIS SCHEDULE

"**1.1.** The Minister of Culture and Communications administers the sectoral parameters of the following fiscal measures:

(1) the increase of the eligible amount of a gift of a work of public art provided for in sections 716.0.1.1, 716.0.1.2, 752.0.10.15.1 and 752.0.10.15.2 of the Taxation Act (chapter I-3); and

(2) the increase of the eligible amount of a gift of an immovable intended for cultural purposes provided for in sections 716.0.1.1 and 752.0.10.15.1 of the Taxation Act.

"**CHAPTER II**

"SECTORAL PARAMETERS OF INCREASE OF ELIGIBLE AMOUNT OF GIFT OF WORK OF PUBLIC ART

"**DIVISION I**

"INTERPRETATION AND GENERAL

"**2.1.** In this chapter, "increase of the eligible amount of a gift of a work of public art" means

(1) the fiscal measure provided for either in section 716.0.1.1 of the Taxation Act, under which the eligible amount of a gift described in subparagraph 2 of subparagraph i of subparagraph *b* of the second paragraph of section 716.0.1.1 of that Act that a corporation may deduct in computing its taxable income for a taxation year is increased, or in section 752.0.10.15.1 of that Act, under which the eligible amount of a gift described in subparagraph 2 of subparagraph i of subparagraph *b* of the second paragraph of section 752.0.10.15.1 of that Act

that an individual may deduct from the individual's tax otherwise payable for a taxation year is increased; or

(2) the fiscal measure provided for either in section 716.0.1.2 of the Taxation Act, under which the eligible amount of a gift described in the second paragraph of section 716.0.1.2 of that Act that a corporation may deduct in computing its taxable income for a taxation year is increased, or in section 752.0.10.15.2 of that Act, under which the eligible amount of a gift described in the second paragraph of section 752.0.10.15.2 of that Act that an individual may deduct from the individual's tax otherwise payable for a taxation year is increased.

"**2.2.** To benefit from an increase of the eligible amount of a gift of a work of public art, a person must obtain the following certificates from the Minister:

(1) a certificate relating to the acquisition and conservation of the work in a public space (in this chapter referred to as a "conservation in a public space certificate"), where the fiscal measure described in paragraph 1 of the definition of "increase of the eligible amount of a gift of a work of public art" in section 2.1 applies; or

(2) a certificate relating to the installation and conservation of the work in an educational space (in this chapter referred to as a "conservation in an educational space certificate"), where the fiscal measure described in paragraph 2 of the definition of "increase of the eligible amount of a gift of a work of public art" in section 2.1 applies.

"**DIVISION II**

"CONSERVATION IN A PUBLIC SPACE CERTIFICATE

"**2.3.** A conservation in a public space certificate issued to a person certifies that the work of public art referred to in the certificate has been acquired to be installed in a public space by a municipality in Québec or a municipal or public body performing a function of government in Québec, other than a school board, in accordance with its policy on the acquisition and conservation of works of public art.

"**DIVISION III**

"CONSERVATION IN AN EDUCATIONAL SPACE CERTIFICATE

"**2.4.** A conservation in an educational space certificate issued to a person certifies that the work of public art referred to in the certificate has been acquired to be installed in a place accessible to students and that its conservation will be ensured.

"**CHAPTER III**

"SECTORAL PARAMETERS OF INCREASE OF ELIGIBLE AMOUNT OF GIFT OF IMMOVABLE INTENDED FOR CULTURAL PURPOSES

"**DIVISION I**

"INTERPRETATION AND GENERAL

"**3.1.** In this chapter,

"artists' studio" means non-residential premises occupied by one or more artists, artisans or craftspersons and set up so that they may create, produce, rehearse or do things there with a view to making an artistic work or art objects;

"eligible donee" means

(1) a municipality in Québec;

(2) a municipal or public body performing a function of government in Québec;

(3) a registered charity, within the meaning of section 1 of the Taxation Act, operating in Québec for the benefit of the community or in the field of arts or culture;

(4) a registered cultural or communications organization, within the meaning of section 1 of Taxation Act; or

(5) a registered museum, within the meaning of section 1 of the Taxation Act;

"increase of the eligible amount of a gift of an immovable intended for cultural purposes" means the fiscal measure provided for either in section 716.0.1.1 of the Taxation Act, under which the eligible amount of a gift described in subparagraph ii of subparagraph *b* of the second paragraph of section 716.0.1.1 of that Act that a corporation may deduct in computing its taxable income for a taxation year is increased, or in section 752.0.10.15.1 of that Act, under which the eligible amount of a gift described in subparagraph ii of subparagraph *b* of the second paragraph of section 752.0.10.15.1 of that Act in respect of which an individual may deduct an amount from the individual's tax otherwise payable for a taxation year is increased.

"**3.2.** To benefit from an increase of the eligible amount of a gift of an immovable intended for cultural purposes, a person must obtain either of the following qualification certificates from the Minister:

(1) a qualification certificate in respect of a building capable of housing artists' studios (in this chapter referred to as an "artists' studios qualification certificate"); or

(2) a qualification certificate in respect of a building capable of housing cultural organizations (in this chapter referred to as a "cultural premises qualification certificate").

"**DIVISION II**

"ARTISTS' STUDIOS QUALIFICATION CERTIFICATE

"**3.3.** An artists' studios qualification certificate issued to a person certifies that the building referred to in the certificate is recognized as a building capable of housing artists' studios.

"**3.4.** A building may be recognized as a building capable of housing artists' studios if

(1) it has been acquired by an eligible donee who intends to set up premises, intended mainly to serve as artists' studios, that will be offered for rent at affordable price ranges;

(2) it has at least 1,000 square metres of floor space that can be set up as artists' studios;

(3) its geographical location makes it a suitable place for artists' studios; and

(4) its conversion into artists' studios is a feasible project that can contribute to the establishment and long-term viability of artists' studios in an urban setting.

"**DIVISION III**

"CULTURAL PREMISES QUALIFICATION CERTIFICATE

"**3.5.** A cultural premises qualification certificate issued to a person certifies that the building referred to in the certificate is recognized as a building capable of housing cultural organizations.

"**3.6.** A building may be recognized as a building capable of housing cultural organizations if

(1) it has been acquired by an eligible donee who intends to set up mainly premises that will be offered for rent at affordable price ranges to registered charities operating in the field of arts or culture, to registered cultural or communications organizations or to registered museums; and

(2) its conversion for the purposes described in paragraph 1 is a feasible project.

For the purposes of the first paragraph, “registered charity”, “registered cultural or communications organization” and “registered museum” have the meaning assigned by section 1 of the Taxation Act.”

(2) Subsection 1 applies in respect of a gift made after 3 July 2013.

ACT RESPECTING THE RÉGIE DE L’ASSURANCE MALADIE DU QUÉBEC

591. (1) Section 33 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5) is amended, in the first paragraph,

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

““eligible activities” means eligible activities within the meaning of the first paragraph of section 737.18.17.1 of the Taxation Act;”;

(2) by striking out “(chapitre I-3)” in the definition of “année d’imposition” in the French text;

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

““date of the beginning of the tax-free period” in respect of a large investment project means the date that is specified as such in the first certificate that, for the purposes of this section and sections 34, 34.1.0.3 and 34.1.0.4, is issued by the Minister of Finance in relation to the large investment project;”;

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

““recognized business” of an employer, in relation to a large investment project, means a business, carried on in Québec by the employer, in connection with which the large investment project was carried out or is in the process of being carried out and in respect of which the employer keeps separate accounts in relation to the eligible activities that are carried on in the course of carrying on the business and that arise from the project;”;

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

““large investment project” of an employer means an investment project in respect of which a qualification certificate has been issued to the employer by the Minister of Finance, for the purposes of this section and sections 34, 34.1.0.3 and 34.1.0.4;”;

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

““tax-free period” means a tax-free period within the meaning of the first paragraph of section 737.18.17.1 of the Taxation Act;”;

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

““total qualified capital investments” means total qualified capital investments within the meaning of the first paragraph of section 737.18.17.1 of the Taxation Act;”.

(2) Subsection 1 has effect from 21 November 2012.

592. (1) Section 33.0.2 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

“**33.0.2.** For the purposes of the definition of “total payroll” in the first paragraph of section 33, this section and sections 33.0.3, 33.0.4, 34.1.0.3 and 34.1.0.4, the following rules must be taken into consideration:”.

(2) Subsection 1 has effect from 21 November 2012.

593. (1) Section 34 of the Act is amended

(1) by inserting the following subparagraph after subparagraph *d* of the seventh paragraph:

“(*d*.1) subject to section 34.1.0.3, in respect of the wages paid or deemed to be paid by an employer, if the wages are paid or deemed to be paid to an employee in respect of the part of the employee’s working time devoted to eligible activities of the employer, in relation to a large investment project of the employer, other than construction, expansion or modernization activities in respect of an immovable where that project will be carried out, if the wages are paid or deemed to be paid for a pay period comprised in a tax-free period of the employer, for a taxation year or a fiscal period, in relation to the project, and if the employer encloses the prescribed form containing prescribed information with the information return referred to in section 3 of the Regulation respecting contributions to the Québec Health Insurance Plan that the employer is required to file for the year; and”;

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

“For the purposes of subparagraph *d*.1 of the seventh paragraph, the following rules must be taken into consideration:

(*a*) the wages paid or deemed to be paid to an employee by an employer do not include directors’ fees, premiums, incentive bonuses, commissions or benefits referred to in Division II of Chapter II of Title II of Book III of Part I of the Taxation Act; and

(*b*) where a pay period is not wholly comprised in a tax-free period of the employer, in relation to the large investment project, only the part of the period in respect of which the wages relate that is comprised in the tax-free period must be taken into account.”

(2) Subsection 1 has effect from 21 November 2012.

594. (1) The Act is amended by inserting the following sections after section 34.1.0.2:

"**34.1.0.3.** The aggregate of all amounts each of which is a contribution that, under subparagraph *d*.1 of the seventh paragraph of section 34, is not payable by an employer for a taxation year or a fiscal period may not exceed the aggregate of all amounts each of which is a contribution exemption amount of the employer for the taxation year or for the fiscal period, as the case may be, in respect of a large investment project of the employer that is referred to in that subparagraph *d*.1.

For the purposes of this section, an employer's contribution exemption amount for a taxation year or a fiscal period, as the case may be, in respect of a large investment project of the employer is equal to the lesser of

(*a*) the balance of the employer's tax assistance limit, for the taxation year or fiscal period, in respect of the large investment project; and

(*b*) the aggregate of all amounts each of which is, for the taxation year or fiscal period, a contribution that would not be payable by the employer in respect of wages paid or deemed to be paid to an employee, in relation to part of the employee's working time devoted to eligible activities of the employer, in relation to the project, if subparagraph *d*.1 of the seventh paragraph of section 34 were applied without reference to this section.

The balance of an employer's tax assistance limit, for a particular taxation year or fiscal period, in respect of a large investment project of the employer, is equal to

(*a*) where the employer is a corporation, the amount by which the employer's tax assistance limit, in relation to the large investment project, determined in accordance with section 737.18.17.8 of the Taxation Act (chapter I-3), exceeds the aggregate of

i. the aggregate of all amounts each of which is, for the particular taxation year or a preceding taxation year, in relation to the large investment project, equal to the amount determined by the formula

$A \times B \times C$,

ii. the aggregate of all amounts each of which is the employer's contribution exemption amount, for a preceding taxation year, in respect of the large investment project, and

iii. where, at any time in the particular taxation year, the employer transfers its recognized business in relation to the large investment project to another corporation or a partnership, the amount that was transferred to the other corporation or the partnership pursuant to the agreement referred to in section 737.18.17.12 of the Taxation Act in respect of the transfer; or

(*b*) where the employer is a partnership, the amount by which the employer's tax assistance limit, in relation to the large investment project, determined in accordance with section 34.1.0.4, exceeds the aggregate of

i. the aggregate of all amounts each of which is the employer's contribution exemption amount, for a preceding fiscal period, in respect of the large investment project,

ii. the aggregate of all amounts each of which is an amount agreed on, in respect of the particular fiscal period or a preceding fiscal period, in relation to the large investment project, pursuant to an agreement referred to in section 737.18.17.10 of the Taxation Act, and

iii. where, at any time in the particular fiscal period, the employer transfers its recognized business in relation to the large investment project to a corporation or another partnership, the amount that was transferred to the corporation or the other partnership pursuant to the agreement referred to in section 737.18.17.12 of the Taxation Act in respect of the transfer.

In the formula in subparagraph i of subparagraph *a* of the third paragraph,

(*a*) A is 1, unless the employer has an establishment situated outside Québec for the taxation year, in which case it is the proportion that the employer's business carried on in Québec is of the aggregate of the employer's business carried on in Canada or in Québec and elsewhere, as determined under subsection 2 of section 771 of the Taxation Act for the year;

(*b*) B is, subject to the sixth paragraph, the aggregate of

i. 8% of the amount by which the amount that would be determined in respect of the employer for the year under section 771.2.1.2 of the Taxation Act if no reference were made to section 771.2.5.1 of that Act and if, for the purposes of paragraph *b* of section 771.2.1.2 of that Act, the employer's taxable income for the year, for the purposes of Part I of that Act, were computed without reference to section 737.18.17.5 of that Act, exceeds the amount determined in respect of the employer for the year under section 771.2.1.2 of that Act, and

ii. 11.9% of the amount by which the amount that is deducted in computing the employer's taxable income for the year under section 737.18.17.5 of the Taxation Act exceeds the excess amount determined under subparagraph i; and

(*c*) C is the proportion that the employer's tax exemption amount for the year in respect of the large investment project, determined in accordance with the second paragraph of section 737.18.17.6 of the Taxation Act, is of the aggregate of all amounts each of which is such a tax exemption amount of the employer for the year in respect of a large investment project of the employer, or of a partnership of which the employer is a member, that is referred to in the first paragraph of section 737.18.17.5 of that Act for the year.

For the purpose of determining the amount referred to in subparagraph i of subparagraph *a* of the third paragraph for any taxation year for which section 733.0.5.1 of the Taxation Act applies to the employer, subparagraph *b* of the fourth paragraph is to be read as if

(*a*) the amount that is deducted in computing the employer's taxable income for the year under section 737.18.17.5 of that Act were increased by the amount by which the employer's non-capital loss for the year exceeds the amount that would be that loss if it were determined without reference to section 733.0.5.1 of that Act; and

(*b*) the employer's taxable income for the year, for the purposes of Part I of that Act, determined without reference to section 737.18.17.5 of that Act, were equal to the amount that, but for section 737.18.17.6 of that Act, would be determined in respect of the employer for the year under section 737.18.17.5 of that Act.

In the case where the employer is a manufacturing corporation, within the meaning assigned by the first paragraph of section 771.1 of the Taxation Act, to which paragraph *d*.3 of subsection 1 of section 771 of that Act applies for the taxation year, the reference to "8%" in subparagraph i of subparagraph *b* of the fourth paragraph is to be read

(*a*) as a reference to "4%", where subparagraph ii of subparagraph *a* of the first paragraph of section 771.0.2.5 of the Taxation Act applies to the employer;

(*b*) as a reference to the percentage determined by the following formula, where subparagraph i of subparagraph *a* of the first paragraph of section 771.0.2.5 of the Taxation Act applies to the employer:

$8\% - (D + E)$; and

(*c*) as a reference to the amount by which 8% exceeds the aggregate of the following percentages, where subparagraph *b* of the first paragraph of section 771.0.2.5 of the Taxation Act applies to the employer:

i. the percentage determined by the formula

$D \times (F - 25\%)/25\%$, and

ii. the percentage determined by the formula

$E \times (F - 25\%)/25\%$.

In the formulas in the sixth paragraph,

(*a*) D is the proportion of 2% that the number of days in the taxation year that follow 4 June 2014 but precede 1 April 2015 is of the number of days in the taxation year;

(*b*) E is the proportion of 4% that the number of days in the taxation year that follow 31 March 2015 is of the number of days in the taxation year; and

(*c*) F is the proportion of manufacturing or processing activities, within the meaning assigned by the first paragraph of section 771.1 of the Taxation Act, of the employer for the taxation year.

"**34.1.0.4.** The tax assistance limit of an employer that is a partnership, in relation to a large investment project, is 15% of the employer's total qualified capital investments on the date of the beginning of the tax-free period in respect of the large investment project, unless the employer acquired all or substantially all of the recognized business in relation to the project, in which case it is the amount that was transferred to the employer pursuant to the agreement referred to in section 737.18.17.12 of the Taxation Act (chapter I-3) in respect of the acquisition."

(2) Subsection 1 has effect from 21 November 2012. However, where section 34.1.0.3 of the Act applies to a taxation year that ends before 5 June 2014:

(1) the portion of subparagraph *b* of the fourth paragraph before subparagraph i is to be read without reference to ", subject to the sixth paragraph"; and

(2) that section is to be read without reference to its sixth and seventh paragraphs.

595. (1) Section 37.4 of the Act is amended, in subparagraph *a* of the first paragraph,

(1) by replacing subparagraphs i to iv by the following subparagraphs:

"i. $15,110 where, for the year, the individual has no eligible spouse and no dependent child,

"ii. $24,490 where, for the year, the individual has no eligible spouse but has one dependent child,

"iii. $27,775 where, for the year, the individual has no eligible spouse but has more than one dependent child,

"iv. $24,490 where, for the year, the individual has an eligible spouse but has no dependent child, and";

(2) by replacing subparagraphs 1 and 2 of subparagraph v by the following subparagraphs:

"(1) $27,775 where the individual has one dependent child for the year, or

"(2) $30,810 where the individual has more than one dependent child for the year; and".

(2) Subsection 1 applies from the year 2014. In addition, where section 37.4 of the Act applies

(1) to the year 2013, subparagraph *a* of its first paragraph is to be read

(*a*) as if subparagraphs i to iv were replaced by the following subparagraphs:

"i. $14,890 where, for the year, the individual has no eligible spouse and no dependent child,

"ii. $24,130 where, for the year, the individual has no eligible spouse but has one dependent child,

"iii. $27,385 where, for the year, the individual has no eligible spouse but has more than one dependent child,

"iv. $24,130 where, for the year, the individual has an eligible spouse but has no dependent child, and"; and

(*b*) as if subparagraphs 1 and 2 of subparagraph v were replaced by the following subparagraphs:

"(1) $27,385 where the individual has one dependent child for the year, or

"(2) $30,390 where the individual has more than one dependent child for the year; and"; or

(2) to the year 2012, subparagraph *a* of its first paragraph is to be read

(*a*) as if subparagraphs i to iv were replaced by the following subparagraphs:

"i. $14,730 where, for the year, the individual has no eligible spouse and no dependent child,

"ii. $23,880 where, for the year, the individual has no eligible spouse but has one dependent child,

"iii. $27,055 where, for the year, the individual has no eligible spouse but has more than one dependent child,

"iv. $23,880 where, for the year, the individual has an eligible spouse but has no dependent child, and"; and

(*b*) as if subparagraphs 1 and 2 of subparagraph v were replaced by the following subparagraphs:

"(1) $27,055 where the individual has one dependent child for the year, or

"(2) $29,985 where the individual has more than one dependent child for the year; and".

596. (1) Section 37.16 of the Act is amended

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

""eligible spouse" of an individual for a year has the meaning assigned by section 37.1;";

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

""dependent child" of an individual for a year has the meaning assigned by section 37.1;";

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

""exempt individual" for a year means

(*a*) an individual whose family income for the year does not exceed

i. $23,880 where, for the year, the individual has no eligible spouse but has one dependent child,

ii. $27,055 where, for the year, the individual has no eligible spouse but has more than one dependent child,

iii. $23,880 where, for the year, the individual has an eligible spouse but has no dependent child, and

iv. where, for the year, the individual has an eligible spouse and at least one dependent child,

(1) $27,055 where the individual has one dependent child for the year, or

(2) $29,985 where the individual has more than one dependent child for the year;

(*b*) an individual who is exempted under section 24.1 of the Act respecting prescription drug insurance (chapter A-29.01) from payment of the premium under section 23 of that Act for the year; and

(*c*) an individual who is exempted under any of subparagraphs *a* to *c* and *f* of the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002) from the tax for the year under Part I of the Taxation Act (chapter I-3);

""income" of an individual for a year means the income of the individual for the year, determined under Part I of the Taxation Act;";

(4) by replacing the definition of "family income" by the following definition:

""family income" of an individual for a year means the aggregate of the income of the individual for the year and the income for the year of the individual's eligible spouse for the year;".

(2) Subsection 1 applies from the year 2013.

597. (1) The Act is amended by inserting the following section after section 37.16:

"**37.16.1.** For the purposes of section 37.17, if an individual becomes a bankrupt in a year, the individual's income for the year is deemed to be equal to the individual's income determined under Part I of the Taxation Act (chapter I-3) for the taxation year that, under section 779 of that Act, is deemed to begin on the date of the bankruptcy."

(2) Subsection 1 has effect from 1 January 2013.

598. (1) Section 37.17 of the Act is replaced by the following section:

"**37.17.** Every individual described in section 37.18 in respect of a year is required to pay for the year, on the due date applicable to the individual for the year,

(*a*) if the individual's income for the year does not exceed $40,000, an amount equal to the lesser of $100 and 5% of the amount by which that income exceeds $18,000;

(*b*) if the individual's income for the year is greater than $40,000 but does not exceed $130,000, an amount equal to the lesser of $200 and the aggregate of $100 and 5% of the amount by which that income exceeds $40,000; or

(*c*) if the individual's income for the year is greater than $130,000, an amount equal to the lesser of $1,000 and the aggregate of $200 and 4% of the amount by which that income exceeds $130,000."

(2) Subsection 1 applies from the year 2013.

(3) In addition, when, because of section 37.21 of the Act,

(1) sections 1025 and 1038 of the Taxation Act (chapter I-3) apply for the purpose of computing the amount of a payment that an individual is required to make for the year 2013 in respect of the amount that the individual is required to pay under section 37.17 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) and the interest, if any, that the individual is required to pay in respect of that payment, subsection 1 is deemed to have also been in force for the year 2012; and

(2) sections 1026 and 1038 of the Taxation Act apply for the purpose of computing the amount of a payment that an individual is required to make for a particular year that is the year 2013 or 2014 in respect of the amount that the individual is required to pay under section 37.17 of the Act respecting the Régie de l'assurance maladie du Québec and the interest, if any, that the individual is required to pay in respect of that payment,

(*a*) if the particular year is the year 2013, subsection 1 is deemed to have also been in force for the years 2011 and 2012; or

(*b*) if the particular year is the year 2014, subsection 1 is deemed to have also been in force for the year 2012.

(4) When, under subsection 3, subsection 1 is deemed to have been in force for the years 2011 and 2012, the income of an individual is that determined under Part I of the Taxation Act.

599. (1) The Act is amended by inserting the following sections after section 37.17:

"**37.17.1.** The amounts of $18,000, $40,000 and $130,000 that must be used for the application of section 37.17 to a year subsequent to the year 2013 must, wherever they appear in that section, be adjusted annually in such a manner that each of those amounts used for that year is equal to the total of the amount used for the preceding year and of the product obtained by multiplying that amount so used by the factor determined by the formula

(A/B) − 1.

In the formula in the first paragraph,

(*a*) A is the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period that ended on 30 September of the year preceding that for which an amount is to be adjusted; and

(*b*) B is the overall average Québec consumer price index without alcoholic beverages and tobacco products for the 12-month period that ended on 30 September of the year immediately before the year preceding that for which the amount is to be adjusted.

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

"**37.17.2.** Where the amount that results from the adjustment provided for in section 37.17.1 is not a multiple of $5, it must be rounded to the nearest multiple of $5 or, if it is equidistant from two such multiples, to the higher of them."

(2) Subsection 1 applies from the year 2014.

600. (1) Section 37.18 of the Act is amended

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

"(*c*) is not an exempt individual for the year.";

(2) by striking out paragraphs *c*.1 and *d*.

(2) Subsection 1 applies from the year 2013.

601. (1) Section 37.21 of the Act is replaced by the following section:

"**37.21.** Unless contrary to this division, sections 1000 to 1002, 1004 to 1017, 1017.2, 1019.6, 1019.7, 1025 to 1026.0.1, 1026.2, 1026.3 and 1037 to 1053 of the Taxation Act (chapter I-3) apply to this division, with the necessary modifications."

(2) Subsection 1 has effect from 1 January 2013.

602. (1) The Act is amended by inserting the following section after section 37.21:

"**37.21.1.** A person who in a year pays, allocates, grants or awards an amount described in the second paragraph of section 1015 of the Taxation Act (chapter I-3) (in this section referred to as "remuneration") to an individual and who is required, because of section 37.21, to deduct or withhold an amount on account of the amount (in this section referred to as the "health contribution") that the individual is required to pay for the year under section 37.17, shall not make any deduction or withholding in respect of the remuneration on account of the individual's health contribution for the year if the individual furnishes the person with the return referred to in section 1015.3 of the Taxation Act and in which the individual specifies that, as the case may be,

(*a*) for the purposes of Part I of the Taxation Act, the individual will not be resident in Québec at the end of the year or will be deemed to be resident in Québec throughout the year because of paragraph *a* of section 8 of that Act;

(*b*) the individual will be an exempt individual for the year;

(*c*) the individual makes partial payments of the individual's health contribution payable for the year because of section 37.21; or

(*d*) another person pays, allocates, grants or awards remuneration to the individual in the year that, because of section 37.21, is subject to a deduction or withholding on account of the individual's health contribution for the year."

(2) Subsection 1 has effect from 1 January 2013.

ACT RESPECTING THE QUÉBEC PENSION PLAN

603. Section 45 of the Act respecting the Québec Pension Plan (chapter R-9) is amended by striking out subparagraph *c*.1 of the fourth paragraph.

604. (1) Section 47 of the Act is amended by inserting the following paragraph after the fourth paragraph:

"For the purpose of determining the remuneration of a worker for a year for services provided as a person responsible for a particular family-type resource or intermediate resource, the following rules apply:

(*a*) an amount received by the particular resource in the year 2013, 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 and that is attributable to the year 2012, is deemed to have been received in that year and not in the year 2013; and

(*b*) an amount received by the particular resource in a particular month that begins after 31 January 2013, 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, other than an amount referred to in subparagraph *a*, is deemed to have been received in the month that precedes the particular month."

(2) Subsection 1 has effect from 1 January 2012.

605. (1) Section 50 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

"(*b*) the employee's maximum contributory earnings for the year, minus the amount obtained by dividing the aggregate of all contributions that the employee was required to make in the year under a similar plan in respect of the employee's salary and wages by the rate of contribution for employees for the year under that plan."

(2) Subsection 1 applies from the year 2014.

606. (1) Section 51 of the Act is amended by replacing the first paragraph by the following paragraph:

"**51.** An employee who is resident in Québec at the end of 31 December of a year subsequent to the year 2012 or, if the employee died in the year, was resident in Québec on the date of the employee's death, is deemed to have made an overpayment where the aggregate of the deductions at source for the year from the employee's salary and wages by one or more employers under this Act or under a similar plan exceeds the aggregate of

(*a*) an amount equal to the product of the rate of contribution for employees for the year under the similar plan and the lesser of

i. the amount by which the aggregate of all amounts each of which is the employee's pensionable salary and wages for the year in respect of pensionable employment under the similar plan exceeds the proportional share of the employee's personal exemption for the year under the plan, and

ii. the proportional share of the employee's maximum contributory earnings for the year under the similar plan; and

(*b*) an amount equal to the product of one-half of the rate of contribution for the year and the lesser of

i. the amount by which the total of the aggregate of all amounts each of which for the year is the employee's pensionable salary and wages, pensionable self-employed earnings and pensionable earnings as a family-type resource or an intermediate resource, exceeds the amount by which the employee's personal exemption for the year exceeds the proportional share of the employee's personal exemption for the year under the similar plan, and

ii. the amount by which the employee's maximum contributory earnings for the year exceed the lesser of the amounts described in subparagraphs i and ii of subparagraph *a*."

(2) Subsection 1 has effect from 1 January 2013.

607. (1) The Act is amended by inserting the following sections after section 51:

"**51.0.1.** The proportional share of the personal exemption or maximum contributory earnings of an employee for a year under a similar plan is equal to the amount obtained by multiplying the employee's personal exemption or maximum contributory earnings, as the case may be, for the year under the plan by the proportion that

(*a*) the aggregate of all amounts each of which is the employee's pensionable salary and wages for the year in respect of pensionable employment under the similar plan, up to, for each of those amounts, the employee's Maximum Pensionable Earnings for the year under the plan; is of

(*b*) the aggregate of all amounts each of which is the employee's pensionable salary and wages for the year in respect of pensionable employment under this Act or the similar plan, up to, for each of those amounts, the employee's Maximum Pensionable Earnings for the year under this Act or the similar plan, as the case may be.

For the purposes of subparagraph *b* of the first paragraph, where an employee is employed in a year in pensionable employment under both this Act and a similar plan, the total of the employee's pensionable salary and wages for the year in respect of the employment may not exceed the employee's Maximum Pensionable Earnings for the year under this Act.

Where the result obtained under the first paragraph is an amount that includes a fraction of a cent, the fraction is not taken into account if it is less than half of a cent and, in any other case, the fraction is counted as one cent.

"**51.0.2.** Where, in a year subsequent to the year 2012, a deduction at source has been made under this Act or a similar plan from the salary and wages of an employee who is resident outside Québec at the end of 31 December of the year or, if the employee died in the year, on the date of the employee's death, the provisions of the similar plan apply to determine whether the employee is deemed to have made an overpayment for the year."

(2) Subsection 1 applies from the year 2013.

608. (1) Section 53 of the Act is replaced by the following section:

"**53.** A self-employed worker, a family-type resource or an intermediate resource shall for each year make a contribution equal to the product of the rate of contribution for the year and the lesser of

(*a*) the amount by which the aggregate, for the year, of pensionable self-employed earnings and pensionable earnings as a family-type resource or an intermediate resource exceeds the greater of

i. where no deduction at source has been made for the year in respect of the self-employed worker, family-type resource or intermediate resource on account of the employee's contribution under this Act or a similar plan, the amount of the personal exemption for the year or, in any other case, the amount by which the personal exemption for the year exceeds the aggregate of all amounts each of which is the pensionable salary and wages for the year in respect of pensionable employment under this Act or a similar plan, and

ii. the amount by which the total of the following amounts exceeds the aggregate of all amounts each of which is pensionable salary and wages for the year in respect of pensionable employment under this Act or a similar plan:

(1) the personal exemption for the year,

(2) the salary and wages on which a contribution has been made for the year, and

(3) the salary and wages on which a contribution has been made for the year under a similar plan; and

(*b*) the amount by which the maximum contributory earnings for the year exceed the total of the amount of the salary and wages on which a contribution has been made for the year and the amount of the salary and wages on which a contribution has been made for the year under a similar plan."

(2) Subsection 1 applies from the year 2013.

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

(1) by replacing the first and second paragraphs by the following paragraphs:

"**55.** An employee may, if the employee so elects by notifying the Minister in writing on or before the 15th day of the month of June of the second year that follows a particular year, make a contribution for the particular year, computed under section 53, on any amount equal to the amount by which the amount described in the second paragraph exceeds the amount described in the third paragraph.

The first amount to which the first paragraph refers is the lesser of

(*a*) the employee's pensionable salary and wages for the particular year and, where applicable, the prescribed amount for that year; and

(*b*) the employee's maximum pensionable earnings for the particular year.";

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

"The last amount to which the first paragraph refers is the total of

(*a*) the total of the amount of the employee's salary and wages on which a contribution has been made for the particular year and the amount of the employee's salary and wages on which a contribution has been made for the particular year under a similar plan; and

(*b*) the lesser of

i. the total of the aggregate of all amounts each of which is an amount that an employer has deducted from the employee's salary and wages as a basic exemption for the particular year and the aggregate of all amounts each of which is an amount that an employer has deducted from the employee's salary and wages as a similar exemption for the particular year under a similar plan, and

ii. the employee's personal exemption for the particular year."

(2) Subsection 1 applies from the year 2013.

610. (1) Section 56 of the Act is replaced by the following section:

"**56.** A worker's salary and wages on which a contribution has been made for a year is equal to the amount obtained by dividing, by one-half of the rate of contribution for the year, an amount equal to the amount by which the aggregate of the following amounts exceeds the amount described in the second paragraph:

(*a*) the aggregate of the deductions at source made from the worker's salary and wages for the year under this Act or a similar plan; and

(*b*) any amount that an employer has not deducted at source from the worker's salary and wages for the year, as the employer should have done under this Act or a similar plan, provided that the worker has given notice of that fact to the Minister on or before 30 April of the following year.

The amount to which the first paragraph refers is equal to the aggregate of

(*a*) an amount equal to the product of the rate of contribution for employees for the year under the similar plan and the amount of the worker's salary and wages on which a contribution has been made for the year under the plan; and

(*b*) where an employer of the worker has obtained a full or partial refund of a contribution made in respect of the worker for the year, an amount equal to 50% of the total of the aggregate of all amounts each of which is an amount so refunded to an employer of the worker for the year and the amount of the overpayment that the worker is deemed to have made for the year."

(2) Subsection 1 applies from the year 2013.

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

"**56.1.** A worker's salary and wages on which a contribution has been made for a year under a similar plan is equal to the least of

(*a*) the amount by which the aggregate of all amounts each of which is the worker's pensionable salary and wages for the year in respect of pensionable employment under the similar plan exceeds the proportional share of the worker's personal exemption for the year under the plan;

(*b*) the proportional share of the maximum contributory earnings for the year under the similar plan; and

(*c*) the amount obtained by dividing, by the rate of contribution for employees for the year under the similar plan, the aggregate of the deductions at source from the worker's salary and wages for the year under this Act or a similar plan and any amount that an employer has not deducted at source from the worker's salary and wages for the year, as the employer should have done under this Act or a similar plan, provided that the worker has given notice of that fact to the Minister on or before 30 April of the following year."

(2) Subsection 1 applies from the year 2013.

612. (1) Section 57 of the Act is replaced by the following section:

“**57.** Where an employer pays, on account of the employee’s contribution for a year under this Act or a similar plan, an amount that the employer has failed to deduct, that amount is, for the purposes of sections 51, 56 and 56.1, deemed to have been deducted by the employer on account of that contribution for the year.”

(2) Subsection 1 applies from the year 2013.

613. (1) Section 58 of the Act is replaced by the following section:

“**58.** Where the return filed by an employer shows the amount of salary and wages on which a contribution has been made by an employee for a year under this Act or a similar plan, the amount determined under the second paragraph for the year may, in prescribed circumstances, be substituted, in computing the amount determined under section 56 or 56.1, for the amount shown in the return as the aggregate of the deductions at source for the year under this Act or the similar plan with respect to such employee.

The amount to which the first paragraph refers is equal to the aggregate of

(*a*) an amount equal to the product of one-half of the rate of contribution for the year and the amount shown in the return as the salary and wages on which a contribution has been made by an employee for the year under this Act; and

(*b*) an amount equal to the product of the rate of contribution for employees for the year under a similar plan and the amount shown in the return as the salary and wages on which a contribution has been made by an employee for a year under the plan.”

(2) Subsection 1 applies from the year 2013.

614. (1) Section 64 of the Act is amended by replacing the second paragraph by the following paragraph:

“Upon payment of the contribution by the employer, the employee is deemed, for the purposes of paragraph *b* of the first paragraph of section 56, to have notified the Minister, within the required time, of the employer’s failure.”

(2) Subsection 1 has effect from 1 January 2013.

ACT RESPECTING THE QUÉBEC SALES TAX

615. (1) Section 1 of the Act respecting the Québec sales tax (chapter T-0.1) is amended

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

"“designated municipal property” has the meaning assigned by subsection 1 of section 123 of the Excise Tax Act;";

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

"“participating employer” of a pension plan means an employer that has made, or is required to make, contributions to the pension plan in respect of the employer's employees or former employees, or payments under the pension plan to the employer's employees or former employees, and includes an employer prescribed for the purposes of the definition of “participating employer” in subsection 1 of section 147.1 of the Income Tax Act;

"“pension entity” of a pension plan means a person that is

(1) a person referred to in paragraph 1 of the definition of “pension plan”;

(2) a corporation referred to in paragraph 2 of the definition of “pension plan”; or

(3) a prescribed person;";

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

"“fiscal year” of a person, at a particular time, means

(1) where subdivision IV of subdivision 0.1 of Division IV of Chapter VIII applies in respect of the person, the period determined under that subdivision IV;

(2) in any other case,

(*a*) if the person is a registrant under Part IX of the Excise Tax Act, the person's fiscal year for the purposes of Part IX of that Act at that time,

(*b*) if subparagraph *a* does not apply to the person and the person has made an election under section 458.4 that is in effect, the period that the person elected to be the fiscal year of the person,

(*c*) if subparagraph *a* does not apply to the person and the fiscal year of the person is determined in accordance with section 458.2, the fiscal year determined in accordance with that section, and

(*d*) in all other cases, the taxation year of the person within the meaning of Part IX of the Excise Tax Act;";

(4) by replacing the definition of “selected listed financial institution” by the following definition:

"“selected listed financial institution” has the meaning assigned by section 433.15.1;";

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

"“fiscal month” of a person at a particular time means, if the person is a registrant under Part IX of the Excise Tax Act, the fiscal month of the person for the purposes of Part IX of that Act at that time or, in any other case, the period defined as such under sections 458.1.2, 458.2 and 458.2.1;”;

(6) by replacing paragraph 2 of the definition of “municipality” by the following paragraph:

“(2) such other local authority as

(*a*) the Minister of Revenue may determine to be a municipality for the purposes of this Title, or

(*b*) the Minister of National Revenue has determined, before 1 January 2014, to be a municipality under paragraph *b* of the definition of “municipality” in subsection 1 of section 123 of the Excise Tax Act, unless that determination has been revoked;”;

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

"“plan member” of an investment plan that is a private investment plan or a pension entity of a pension plan means an individual who has a right, either immediate or in the future and either absolute or contingent, to receive benefits under,

(1) in the case of an employee life and health trust, within the meaning of section 1 of the Taxation Act, the investment plan;

(2) in the case of a pension entity of a pension plan, the pension plan; and

(3) in any other case, the deferred profit sharing plan, the employee benefit plan, the employee trust, the profit sharing plan, the registered supplementary unemployment benefit plan or the retirement compensation arrangement, within the meaning assigned to those expressions by section 1 of the Taxation Act, as the case may be, that governs the investment plan;”;

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

"“pension plan” means a registered pension plan within the meaning of section 1 of the Taxation Act that

(1) governs a person that is a trust or that is deemed to be a trust for the purposes of that Act;

(2) is a plan in respect of which a corporation is

(*a*) constituted and operated either

i. solely for the administration of the registered pension plan, or

ii. for the administration of the registered pension plan and for no other purpose other than acting as trustee of, or administering, a trust governed by a retirement compensation arrangement, within the meaning of section 1 of the Taxation Act, where the terms of the arrangement provide for benefits only in respect of individuals who are provided with benefits under the registered pension plan, and

(*b*) accepted by the Minister of National Revenue under subparagraph ii of paragraph *o*.1 of subsection 1 of section 149 of the Income Tax Act as a funding medium for the purposes of the registration of the registered pension plan; or

(3) is a plan in respect of which a person is prescribed for the purposes of the definition of "pension entity";";

(9) by inserting the following definitions in alphabetical order:

""distributed investment plan" means an investment plan within the meaning of section 433.15.1 that is

(1) a corporation, other than a pension entity, exempt from tax under paragraph *c*.2 of section 998 of the Taxation Act;

(2) an investment corporation within the meaning of section 1 of the Taxation Act;

(3) a mortgage investment corporation within the meaning of section 1 of the Taxation Act;

(4) a mutual fund corporation within the meaning of section 1 of the Taxation Act;

(5) a mutual fund trust within the meaning of section 1 of the Taxation Act;

(6) a non-resident-owned investment corporation within the meaning of section 1 of the Taxation Act;

(7) a segregated fund of an insurer; or

(8) a unit trust within the meaning of section 1 of the Taxation Act;

""non-stratified investment plan" means a distributed investment plan that is not a stratified investment plan;

""private investment plan" means an investment plan, within the meaning of section 433.15.1, other than a distributed investment plan or a pension entity;

""provincial investment plan" has the meaning assigned by section 433.15.1;

"“stratified investment plan” means a distributed investment plan whose units are issued in two or more series;";

(10) by inserting the following definitions in alphabetical order:

"“exchange-traded series” of a stratified investment plan means a series of the plan, any unit of which is listed or traded on a stock exchange or other public market;

"“provincial series” has the meaning assigned by section 433.15.1;

"“series” means

(1) in respect of a trust, a class of units of the trust; and

(2) in respect of a corporation, a class of the capital stock of the corporation that has not been issued in one or more series, or a series of a class of the capital stock of the corporation that has been issued in one or more series;";

(11) by striking out the definition of “specified partnership”;

(12) by replacing subparagraph ii of subparagraph *h* of paragraph 1 of the definition of “basic tax content” by the following subparagraph:

"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, or the percentage taken into account in determining the value of A in the formula in the first paragraph of section 433.16.2 for the reporting period that includes that time,";

(13) by inserting the following definitions in alphabetical order:

"“fiscal quarter” of a person at a particular time means, if the person is a registrant under Part IX of the Excise Tax Act, the fiscal quarter of the person for the purposes of Part IX of that Act at that time or, in any other case, the period defined as such under sections 458.1.1, 458.2 and 458.2.1;

"“unit” means

(1) in respect of a trust, a unit of the trust;

(2) in respect of a series of a trust, a unit of the trust of that series;

(3) in respect of a corporation, a share of the capital stock of the corporation;

(4) in respect of a series of a corporation, a share of the capital stock of the corporation of that series; and

(5) in respect of a segregated fund of an insurer, an interest of a person, other than the insurer, in the segregated fund;”.

(2) Paragraphs 1 and 6 of subsection 1 have effect from 1 January 2014.

(3) Paragraphs 2 and 8 of subsection 1 have effect from 23 September 2009.

(4) Paragraphs 4, 7 and 9 to 12 of subsection 1 and paragraph 13 of subsection 1, except where it enacts the definition of “fiscal quarter” in section 1 of the Act, have effect from 1 January 2013.

616. (1) The Act is amended by inserting the following section after section 11.2:

“**11.3.** For the purposes of section 11.1, when it applies for the purposes of sections 18.0.1.1, 18.0.1.2, 26.3 and 26.4, a financial institution that is a stratified investment plan with one or more provincial series as regards Québec is deemed to have a permanent establishment in Québec.

For the purposes of section 11.1, when it applies for the purposes of sections 18.0.1.1, 18.0.1.2, 26.3 and 26.4, a financial institution that is a provincial investment plan as regards Québec is deemed to have a permanent establishment in Québec.”

(2) Subsection 1 has effect from 1 January 2013.

617. (1) Section 17 of the Act is amended by adding the following subparagraph after subparagraph 5 of the fourth paragraph:

“(6) corporeal property that a person that is a pension entity of a pension plan brings into Québec and that comes from Canada outside Québec, as a consequence of a particular supply of the property by a participating employer of the pension plan where

(*a*) the amount determined by the formula in subparagraph 3 of the first paragraph of section 289.5 in respect of a supply of that property that is deemed to have been made by the participating employer under subparagraph 1 of the first paragraph of section 289.5 is greater than zero, or

(*b*) the amount determined by the formula in subparagraph 3 of the first paragraph of section 289.6 in respect of any supply of an employer resource that is deemed to have been made by the participating employer under subparagraph 1 of the first paragraph of section 289.6, consumed or used for the purpose of making the particular supply, is greater than zero.”

(2) Subsection 1 has effect from 23 September 2009.

618. (1) Section 17.4.1 of the Act is replaced by the following section:

"**17.4.1.** If, but for this section, tax under section 17 would become payable by a person in respect of 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 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 or subparagraph *a* of subparagraph 4 of the second paragraph of section 433.16.2; or

(2) is in respect of a property 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."

(2) Subsection 1 has effect from 1 January 2013.

619. (1) Section 18 of the Act is amended by replacing the portion before paragraph 1 by the following:

"**18.** Every recipient of a taxable supply, except a zero-rated supply (other than the zero-rated supply included in paragraph 2.1 or in any of sections 179.1, 179.2 and 191.3.2), or a supply included in any of sections 18.0.1, 18.0.1.1 and 18.0.1.2, shall pay to the Minister a tax in respect of the supply calculated at the rate of 9.975% on the value of the consideration for the supply if the supply is".

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

620. (1) Section 18.0.1 of the Act is amended

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

"**18.0.1.** Every person who is resident in Québec and is the recipient of a taxable supply of incorporeal movable property or a service made outside Québec, otherwise than by reason of section 23 or 24.2, but within Canada, other than a supply included in section 18.0.1.1 or 18.0.1.2, that is acquired by the person for consumption, use or supply to an extent of at least 10% in Québec shall pay to the Minister, each time consideration, or a part thereof, for the supply becomes due or is paid without having become due, a tax in respect of the supply equal to the amount determined by the formula";

(2) by adding the following subparagraph after subparagraph 8 of the third paragraph:

"(9) a particular supply of property or a service made by a participating employer of a pension plan to a person that is a pension entity of the pension plan where

(*a*) the amount determined by the formula in subparagraph 3 of the first paragraph of section 289.5 in respect of a supply of the property or service that is deemed to have been made by the participating employer under subparagraph 1 of the first paragraph of section 289.5, is greater than zero, or

(*b*) the amount determined by the formula in subparagraph 3 of the first paragraph of section 289.6 in respect of any supply of an employer resource that is deemed to have been made by the participating employer under subparagraph 1 of the first paragraph of section 289.6, consumed or used for the purpose of making the particular supply, is greater than zero."

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

621. (1) The Act is amended by inserting the following sections after section 18.0.1:

"**18.0.1.1.** Every person that is resident in Québec, is a stratified investment plan with one or more provincial series as regards Québec and is the recipient of a taxable supply of incorporeal movable property or a service made outside Québec, where the property or service is consumed, used or supplied in the course of activities relating to one or more provincial series of the investment plan as regards Québec, shall pay to the Minister, at each time all or part of the consideration for the supply becomes due or is paid without having become due, a tax in respect of the supply equal to the amount determined by the formula

$A \times B \times C.$

For the purposes of the formula in the first paragraph,

(1) A is 9.975%;

(2) B is the value of all or part of the consideration that is paid or becomes due at that time; and

(3) C is the percentage that corresponds to the aggregate of all percentages each of which is the extent to which the property or service is acquired for consumption, use or supply in the course of activities relating to a provincial series of the investment plan as regards Québec, as determined in accordance with section 51 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15).

No tax is payable under the first paragraph by a person that is a stratified investment plan with one or more provincial series as regards Québec in respect of a taxable supply of an incorporeal movable property or a service if the quotient (expressed as a percentage) obtained by dividing the total of all amounts each of which is the extent to which the property or service is acquired for consumption, use or supply in the course of activities relating to a provincial

series of the investment plan as regards Québec, as determined in accordance with section 51 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations by the total of all amounts each of which is the extent to which the property or service is acquired for consumption, use or supply in the course of activities relating to a provincial series of the investment plan as regards any province, as determined in accordance with that section 51, is less than 10%.

Despite the first paragraph, no tax is payable by a person under this section in respect of a taxable supply of an incorporeal movable property or a service made outside Québec but within Canada if

(1) the supply is described in subparagraph 9 of the third paragraph of section 18.0.1; or

(2) the person is not a selected listed financial institution.

For the purposes of this section, "province" has the meaning assigned by section 433.15.1.

"**18.0.1.2.** Every person that is resident in Québec, is a provincial investment plan as regards Québec and is the recipient of a taxable supply of an incorporeal movable property or a service made outside Québec shall pay to the Minister, where the property or service is consumed, used or supplied in the course of the investment plan's activities, at each time all or part of the consideration for the supply becomes due or is paid without having become due, a tax in respect of the supply calculated at the rate of 9.975% on the value of all or part of the consideration that is paid or becomes due at that time.

Despite the first paragraph, no tax is payable under this section in respect of a taxable supply of an incorporeal movable property or a service made outside Québec but within Canada and described in subparagraph 9 of the third paragraph of section 18.0.1."

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

622. (1) Section 18.0.3 of the Act is amended

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

"(1) is a prescribed amount of tax for the purposes of subparagraph *a* of subparagraph 6 of the second paragraph of section 433.16 or subparagraph *a* of subparagraph 4 of the second paragraph of section 433.16.2;";

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

"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 an amount of tax that is described in subparagraph 1 or 2 of the first paragraph."

(2) Subsection 1 has effect from 1 January 2013.

623. (1) Section 22.2 of the Act is amended by replacing the introductory clause by the following:

"**22.2.** For the purposes of this subdivision II,".

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

624. (1) Section 22.8 of the Act is amended by striking out subparagraph *c* of subparagraph 2 of the first paragraph.

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

625. (1) Section 22.9.1 of the Act is amended by striking out paragraph 2.

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

626. (1) Section 22.15.0.1 of the Act is amended

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

"**22.15.0.1.** Subject to sections 22.15.0.3 to 22.15.0.6, a supply of a service is deemed to be made in Québec if, in the ordinary course of the supplier's business, the supplier obtains an address in Québec that is";

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

"The first paragraph does not apply in the case of a supply of a service performed wholly outside Canada."

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; or

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

627. (1) Section 22.15.0.2 of the Act is replaced by the following section:

"**22.15.0.2.** Subject to section 22.15.0.1 and sections 22.15.0.3 to 22.15.0.6, a supply of a service is deemed to be made in Québec if the Canadian element of the service is performed primarily in Québec.

The first paragraph does not apply in the ordinary course of the supplier's business, if the supplier obtains an address in Canada of the recipient."

(2) Subsection 1 applies in respect of a supply made

(1) after 30 April 2010; or

(2) after 25 February 2010 and before 1 May 2010, unless a part of the consideration for the supply becomes due or is paid before 1 May 2010.

628. (1) Section 22.15.1 of the Act is repealed.

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

629. (1) The Act is amended by inserting the following section after section 22.15.1:

"**22.15.2.** For the purposes of this subdivision, where section 32.3 applies in respect of the supply of a service, except in respect of a telecommunication service, the supply is deemed to be made outside Québec if all of the supplies of the service are deemed to be made outside Canada for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) under paragraph *d* of subsection 2 of section 136.1 of that Act."

(2) Subsection 1 applies in respect of a supply made after 31 December 2012.

630. (1) Section 22.16 of the Act is amended by replacing the portion before the definition of "continuous journey" by the following:

"**22.16.** For the purposes of this section and sections 22.17.1 to 22.19,".

(2) Subsection 1 applies in respect of a supply of a freight transportation service made after 31 December 2012.

631. (1) Section 22.20 of the Act is repealed.

(2) Subsection 1 applies in respect of a supply of a freight transportation service made after 31 December 2012.

632. (1) The Act is amended by inserting the following section after section 22.32:

"**22.32.1.** A supply made in Québec by way of sale of a road vehicle is deemed to be made outside Québec if the supplier maintains evidence satisfactory to the Minister that, on or before the day that is seven days after the day on which the vehicle was delivered in Québec to the recipient of the supply, the vehicle was registered, otherwise than temporarily, under the laws of another province relating to the registration of vehicles by or on behalf of the recipient.

This section does not apply in respect of

(1) a supply by way of retail sale of a motor vehicle other than a supply made following the exercise by the recipient of a right to acquire the vehicle, conferred on the recipient under an agreement in writing for the lease of the vehicle entered into with the supplier;

(2) a supply under section 20.1; and

(3) a supply made by a small supplier who is not a registrant, in the course of a commercial activity, of a road vehicle that must be registered under the Highway Safety Code (chapter C-24.2) following an application by the recipient of the supply."

(2) Subsection 1 applies in respect of a supply by way of sale of a road vehicle made

(1) after 9 October 2012; or

(2) after 30 June 2010 and before 10 October 2012 if

(*a*) the vehicle was delivered in Québec and was registered under the laws of another province, the Northwest Territories, the Yukon Territory or Nunavut; and

(*b*) the supplier did not charge, collect or remit an amount as or on account of tax under section 16 of the Act in respect of the supply.

633. (1) Section 26.2 of the Act is amended

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

"“province” has the meaning assigned by section 433.15.1;";

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

"Despite the first paragraph, where the qualifying taxpayer is a selected listed financial institution that is a stratified investment plan, a non-stratified investment plan or an investment plan that is a pension entity of a pension plan or a private investment plan, but is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act throughout a reporting period in a particular fiscal year, and where an election made under the first paragraph of section 433.19.15 in relation to a series of the qualifying taxpayer or under the second or third paragraph of that section is in effect throughout the particular fiscal year, "external charge" and "qualifying consideration" have the meaning that would be assigned to those expressions by section 217 of the Excise Tax Act if no reference were made to paragraph *c* of any of subsections 3, 4 and 5 of section 225.4 of that Act, as the case may be."

(2) Subsection 1 applies to a specified year of a person that ends after 31 December 2012.

634. (1) Section 26.3 of the Act is amended by replacing subparagraphs 1 and 2 of the second paragraph by the following subparagraphs:

"(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

(*a*) in the case of a stratified investment plan with one or more provincial series, the aggregate of all amounts each of which is the percentage that is 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 property to which the internal charge is attributable, in carrying on, engaging in or conducting an activity of the investment plan relating to a provincial series of the investment plan as regards Québec, as determined in accordance with section 51 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act;

(*b*) in the case of a provincial investment plan as regards Québec, 100%;

(*c*) in the case of a provincial investment plan as regards a province other than Québec, 0%; and

(*d*) in any other case, the percentage that is 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 property to 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

(*a*) in the case of a stratified investment plan with one or more provincial series, the aggregate of all amounts each of which is the percentage that is 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 property to which the external charge is attributable, in carrying on, engaging in or conducting an activity of the investment plan relating to a provincial series of the investment plan as regards Québec, as determined in accordance with section 51 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations;

(*b*) in the case of a provincial investment plan as regards Québec, 100%;

(*c*) in the case of a provincial investment plan as regards a province other than Québec, 0%; and

(*d*) in any other case, the percentage that is 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 property to which the external charge is attributable, in carrying on, engaging in or conducting an activity of the qualifying taxpayer in Québec."

(2) Subsection 1 applies to a specified year of a person that ends after 31 December 2012.

635. (1) Section 26.4 of the Act is replaced by the following section:

"**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

(1) in the case of a stratified investment plan with one or more provincial series, the aggregate of all amounts each of which is the percentage that is 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 property to which the qualifying consideration is attributable, in carrying on, engaging in or conducting an activity of the investment plan relating to a provincial series of the investment plan as regards Québec, as determined in accordance with section 51 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(2) in the case of a provincial investment plan as regards Québec, 100%;

(3) in the case of a provincial investment plan as regards a province other than Québec, 0%; and

(4) in any other case, the percentage that is 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 property to which the qualifying consideration is attributable, in carrying on, engaging in or conducting an activity of the qualifying taxpayer in Québec."

(2) Subsection 1 applies to a specified year of a person that ends after 31 December 2012.

636. (1) The Act is amended by inserting the following after section 41.6:

"3.—*Collecting bodies and collective societies*

"**41.7.** In this subdivision 3,

"collecting body" has the meaning assigned by section 79 of the Copyright Act (Revised Statutes of Canada, 1985, chapter C-42);

"collective society" means a collective society, within the meaning of section 2 of the Copyright Act, that is a registrant;

"eligible author" has the meaning assigned by section 79 of the Copyright Act;

"eligible maker" has the meaning assigned by section 79 of the Copyright Act;

"eligible performer" has the meaning assigned by section 79 of the Copyright Act.

"**41.8.** Where a collecting body or a collective society makes a taxable supply to a person that is an eligible author, eligible maker, eligible performer or a collective society and the supply includes a service of collecting or distributing the levy payable under section 82 of the Copyright Act (Revised Statutes of Canada, 1985, chapter C-42), the value of the consideration for the supply is, for the purpose of determining tax payable in respect of the supply, 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 value of that consideration as otherwise determined for the purposes of this Title; and

(2) B is the part of the value of the consideration referred to in paragraph 1 that is exclusively attributable to the service."

(2) Subsection 1 has effect from 19 March 1998.

637. Section 42.0.7 of the Act is amended by striking out the second paragraph.

638. (1) The Act is amended by inserting the following sections after section 42.6:

"**42.6.1.** Despite sections 42.1 to 42.6, a supply (other than an exempt supply) made by way of sale of movable property of a municipality is deemed to have been made in the course of its commercial activities.

"**42.6.2.** Despite sections 42.1 to 42.6, a supply (other than an exempt supply) made by way of sale of movable property of a person designated to be a municipality for the purposes of subdivision 5 of Division I of Chapter VII is deemed to have been made in the course of its commercial activities if the property is designated municipal property of the person."

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having become due. However, it does not apply in respect of a supply made under an agreement in writing entered into before 3 December 2013.

639. (1) Section 68 of the Act is amended by adding the following subparagraphs after subparagraph 2 of the second paragraph:

"(3) a supply by way of sale of movable property by a municipality that is capital property of the municipality; or

"(4) a supply by way of sale of designated municipal property of a person designated to be a municipality for the purposes of subdivision 5 of Division I of Chapter VII that is capital property of the person."

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having become due. However, it does not apply in respect of a supply made under an agreement in writing entered into before 3 December 2013.

640. (1) Section 80.1.1 of the Act is repealed.

(2) Subsection 1 has effect from 1 January 2014.

641. (1) Section 81 of the Act is amended by replacing paragraph 2.1 by the following paragraph:

"(2.1) goods from Canada outside Québec, if

(*a*) the goods are brought into Québec by

i. an individual who was formerly resident in Québec and is, at the time the goods are brought into Québec, returning to resume residence in Québec after being resident in another province, the Northwest Territories, the Yukon Territory or Nunavut for a period of not less than one year,

ii. an individual who is resident in Québec and is, at the time the goods are brought into Québec, returning after being absent from Québec for a period of not less than one year, or

iii. an individual who is, at the time the goods are brought into Québec, entering Québec with the intention of establishing a residence for a period of not less than 12 months (other than a person who enters Canada in order to

reside in Canada for the purpose of employment for a temporary period not exceeding 36 months or for the purpose of studying at an educational institution), and

(*b*) the goods brought into Québec are for the individual's household or personal use and were owned by and in the possession of the individual before the time they were brought into Québec, provided that, where the goods were owned by and in the possession of the individual for less than 31 days before the time they were brought into Québec, the individual paid a tax of the same nature as the tax payable under this Title that is imposed by the province or territory from which the goods were brought and the individual is not entitled to claim a rebate or a refund of that tax;".

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

642. (1) Section 108 of the Act is amended

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

"“qualifying health care supply” means a supply of a property or service that is made for the purpose of

(1) maintaining health;

(2) preventing disease;

(3) treating, relieving or remediating an injury, illness, disorder or disability;

(4) assisting (otherwise than financially) an individual in coping with an injury, illness, disorder or disability; or

(5) providing palliative health care.";

(2) by replacing the definition of "homemaker service" by the following definition:

"“home care service” means a household or personal care service, such as bathing, feeding, assistance with dressing or medication, cleaning, laundering, meal preparation and child care, if the service is rendered to an individual who, due to age, infirmity or disability, requires assistance;".

(2) Paragraph 1 of subsection 1 has effect from 23 March 2013.

(3) Paragraph 2 of subsection 1 has effect from 22 March 2013.

643. (1) The Act is amended by inserting the following section after section 108.1:

"**108.2.** For the purposes of this division, other than sections 116 and 118 to 119.2, a supply that is not a qualifying health care supply is deemed not to be included in this division."

(2) Subsection 1 applies in respect of a supply made after 22 March 2013.

644. (1) The Act is amended by inserting the following section after section 114.2:

"**114.3.** A supply of a service (other than a service described in paragraph 3 of section 174) rendered in the practice of the profession of pharmacy by a particular individual is exempt if

(1) the service is rendered by the particular individual within a pharmacist-patient relationship between the particular individual and another individual and is provided for the promotion of the health of the other individual or for the prevention or treatment of a disease, disorder or dysfunction of the other individual; and

(2) the particular individual is entitled under the laws of Québec, another province, the Northwest Territories, the Yukon Territory or Nunavut to practise the profession of pharmacy."

(2) Subsection 1 applies in respect of a supply made after 29 March 2012.

645. (1) Section 117 of the Act is amended by adding the following paragraph after paragraph 2:

"(3) a person who is authorized under the laws of Québec, another province, the Northwest Territories, the Yukon Territory or Nunavut to practise the profession of pharmacy and to order such a service, if the order is made within a pharmacist-patient relationship."

(2) Subsection 1 applies in respect of a supply made after 29 March 2012.

646. (1) Section 119.1 of the Act is amended

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

"**119.1.** A supply of a home care service that is rendered to an individual in the individual's place of residence, whether the recipient of the supply is the individual or any other person, is exempt where";

(2) by replacing "homemaker" in the portion of paragraph 3 before subparagraph *a* and in paragraph 4 by "home care".

(2) Subsection 1 applies in respect of a supply made after 21 March 2013.

647. (1) Section 138.1 of the Act is amended by adding the following paragraphs after paragraph 13:

"(14) designated municipal property, if the charity is a person designated to be a municipality for the purposes of subdivision 5 of Division I of Chapter VII; or

"(15) a parking space if

(*a*) the supply is made for consideration by way of lease, licence or similar arrangement in the course of a business carried on by the charity;

(*b*) at the time the supply is made, it is reasonable to expect that the specified parking area (as defined in section 139) in relation to the supply will be used, during the calendar year in which the supply is made, primarily by individuals who are accessing a property of, or a facility or establishment operated by, a particular person that is a municipality, a school authority, a hospital authority, a public college or a university; and

(*c*) any of the following conditions is met:

i. under the governing documents of the charity, the charity is expected to use a significant part of its income or assets for the benefit of one or more of the particular persons referred to in subparagraph *b*,

ii. the charity and any particular person referred to in subparagraph *b* have entered into one or more agreements with each other or with other persons in respect of the use by the individuals referred to in that subparagraph of parking spaces in the specified parking area (as defined in section 139) in relation to the supply, or

iii. any particular person referred to in subparagraph *b* performs any function or activity in respect of supplies by the charity of parking spaces in the specified parking area (as defined in section 139) in relation to the supply."

(2) Subsection 1, where it enacts paragraph 14 of section 138.1 of the Act, applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having become due. However, it does not apply in respect of a supply made under an agreement in writing entered into before 3 December 2013.

(3) Subsection 1, where it enacts paragraph 15 of section 138.1 of the Act, applies in respect of a supply made after 22 March 2013. However, a supply of a parking space made by a charity after 22 March 2013 and before 25 January 2014 is only included in paragraph 15 of section 138.1 of the Act if it also meets the following conditions:

(1) the parking space is situated at a particular property for which, at the time the supply is made, it is reasonable to expect that the parking spaces at

the particular property will be used, during the calendar year in which the supply is made, primarily by individuals who are accessing a property of, or a facility or establishment operated by, a particular person that is a municipality, a school authority, a hospital authority, a public college or a university; and

(2) any of the following conditions is met:

(*a*) under the governing documents of the charity, the charity is expected to use a significant part of its income or assets for the benefit of one or more of the particular persons referred to in paragraph 1,

(*b*) the charity and any particular person referred to in paragraph 1 have entered into one or more agreements with each other or with other persons in respect of the use of the parking spaces at the particular property by the individuals referred to in that paragraph, or

(*c*) any particular person referred to in paragraph 1 performs any function or activity in respect of the supplies by the charity of parking spaces at the particular property.

648. (1) Section 138.5 of the Act is replaced by the following section:

"**138.5.** A supply made by a charity of any property or service is exempt if all or substantially all of the supplies of the property or service by the charity are made for no consideration, but not including a supply of

(1) blood or blood derivatives; or

(2) a parking space if the supply is made for consideration by way of lease, licence or similar arrangement in the course of a business carried on by the charity."

(2) Subsection 1 applies in respect of a supply made after 22 March 2013.

649. (1) Section 138.6 of the Act is amended by replacing the portion before paragraph 1 by the following:

"**138.6.** A supply by way of sale made by a charity to a recipient of corporeal movable property (other than capital property of the charity or, if the charity is a person designated to be a municipality for the purposes of subdivision 5 of Division I of Chapter VII, designated municipal property), or of a service purchased by the charity for the purpose of making a supply by way of sale of the service, is exempt if the total charge for the supply is equal to the usual charge by the charity for such supplies to such recipients and".

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having become due. However, it does not apply in respect of a supply made under an agreement in writing entered into before 3 December 2013.

650. (1) The Act is amended by inserting the following section after section 138.7:

"**138.8.** A supply (other than a supply by way of sale) of a parking space in a parking lot made by a charity is exempt if

(1) at the time the supply is made, either

(*a*) all of the parking spaces in the specified parking area (as defined in section 139) in relation to the supply are reserved for use by individuals who are accessing a hospital centre, or

(*b*) it is reasonable to expect that the specified parking area (as defined in section 139) in relation to the supply will be used, during the calendar year in which the supply is made, primarily by individuals who are accessing a hospital centre;

(2) it is not the case that

(*a*) all or substantially all of the parking spaces in the specified parking area (as defined in section 139) in relation to the supply are reserved for use by persons other than individuals accessing a hospital centre otherwise than in a professional capacity,

(*b*) the supply or the amount of the consideration for the supply is conditional on the parking space being used by a person other than an individual accessing a hospital centre otherwise than in a professional capacity, or

(*c*) the agreement for the supply is entered into in advance and, under the terms of the agreement for the supply, use of a parking space in the specified parking area (as defined in section 139) in relation to the supply is made available for a total period of time that is more than 24 hours and the use is to be by a person other than an individual accessing a hospital centre otherwise than in a professional capacity; and

(3) no election made by the charity under section 272 is in effect, in respect of the property on which the parking space is situated, at the time tax under this Title would become payable in respect of the supply if it were a taxable supply."

(2) Subsection 1 applies in respect of a supply made after 22 March 2013.

(3) Where a charity has collected an amount as or on account of tax under Title I of the Act in respect of the supply of a parking space made by the charity after 22 March 2013 and before 25 January 2014 and, by reason of the application of subsection 1, no tax was collectible by the charity in respect of the supply, for the purpose of determining the net tax of the charity, the amount is deemed not to have been collected as or on account of tax under Title I of the Act.

(4) Where an amount is deemed, under subsection 3, not to have been collected by a person as or on account of tax and the Minister of Revenue, in assessing the amount of any fees, interest and penalties for which the person is liable under this Act, has taken the amount into account in determining the net tax of the person, for a reporting period of the person, the person may, not later than the day that is one year after 21 October 2015, request in writing that the Minister of Revenue make an assessment or reassessment for the purpose of taking into account that the amount is deemed not to have been collected by the person as or on account of tax and, on receipt of the request, the Minister of Revenue shall with all due dispatch,

(1) consider the request; and

(2) make an assessment or reassessment in relation to the net tax of the person for any reporting period of the person and of any interest, penalty or other obligation of the person, but only to the extent that the assessment or reassessment may reasonably be regarded as relating to the amount.

651. (1) Section 139 of the Act is amended

(1) by replacing "sections 383 to 397.2" in the definition of "designated activity" and in subparagraph *a* of paragraph 1 of the definition of "para-municipal organization" by "subdivision 5 of Division I of Chapter VII";

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

""specified parking space", in relation to a supply of a parking space, means all of the parking spaces that could be chosen for use in parking under the agreement for the supply of the parking space if all of those parking spaces were vacant and none were reserved for specific users;".

(2) Paragraph 1 of subsection 1 has effect from 1 January 2014.

(3) Paragraph 2 of subsection 1 has effect from 23 March 2013.

652. (1) Section 141 of the Act is amended

(1) by inserting the following paragraphs after paragraph 13:

"(13.1) property or a service made by a municipality;

"(13.2) designated municipal property, if the institution is a person designated to be a municipality for the purposes of subdivision 5 of Division I of Chapter VII; or";

(2) by replacing "section 108.1" in subparagraph *b* of paragraph 14 by "sections 108.1 and 108.2";

(3) by adding the following paragraph after paragraph 14:

"(15) property or a service that

(*a*) is not a qualifying health care supply (as defined in section 108), and

(*b*) would be described in any of sections 109 to 115 and 117 if Division II of this chapter were read without reference to sections 108.1 and 108.2."

(2) Paragraph 1 of subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having become due. However, it does not apply in respect of a supply made under an agreement in writing entered into before 3 December 2013.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of a supply made after 22 March 2013.

653. (1) Section 148 of the Act is amended by replacing the portion before paragraph 1 by the following:

"**148.** A supply by way of sale made by a public service body (other than a municipality) to a recipient of corporeal movable property (other than capital property of the body or, if the body is a person designated to be a municipality for the purposes of subdivision 5 of Division I of Chapter VII, designated municipal property), or of a service purchased by the body for the purpose of making a supply by way of sale of the service, is exempt if the total charge for the supply is equal to the usual charge by the body for such supplies to such recipients and".

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having become due. However, it does not apply in respect of a supply made under an agreement in writing entered into before 3 December 2013.

654. (1) Section 152 of the Act is replaced by the following section:

"**152.** A supply made by a public sector body of any property or service is exempt if all or substantially all of the supplies of the property or service by the body are made for no consideration, but not including a supply of

(1) blood or blood derivatives; or

(2) a parking space if the supply is made for consideration by way of lease, licence or similar arrangement in the course of a business carried on by the body."

(2) Subsection 1 has effect from 1 July 1992.

655. (1) Section 168 of the Act is amended

(1) 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, a municipality or a government) is exempt, except a supply of”;

(2) by adding the following paragraph after paragraph 9:

“(10) designated municipal property, if the body is a person designated to be a municipality for the purposes of subdivision 5 of Division I of Chapter VII.”

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having become due. However, it does not apply in respect of a supply made under an agreement in writing entered into before 3 December 2013.

656. (1) The Act is amended by inserting the following section after section 168:

“**168.1.** A supply (other than a supply by way of sale) of a parking space in a parking lot made by a public sector body is exempt if

(1) at the time the supply is made, either

(*a*) all of the parking spaces in the specified parking area in relation to the supply are reserved for use by individuals who are accessing a hospital centre, or

(*b*) it is reasonable to expect that the specified parking area in relation to the supply will be used, during the calendar year in which the supply is made, primarily by individuals who are accessing a hospital centre;

(2) it is not the case that

(*a*) all or substantially all of the parking spaces in the specified parking area in relation to the supply are reserved for use by persons other than individuals accessing a hospital centre otherwise than in a professional capacity,

(*b*) the supply or the amount of the consideration for the supply is conditional on the parking space being used by a person other than an individual accessing a hospital centre otherwise than in a professional capacity, or

(*c*) the agreement for the supply is entered into in advance and, under the terms of the agreement for the supply, use of a parking space in the specified parking area in relation to the supply is made available for a total period of time that is more than 24 hours and the use is to be by a person other than an individual accessing a hospital centre otherwise than in a professional capacity; and

(3) no election made by the public sector body under section 272 is in effect, in respect of the property on which the parking space is situated, at the time tax under this Title would become payable in respect of the supply if it were a taxable supply.”

(2) Subsection 1 applies in respect of a supply made after 24 January 2014.

657. (1) Section 169.2 of the Act is amended by replacing "sections 383 to 397.2" in subparagraph 2 of the second paragraph by "subdivision 5 of Division I of Chapter VII".

(2) Subsection 1 has effect from 1 January 2014.

658. (1) Section 174 of the Act is amended, in paragraph 1,

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

"(*b*) a drug that is set out on the list established under subsection 1 of section 29.1 of the Food and Drugs Act or that belongs to a class of drugs set out on that list, other than a drug or mixture of drugs that may, under that Act or the Food and Drug Regulations made under that Act, be sold to a consumer without a prescription;";

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

"(*e*) deslanoside, digitoxin, digoxin, isosorbide dinitrate, epinephrine and its salts, nitroglycerine, medical oxygen, prenylamine, quinidine and its salts, erythrityl tetranitrate or isosorbide-5-mononitrate;".

(2) Paragraph 1 of subsection 1 has effect from 19 December 2013.

(3) Paragraph 2 of subsection 1 applies in respect of a supply made

(1) after 29 March 2012; or

(2) before 30 March 2012 if no amount was charged, collected or remitted before that date as or on account of tax under Title I of the Act in respect of the supply.

659. (1) Section 175 of the Act is replaced by the following section:

"**175.** For the purposes of this division, "specified professional" means

(1) a physician within the meaning of the Medical Act (chapter M-9) and includes a person who is entitled under the laws of another province, the Northwest Territories, the Yukon Territory or Nunavut to practise the profession of medicine;

(2) a person who is entitled under the Professional Code (chapter C-26) to practise the profession of physiotherapy or occupational therapy and includes a person who is entitled under the laws of another province, the Northwest Territories, the Yukon Territory or Nunavut to practise that profession; or

(3) a nurse who is entitled under the laws of Québec, another province, the Northwest Territories, the Yukon Territory or Nunavut to practise that profession."

(2) Subsection 1 applies in respect of a supply made after 29 March 2012.

660. (1) Section 176 of the Act is amended

(1) by replacing paragraphs 2 and 3 by the following paragraphs:

"(2) a supply of a heart-monitoring device when the device is supplied on the written order of a specified professional for use by a consumer with heart disease who is named in the order;

"(3) a supply of a hospital bed when the bed is supplied to the operator of a health care institution, within the meaning of section 108, or on the written order of a specified professional for use by an incapacitated person named in the order;";

(2) by replacing paragraph 4.1 by the following paragraph:

"(4.1) a supply of an aerosol chamber or a metered dose inhaler for use in the treatment of asthma when the chamber or inhaler is supplied on the written order of a specified professional for use by a consumer named in the order;";

(3) by replacing paragraph 6 by the following paragraph:

"(6) a supply of a device that is designed to convert sound to light signals when the device is supplied on the written order of a specified professional for use by a consumer with a hearing impairment who is named in the order;";

(4) by replacing paragraph 8 by the following paragraph:

"(8) a supply of ophthalmic lenses, with or without frames, when the lenses are, or are to be, supplied on the written order of a person, or in accordance with an assessment record produced by a person, for the correction or treatment of a defect of vision of the consumer named in the order or assessment record, and the person is entitled under the laws of Québec, another province, the Northwest Territories, the Yukon Territory or Nunavut (province or territory in which the person practises) to prescribe such lenses, or to produce an assessment record to be used for the dispensing of such lenses, for the correction or treatment of the defect of vision of the consumer;";

(5) by replacing paragraph 13.1 by the following paragraph:

"(13.1) a supply of a chair that is specially designed for use by a person with a disability if the chair is supplied on the written order of a specified professional for use by a consumer named in the order;";

(6) by replacing paragraphs 20.1 and 20.2 by the following paragraphs:

"(20.1) a supply of an extremity pump, intermittent pressure pump or similar device for use in the treatment of lymphedema when the pump or device is supplied on the written order of a specified professional for use by a consumer named in the order;

"(20.2) a supply of a catheter for subcutaneous injections when the catheter is supplied on the written order of a specified professional for use by a consumer named in the order;";

(7) by replacing paragraph 22 by the following paragraph:

"(22) a supply of an orthotic or orthopaedic device that is made to order for a person or is supplied on the written order of a specified professional for use by a consumer named in the order;";

(8) by replacing paragraph 23.1 by the following paragraph:

"(23.1) a supply of footwear that is specially designed for use by a person who has a crippled or deformed foot or other similar disability, when the footwear is supplied on the written order of a specified professional;";

(9) by inserting the following paragraph after paragraph 28:

"(28.1) a supply of a blood coagulation monitor or meter that is specially designed for use by a person requiring blood coagulation monitoring or metering, or a supply of blood coagulation testing strips or reagents compatible with a blood coagulation monitor or meter;";

(10) by replacing paragraph 29 by the following paragraph:

"(29) a supply of any article that is specially designed for the use of blind persons when the article is supplied to or by the Canadian National Institute for the Blind or any other bona fide association or institution for blind persons for use by a blind person or on the order of or in accordance with the certificate issued by a specified professional;";

(11) by replacing paragraphs 34 and 35 by the following paragraphs:

"(34) a supply of a graduated compression stocking, an anti-embolic stocking or similar article when the stocking or article is supplied on the written order of a specified professional for use by a consumer named in the order;

"(35) a supply of clothing that is specially designed for use by a person with a disability when the clothing is supplied on the written order of a specified professional for use by a consumer named in the order;";

(12) by replacing paragraph 40 by the following paragraph:

"(40) a supply of a device that is specially designed for neuromuscular stimulation therapy or standing therapy, if supplied on the written order of a specified professional for use by a consumer with paralysis or a severe mobility impairment who is named in the order."

(2) Paragraphs 1 to 3 and 5 to 12 of subsection 1 apply in respect of a supply made after 29 March 2012.

(3) Paragraph 4 of subsection 1 applies in respect of a supply made

(1) after 29 March 2012; or

(2) before 30 March 2012 if no amount was charged, collected or remitted before that date as or on account of tax under Title I of the Act in respect of the supply.

661. (1) Section 197 of the Act is amended by striking out paragraph 1.

(2) Subsection 1 applies in respect of a supply of a freight transportation service made after 31 December 2012.

662. (1) The Act is amended by inserting the following section after section 197.5:

"**197.6.** For the purposes of sections 197.3 and 197.4, a person not resident in Canada is deemed to be resident in Canada in respect of any supply that is made to the person by a selected listed financial institution in the following cases:

(1) where the financial institution is a stratified investment plan, the supply is made in respect of units of a series of the financial institution that are held by the person in a fiscal year of the financial institution throughout which no election under the first paragraph of section 433.19.15 or under subsection 6 of section 225.4 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) is in effect in respect of the series;

(2) where the financial institution is a non-stratified investment plan, the supply is made in respect of units of the financial institution that are held by the person in a fiscal year of the financial institution throughout which no election under the second paragraph of section 433.19.15 or under subsection 7 of section 225.4 of the Excise Tax Act is in effect; or

(3) where the financial institution is an investment plan that is a pension entity of a pension plan or a private investment plan and the person is a plan member, the supply is made in respect of the person in a fiscal year of the financial institution throughout which no election under the third paragraph of section 433.19.15 or under subsection 7 of section 225.4 of the Excise Tax Act is in effect."

(2) Subsection 1 has effect from 1 January 2013.

663. (1) Section 198 of the Act is replaced by the following section:

"**198.** A supply of an admission to a convention, other than an admission to a foreign convention, made by a sponsor of the convention to a person not resident in Québec is a zero-rated supply."

(2) Subsection 1 has effect from 1 April 2013.

664. (1) Section 199.0.0.1 of the Act is amended by replacing paragraph 2 by the following paragraph:

"(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 or of subparagraph *a* of subparagraph 4 of the second paragraph of section 433.16.2;".

(2) Subsection 1 has effect from 1 January 2013.

665. (1) Section 244 of the Act is replaced by the following section:

"**244.** Despite section 42.1 and subject to sections 42.6.1 and 42.6.2, where a registrant (other than a government) makes a supply by way of sale of movable property that is capital property of the registrant and, before the earlier of the time ownership of the property is transferred to the recipient and the time possession of the property is transferred to the recipient under the agreement for the supply, the registrant was last using the property otherwise than primarily in commercial activities of the registrant, the supply is deemed to have been made in the course of activities of the registrant that are not commercial activities."

(2) Subsection 1, except where it inserts "and subject to sections 42.6.1 and 42.6.2" in section 244 of the Act, applies in respect of a supply made after 29 January 1999.

(3) Subsection 1, where it inserts "and subject to sections 42.6.1 and 42.6.2" in section 244 of the Act, applies in respect of a supply (other than a supply made under an agreement in writing entered into before 3 December 2013) for which consideration becomes due after 31 December 2013 or is paid after that date without having become due.

666. (1) Section 244.1 of the Act is replaced by the following section:

"**244.1.** Despite sections 42.1 and 42.2 and subject to sections 29.1, 42.6.1 and 42.6.2, if a supplier that is a government makes a supply by way of sale of movable property that is capital property of the supplier, the following rules apply:

(1) the supply is deemed to have been made in the course of activities of the supplier that are not commercial activities, if

(*a*) the supplier is a prescribed mandatary of the Gouvernement du Québec or a prescribed agent of Her Majesty in right of Canada for the purposes of the definition of “specified Crown agent” in subsection 1 of section 123 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(*b*) the supplier is a registrant; and

(*c*) before the earlier of the time ownership of the property is transferred to the recipient of the supply and the time possession of the property is transferred to the recipient under the agreement for the supply, the supplier was last using the property otherwise than primarily in the course of commercial activities of the supplier; and

(2) where subparagraph *a* of paragraph 1 does not apply, the supply is deemed to have been made in the course of commercial activities of the supplier.”

(2) Subsection 1 applies in respect of a supply made after 29 January 1999. However, where section 244.1 of the Act applies

(1) before 1 April 2013, the portion of that section 244.1 before paragraph 1 is to be read as if “and subject to sections 29.1, 42.6.1 and 42.6.2” were struck out; or

(2) after 31 March 2013 and in respect of a supply for which consideration becomes due before 1 January 2014 or is paid before that date without having become due, or in respect of a supply made under an agreement in writing entered into before 3 December 2013, the portion of that section 244.1 before paragraph 1 is to be read as if “sections 29.1, 42.6.1 and 42.6.2” were replaced by “section 29.1”.

667. (1) The Act is amended by inserting the following section after section 244.1:

“**244.2.** Where a registrant is a municipality or a person designated to be a municipality for the purposes of subdivision 5 of Division I of Chapter VII, section 234 applies, with the necessary modifications, in relation to movable property (other than a passenger vehicle, an aircraft of a registrant who is an individual or a partnership and property of a person designated to be a municipality for the purposes of that subdivision 5 that is not designated municipal property) acquired or brought into Québec by the registrant for use as capital property as if the movable property were an immovable.”

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having

become due. However, it does not apply in respect of a supply made under an agreement in writing entered into before 3 December 2013.

668. (1) Section 247 of the Act is amended by replacing "sections 383 to 397.2" and "section 386" in subparagraph *a* of subparagraph 2 of the second paragraph by "subdivision 5 of Division I of Chapter VII" and "section 386 or 386.1.1", respectively.

(2) Subsection 1 has effect from 1 January 2014.

669. (1) Section 249 of the Act is amended by replacing the portion of the first paragraph before the formula by the following:

"**249.** Where a registrant (other than a municipality), at any time in a reporting period of the registrant, makes a taxable supply by way of sale of a passenger vehicle (other than a vehicle that is designated municipal property of a person designated at that time to be a municipality for the purposes of subdivision 5 of Division I of Chapter VII) that, immediately before that time, was used as capital property in commercial activities of the registrant, the registrant may, despite sections 203 to 206, paragraph 1 of section 240 and sections 241 and 248, claim an input tax refund for that period equal to the amount determined by the formula".

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having become due. However, it does not apply in respect of a supply made under an agreement in writing entered into before 3 December 2013.

670. (1) The heading of subdivision 3 of subdivision II of subdivision 5 of Division II of Chapter V of Title I of the Act is replaced by the following heading:

"3.—*Passenger vehicle or aircraft of an individual, partnership or municipality*".

(2) Subsection 1 has effect from 1 January 2014.

671. (1) Section 255 of the Act is replaced by the following section:

"**255.** Despite section 42.1 and subject to section 20.1, where a registrant who is an individual or a partnership (other than a municipality) makes, at a particular time, a supply by way of sale of a passenger vehicle or an aircraft (other than a vehicle or an aircraft that is designated municipal property of a person designated at the particular time to be a municipality for the purposes of subdivision 5 of Division I of Chapter VII) that is capital property of the registrant and, at any time after the individual or partnership became a registrant and before the particular time, the registrant did not use the vehicle or aircraft exclusively in commercial activities of the registrant, the supply is deemed not to be a taxable supply."

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having become due. However, it does not apply in respect of a supply made under an agreement in writing entered into before 3 December 2013.

672. (1) The Act is amended by inserting the following section after section 255:

"**255.0.1.** If a registrant (other than an individual or a partnership) that is a municipality or a person designated to be a municipality for the purposes of subdivision 5 of Division I of Chapter VII, at a particular time in a reporting period of the registrant, makes a taxable supply by way of sale of a passenger vehicle (other than a vehicle of a person designated to be a municipality for the purposes of that subdivision 5 that is not designated municipal property of the person) that, immediately before the particular time, was capital property of the registrant, the registrant may, despite sections 203 to 206, paragraph 1 of section 240 and sections 241 and 248, claim an input tax refund for that period equal to the lesser of

(1) the amount determined by the formula

$A \times (B - C)/B$; and

(2) an amount equal to the tax that is payable in respect of the taxable supply or that would be so payable but for sections 75.1 and 80.

For the purposes of the formula in the first paragraph,

(1) A is the basic tax content of the vehicle at the particular time;

(2) B is the total of the tax payable by the registrant in respect of the last acquisition or bringing into Québec of the vehicle by the registrant and the tax payable by the registrant in respect of improvements to the vehicle acquired or brought into Québec by the registrant after the property was last acquired or brought into Québec; and

(3) C is the total of all input tax refunds that the registrant is entitled to claim in respect of any tax included in the total described in subparagraph 2."

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having become due. However, it does not apply in respect of a supply made under an agreement in writing entered into before 3 December 2013.

673. (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), sections 42.6.1, 42.6.2 and 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 has effect from 29 January 1999. However, where section 267 of the Act applies

(1) before 1 January 2013, it is to be read as follows:

"**267.** If a registrant is a public service body (other than a 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."; or

(2) after 31 December 2012 and in respect of a supply for which consideration becomes due before 1 January 2014 or is paid before that date without having become due, or of a supply made under an agreement in writing entered into before 3 December 2013, it is to be read as follows:

"**267.** If a registrant is a public service body (other than a financial institution or a 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."

674. (1) The Act is amended by inserting the following section after section 267:

"**267.1.** If a registrant (other than a financial institution) is a prescribed mandatary of the Gouvernement du Québec or a prescribed agent of Her Majesty in right of Canada for the purposes of the definition of "specified Crown agent" in subsection 1 of section 123 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), sections 42.6.1, 42.6.2, 240 to 243 and 244.1 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 has effect from 29 January 1999. However, where section 267.1 of the Act applies

(1) before 1 January 2013, it is to be read as follows:

"**267.1.** If a registrant is a prescribed mandatary of the Gouvernement du Québec or a prescribed agent of Her Majesty in right of Canada for the purposes of the definition of "specified Crown agent" in subsection 1 of section 123 of the Excise Tax Act (Revised Statutes of Canada, 1985,

chapter E-15), sections 240 to 243 and 244.1 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."; or

(2) after 31 December 2012 and in respect of a supply for which consideration becomes due before 1 January 2014 or is paid before that date without having become due, or of a supply made under an agreement in writing entered into before 3 December 2013, it is to be read as follows:

"**267.1.** If a registrant (other than a financial institution) is a prescribed mandatary of the Gouvernement du Québec or a prescribed agent of Her Majesty in right of Canada for the purposes of the definition of "specified Crown agent" in subsection 1 of section 123 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), sections 240 to 243 and 244.1 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."

675. (1) Section 268 of the Act is amended by replacing the portion before paragraph 1 by the following:

"**268.** Despite sections 267 and 267.1, sections 42.6.1, 42.6.2, 244 and 244.1 do not apply to".

(2) Subsection 1, except where it inserts "42.6.1, 42.6.2," in the portion of section 268 of the Act before paragraph 1, has effect from 29 January 1999.

(3) Subsection 1, where it inserts "42.6.1, 42.6.2," in the portion of section 268 of the Act before paragraph 1, applies in respect of a supply (other than a supply made under an agreement in writing entered into before 3 December 2013) for which consideration becomes due after 31 December 2013 or is paid after that date without having become due.

676. (1) Section 272 of the Act is amended by replacing "sections 267 and 268" in the first paragraph by "sections 267, 267.1 and 268".

(2) Subsection 1 has effect from 29 January 1999.

677. Section 286 of the Act is amended in the French text by replacing the portion before paragraph 1 by the following:

"**286.** Dans le cas où un inscrit qui est une société, une fiducie, une société de personnes, un organisme de bienfaisance, une institution publique ou un organisme sans but lucratif et qui dans le cadre de ses activités commerciales a acquis, fabriqué ou produit un bien, autre que son immobilisation, ou a acquis ou exécuté un service, réserve le bien ou le service, à un moment quelconque,

au profit de son actionnaire, de son bénéficiaire, de son associé, de son membre ou de tout particulier lié à l'un de ceux-ci, autrement que par une fourniture effectuée pour une contrepartie égale à la juste valeur marchande du bien ou du service, les règles suivantes s'appliquent :".

678. (1) The Act is amended by inserting the following heading before section 289.2:

"§1.—*Interpretation and general rules*".

(2) Subsection 1 has effect from 22 March 2013.

679. (1) Section 289.2 of the Act is amended, in the first paragraph,

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

""qualifying employer" of a pension plan for a fiscal year means a qualifying employer for that fiscal year for the purposes of section 172.1 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

""selected qualifying employer" of a pension plan for a fiscal year means a selected qualifying employer for that fiscal year for the purposes of section 172.1 of the Excise Tax Act.";

(2) by striking out the definitions of "participating employer", "pension entity" and "pension plan";

(3) by striking out the definition of "fiscal year".

(2) Paragraph 1 of subsection 1 applies in respect of a fiscal year that begins after 21 March 2013.

(3) Paragraph 2 of subsection 1 has effect from 23 September 2009, except for the purposes of section 206.0.1 of the Act, as it read before being repealed.

680. (1) The Act is amended by inserting the following heading after section 289.4:

"§2.—*Deemed taxable supply*".

(2) Subsection 1 has effect from 22 March 2013.

681. (1) Section 289.5 of the Act is amended by replacing the portion before subparagraph 2 of the first paragraph by the following:

"**289.5.** If a person is both a registrant and a participating employer of a pension plan at any time in a fiscal year of the person (in this section referred to as the "particular fiscal year") and is not a selected qualifying employer of the pension plan at that time, if the person acquires at that time a property or

a service (in this section referred to as the "specified resource") for the purpose of making a supply of all or part of the specified resource to a pension entity of the pension plan for consumption, use or supply by the pension entity in the course of pension activities in respect of the pension plan and if the specified resource is not an excluded resource of the person in respect of the pension plan, the following rules apply:

(1) the person is deemed to have made a taxable supply of the specified resource or part on the last day of the particular fiscal year;".

(2) Subsection 1 applies in respect of a fiscal year that begins after 21 March 2013.

682. (1) Section 289.6 of the Act is amended by replacing the portion of the first paragraph before subparagraph 1 by the following:

"**289.6.** If a person is both a registrant and a participating employer of a pension plan at any time in a fiscal year of the person and is not a selected qualifying employer of the pension plan at that time, if the person consumes or uses at that time an employer resource of the person for the purpose of making a supply of a property or a service (in this section referred to as the "pension supply") to a pension entity of the pension plan for consumption, use or supply by the pension entity in the course of pension activities in respect of the pension plan, and if the employer resource is not an excluded resource of the person in respect of the pension plan, the following rules apply:".

(2) Subsection 1 applies in respect of a fiscal year that begins after 21 March 2013.

683. (1) Section 289.7 of the Act is amended by replacing the portion of the first paragraph before subparagraph 1 by the following:

"**289.7.** If a person is both a registrant and a participating employer of a pension plan at any time in a fiscal year of the person and is not a qualifying employer of the pension plan at that time, if the person consumes or uses at that time an employer resource of the person in the course of pension activities in respect of the pension plan, if the employer resource is not an excluded resource of the person in respect of the pension plan and if section 289.6 does not apply in respect of that consumption or use, the following rules apply:".

(2) Subsection 1 applies in respect of a fiscal year that begins after 21 March 2013.

684. (1) The Act is amended by inserting the following after section 289.8:

"§3.—*Election relating to supplies deemed made for no consideration*

"**289.9.** A participating employer of a pension plan and a pension entity of the pension plan may jointly elect that every taxable supply made by the

participating employer to the pension entity at a time when the election is in effect be deemed to have been made for no consideration.

The first paragraph does not apply to

(1) a supply deemed under subdivision 2 to have been made;

(2) a supply of a property or a service that is not acquired by a pension entity of a pension plan for consumption, use or supply by the pension entity in the course of pension activities in respect of the pension plan;

(3) a supply made by a participating employer of a pension plan to a pension entity of the pension plan of all or part of a property or a service if, at the time the participating employer acquires the property or service, the participating employer is a selected qualifying employer;

(4) a supply made by a participating employer of a pension plan to a pension entity of the pension plan of a property or a service if, at the time the participating employer consumes or uses an employer resource of the participating employer for the purpose of making the supply, the participating employer is a selected qualifying employer of the pension plan; or

(5) a supply made in prescribed circumstances or made by a prescribed person.

An election under the first paragraph, in relation to a participating employer of a pension plan and a pension entity of the pension plan, must

(1) be made in the prescribed form containing prescribed information;

(2) specify the day on which the election is to become effective, which must be the first day of a fiscal year of the participating employer; and

(3) be filed by the participating employer with the Minister in prescribed manner on or before the day that is the day on which the election is to become effective or any later day that the Minister may determine.

"**289.10.** An election under the first paragraph of section 289.9 made by a participating employer of a pension plan and a pension entity of the pension plan ceases to have effect on the earliest of

(1) the day on which the participating employer ceases to be a participating employer of the pension plan;

(2) the day on which the pension entity ceases to be a pension entity of the pension plan;

(3) the day on which a revocation of the election becomes effective in accordance with the second paragraph; and

(4) the day specified in a notice of revocation of the election sent to the participating employer in accordance with section 289.12.

A participating employer of a pension plan and a pension entity of the pension plan that made an election under the first paragraph of section 289.9 may jointly revoke the election.

The revocation of the election made under the second paragraph by a participating employer of a pension plan and a pension entity of the pension plan must

(1) be made in the prescribed form containing prescribed information;

(2) specify the day on which the revocation is to become effective, which must be the first day of a fiscal year of the participating employer; and

(3) be filed by the participating employer with the Minister in prescribed manner on or before the day that is the day on which the revocation is to become effective or any later day that the Minister may determine.

"**289.11.** The Minister may send a notice in writing (in this section and section 289.12 referred to as a "notice of intent") to a participating employer of a pension plan and to a pension entity of the pension plan that made a joint election under the first paragraph of section 289.9, which election is in effect at any time in a particular fiscal year of the participating employer, informing them of the Minister's intention to revoke the election as of the first day of the particular fiscal year, if the participating employer fails to account for, as and when required under this Title, any tax deemed to have been collected by the participating employer on the last day of the particular fiscal year in accordance with section 289.5 or 289.6 in respect of the pension plan.

A participating employer of a pension plan that receives a notice of intent must establish to the Minister's satisfaction that the participating employer did not fail to account for, as and when required under this Title, any tax deemed to have been collected by the participating employer on the last day of the particular fiscal year in accordance with section 289.5 or 289.6 in respect of the pension plan.

"**289.12.** If, after 60 days after the day on which a notice of intent was sent by the Minister to a participating employer of a pension plan, the Minister is not satisfied that the participating employer did not fail to account for, as and when required under this Title, any tax deemed to have been collected by the participating employer on the last day of a particular fiscal year in accordance with section 289.5 or 289.6 in respect of the pension plan, the Minister may send a notice in writing to the participating employer and to the pension entity of the pension plan with which the participating employer made an election under the first paragraph of section 289.9 that the election is revoked as of the day specified in the notice, and that day is not to be earlier than the

day specified in the notice of intent and must be the first day of any fiscal year of the participating employer."

(2) Subsection 1 applies in respect of a supply made after 21 March 2013.

685. (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 made inside or outside Québec by the person or associate, other than

(*a*) supplies of financial services;

(*b*) supplies by way of sale of capital property of the person or associate; and

(*c*) supplies of movable property that are deemed to be made otherwise than in the course of commercial activities for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);".

(2) Subsection 1 has effect from 1 January 2013.

686. (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 the person or an associate of the person at the beginning of the calendar quarter for taxable supplies made inside or outside Québec by the person or associate, other than

(*a*) supplies of financial services;

(*b*) supplies by way of sale of capital property of the person or associate; and

(*c*) supplies of movable property that are deemed to be made otherwise than in the course of commercial activities for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);".

(2) Subsection 1 has effect from 1 January 2013.

687. Section 297.0.1 of the Act is amended by striking out the second paragraph.

688. Section 297.0.24 of the Act is repealed.

689. Section 317.3 of the Act is repealed.

690. (1) Section 327.7 of the Act is amended by replacing "5" in the portion of the first paragraph before subparagraph 1 by "5 or 5.2".

(2) Subsection 1 has effect from 9 May 2012.

691. (1) Section 341.4 of the Act is replaced by the following section:

"**341.4.** If a public service body makes a taxable supply through a division or branch of the body and the consideration or a part of the consideration becomes due to the body at a time when the division or branch is a small supplier division or is paid to the body at such a time without having become due, the consideration or the part of the consideration, as the case may be, must not be included in calculating the tax payable in respect of the supply or in determining the threshold amount of the body under sections 462 to 462.1.1 and that supply is deemed not to have been made by a registrant.

This section does not apply in respect of the retail sale of tobacco within the meaning of the Tobacco Tax Act (chapter I-2) and in respect of

(1) a supply of alcoholic beverages;

(2) a supply by way of sale of an immovable;

(3) a supply by way of sale of movable property by a municipality that is capital property of the municipality; or

(4) a supply by way of sale of designated municipal property of a person designated to be a municipality for the purposes of subdivision 5 of Division I of Chapter VII that is capital property of the person.

However, the exception provided for in the second paragraph in respect of the supply of alcoholic beverages does not apply if the supply is made by a public service body which is not required to be registered under this Title at the time of the supply."

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having become due. However, it does not apply in respect of a supply made under an agreement in writing entered into before 3 December 2013.

692. (1) Section 346.1 of the Act is amended by replacing paragraph 1 by the following paragraph:

"(1) is a government other than a prescribed mandatary of the Gouvernement du Québec or a prescribed agent of Her Majesty in right of Canada for the purposes of the definition of "specified Crown agent" in subsection 1 of section 123 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); or".

(2) Subsection 1 has effect from 11 December 1998.

693. (1) Section 350.0.2 of the Act is amended by replacing "Taxation Act (chapter I-3)" in subparagraph 3 of the first paragraph by "Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)".

(2) Subsection 1 applies in respect of a fiscal year that begins after 31 December 2012.

694. (1) Section 350.5 of the Act is amended by inserting the following subparagraph after subparagraph 1 of the first paragraph:

"(1.1) the payment and receipt of the amount are deemed not to be a financial service; and".

(2) Subsection 1 applies in respect of an amount paid after 31 December 2012.

695. Section 350.23.1 of the Act is amended by striking out the definition of "fiscal year".

696. (1) The Act is amended by replacing the heading of Chapter VII of Title I by the following heading:

"REBATE, COMPENSATION AND TRANSFER".

(2) Subsection 1 has effect from 1 January 2013.

697. (1) The heading of subdivision I of subdivision 1 of Division I of Chapter VII of Title I of the Act is replaced by the following heading:

"I. — *Property or services*".

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

698. (1) Section 351 of the Act is amended by striking out the second paragraph.

(2) Subsection 1 has effect from 1 July 2010, except in respect of an application for a rebate filed before 4 December 2014.

699. (1) Section 352 of the Act is replaced by the following section:

"**352.** A person who is resident in Canada is entitled to a rebate of the tax paid by the person in respect of a supply made in Québec by way of sale of a property that is corporeal movable property of which the person is the recipient (other than a property included in the second paragraph of section 351), a mobile home or a floating home, if the person takes or ships the property to another province, the Northwest Territories, the Yukon Territory or Nunavut within 30 days after it is delivered to the person and if the prescribed conditions are satisfied.

For the purposes of the first paragraph, the period during which a property that has been delivered in Québec to a person is held in storage must not be taken into account in determining whether the person takes or ships the property to the other province or the territory within 30 days after delivery.

No person is entitled to a rebate under the first paragraph unless

(1) the person files an application for a rebate within one year after the day the person takes or ships the property to the other province or the territory;

(2) except where the application is a prescribed application, where the person is an individual, the individual has not made another application for a rebate under this section in the calendar quarter in which the application is made;

(3) where the person is not an individual, the person has not made another application for a rebate under this section in the month in which the application is made; and

(4) prescribed circumstances, if any, exist.

No rebate is paid under this section 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."

(2) Subsection 1, except when it enacts the fourth paragraph of section 352 of the Act, has effect from 1 July 2010, except in respect of an application for a rebate filed before 4 December 2014.

(3) Subsection 1, when it enacts the fourth paragraph of section 352 of the Act, applies in respect of an amount of tax that became payable, or was paid without having become payable, after 31 December 2012.

700. (1) Sections 352.1 and 352.2 of the Act are repealed.

(2) Subsection 1 has effect from 1 July 2010, except in respect of an application for a rebate filed before 4 December 2014.

701. (1) Section 353 of the Act is repealed.

(2) Subsection 1 has effect from 1 January 2013, except in respect of an application for a rebate filed before 4 December 2014.

(3) In addition, when section 353 of the Act applies after 30 June 2010, it is to be read as if "the third paragraph of section 351" in the first paragraph were replaced by "the second paragraph of section 351 and the first paragraph of section 352".

702. (1) Sections 353.0.1 and 353.0.2 of the Act are repealed.

(2) Subsection 1 has effect from 1 July 2010, except in respect of an application for a rebate filed before 4 December 2014.

703. (1) Section 353.0.3 of the Act is amended by replacing the portion of the first paragraph before the formula by the following:

"**353.0.3.** Subject to section 353.0.4, where a person who is resident in Canada is the recipient of a supply of incorporeal movable property or a service that is acquired by the person for consumption, use or supply to an extent of at least 10% outside Québec and tax under section 16 is paid by the person in respect of the supply, the person is entitled to a rebate of tax equal to the amount determined by the formula".

(2) Subsection 1 has effect from 1 July 2010, except in respect of an application for a rebate filed before 4 December 2014.

704. (1) Section 353.0.4 of the Act is amended by striking out "in respect of a supply of a specified service within the meaning of the second paragraph of section 402.23" in the second paragraph.

(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.

705. (1) Section 357 of the Act is amended

(1) by replacing the portion before paragraph 1 in the French text by the following:

"**357.** Une personne n'a droit au remboursement prévu à l'un des articles 351 et 353.1 que si, à la fois :";

(2) by striking out subparagraph *a*.1 of paragraph 1;

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

"(4) in the case of a rebate under section 351, the person is not resident in Canada at the time the application for a rebate is made;".

(2) Subsection 1 has effect from 1 July 2010, except in respect of an application for a rebate filed before 4 December 2014.

706. (1) Section 378.18 of the Act is amended by replacing "under any of sections 362.2 to 370, 370.9 to 370.13, 378.1 to 378.3 and 383 to 397.2" in the first paragraph by "under any of sections 362.2 to 370, 370.9 to 370.13 and 378.1 to 378.3 or any section of subdivision 5".

(2) Subsection 1 has effect from 1 January 2014.

707. (1) The Act is amended by inserting the following sections after section 380.1:

"**380.2.** Subject to section 380.3, a person that is a municipality or is designated to be a municipality for the purposes of subdivision 5, that is not a registrant and that makes, at any time, a taxable supply by way of sale of movable property that is capital property of the person (other than property of a person designated to be a municipality for the purposes of that subdivision that is not designated municipal property) is entitled to a rebate equal to the lesser of

(1) the basic tax content of the property at that time; and

(2) the amount that corresponds to the tax payable in respect of the taxable supply or that would so correspond but for sections 75.1 and 80.

"**380.3.** A person is entitled to the rebate provided for in section 380.2 only if the person files an application for a rebate within two years after the day on which consideration for the supply became due or was paid without having become due.

"**380.4.** Where, for the purpose of satisfying in whole or in part a debt or obligation owing by a person (in this section referred to as the "debtor"), a creditor exercises a right under an Act of the Legislature of Québec, another province, the Northwest Territories, the Yukon Territory or Nunavut, or of the Parliament of Canada or an agreement relating to a debt security to cause the supply of movable property and, under the Act or the agreement, the debtor has a right to redeem the property, the following rules apply:

(1) the debtor is not entitled to claim a rebate under section 380.2 in respect of the property unless the time limit for redeeming the property has expired and the debtor has not exercised the debtor's right of redemption; and

(2) where the debtor is entitled to claim a rebate, the consideration for the supply is deemed, for the purposes of section 380.3, to have become due on the day on which the time limit for redeeming the property expires."

(2) Subsection 1 applies in respect of a supply for which consideration becomes due after 31 December 2013 or is paid after that date without having

become due. However, it does not apply in respect of a supply made under an agreement in writing entered into before 3 December 2013.

708. (1) The Act is amended by inserting the following after section 382.7:

"§4.1.1. — *Motor vehicle — Modification service*

"**382.7.1.** A person is entitled to a rebate of that portion of the total tax payable under section 17 in respect of a motor vehicle that is equal to the tax calculated on the portion of the value of the vehicle, within the meaning of section 17, that is attributable to a service (in this section referred to as the "modification service") and to any property (other than the vehicle) supplied in conjunction with, and because of, the supply of the service, if

(1) the person acquires the modification service, performed on a motor vehicle of the person outside Québec, of specially equipping or adapting the vehicle for its use by or in transporting a person using a wheelchair, or specially equipping the vehicle with an auxiliary driving control to facilitate the operation of the vehicle by a person with a disability;

(2) the person brings the motor vehicle into Québec after the modification service is performed;

(3) the person has paid all tax payable in respect of the bringing in; and

(4) the person files with the Minister an application for a rebate within four years after the day on which the person brings the motor vehicle into Québec."

(2) Subsection 1 has effect from 4 April 1998. In addition, it applies to the bringing of a motor vehicle into Québec made after that date.

(3) Despite paragraph 4 of section 382.7.1 of the Act, enacted by subsection 1, a person has four years after 21 October 2015 to file an application, under that section, for a rebate of the tax that became payable before 21 October 2015 in respect of the bringing of a motor vehicle into Québec.

(4) The application referred to in subsection 3 may, despite the second paragraph of section 403 of the Act, be a person's second application for a rebate if, before 21 October 2015, the person had made an application for the rebate in respect of which an assessment has been made.

709. (1) Section 383 of the Act is amended

(1) by replacing the portion before the definition of "ancillary supply" by the following:

"**383.** In this subdivision,";

(2) by replacing “subparagraphs *a*, *b* and *c* of subparagraph 3 of the second paragraph” in the definition of “specified activities” by “subparagraphs ii to iv of subparagraph *b* of paragraph 2”;

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

““municipality” includes

(1) a person designated by the Minister to be a municipality, but only in respect of activities, specified in the designation, that involve the making of supplies, other than taxable supplies, of municipal services by the person; and

(2) a person that was designated, before 1 January 2014, by the Minister of National Revenue to be a municipality for the purposes of section 259 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) to the extent provided in that section, and whose designation has not been revoked;”;

(4) by adding the following paragraph after paragraph 6 of the definition of “selected public service body”:

“(7) a municipality;”;

(5) by replacing “in this section and in sections 384 to 397” in the portion of paragraph 1 of the definition of “non-refundable input tax charged” before subparagraph *a* by “in this subdivision”;

(6) by replacing subparagraph *d* of paragraph 1 of the definition of “non-refundable input tax charged” by the following subparagraph:

“(*d*) tax deemed under section 212 or 327.7 to have been paid during the period by the person in respect of the property or service, or”.

(2) Paragraphs 1 to 5 of subsection 1 have effect from 1 January 2014.

(3) Paragraph 6 of subsection 1 has effect from 1 July 1992.

710. (1) Section 385.1 of the Act is amended by replacing “sections 383 to 397.2” in the portion before paragraph 1 by “this subdivision”.

(2) Subsection 1 has effect from 1 January 2014.

711. (1) Section 386 of the Act is amended

(1) by adding the following subparagraph after subparagraph 4 of the first paragraph:

“(5) for a municipality,

(*a*) where the tax becomes payable after 31 December 2013 and before 1 January 2015, 62.8%; or

(*b*) where the tax becomes payable after 31 December 2014 or is paid before 1 January 2015 without having become payable, 50%.";

(2) by inserting the following subparagraph after subparagraph 1.1 of the second paragraph:

"(1.2) to a person designated to be a municipality for the purposes of this subdivision;";

(3) by striking out subparagraphs 2 and 3 of the second paragraph.

(2) Subsection 1 applies in respect of tax that becomes payable after 31 December 2013 and is not paid before 1 January 2014.

712. (1) The Act is amended by inserting the following section before section 386.2:

"**386.1.1.** Subject to sections 386.2, 386.3 and 387, a person that, on the last day of the person's claim period or of the person's fiscal year that includes that period, is designated to be a municipality for the purposes of this subdivision in respect of activities specified in the designation (in this section referred to as "specified activities") is entitled to a rebate in respect of property or a service, other than a prescribed property or service, equal to the total of all amounts each of which is an amount determined by the formula

$A \times B \times C$.

For the purposes of the formula in the first paragraph,

(1) A is the percentage specified in subparagraph 5 of the first paragraph of section 386;

(2) B is an amount that is included in the total tax charged in respect of the property or service for the claim period and that is

(*a*) an amount of tax in respect of a supply made to the person, or the bringing into Québec of the property by the person, at any time,

(*b*) an amount deemed to have been paid or collected, at any time, by the person,

(*c*) an amount that is required to be added under sections 341.2 and 341.3 in determining the net tax of the person because a division or branch of the person becomes a small supplier division at any time, or

(*d*) an amount that is required to be added under paragraph 2 of section 210 in determining the net tax of the person because the person ceases, at any time, to be a registrant; and

(3) C is the extent, expressed as a percentage, to which the person intended, at that time, to consume, use or supply the property or service in the course of specified activities."

(2) Subsection 1 applies in respect of tax that becomes payable after 31 December 2013 and is not paid before 1 January 2014.

713. (1) Section 386.2 of the Act is amended

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

"**386.2.** If a person is a charity, a public institution or a qualifying non-profit organization, and a selected public service body, the rebate, if any, payable to the person under section 386 or 386.1.1 in respect of property or a service for a claim period is equal to the total of";

(2) by replacing subparagraph 2 of the first paragraph by the following subparagraph:

"(2) the total of all amounts each of which is an amount that would be determined by the formula in section 386.1.1 in respect of the property or service for the claim period if that section applied to the person and if

(*a*) the percentage used for A in the formula in the first paragraph of section 386.1.1 were replaced by the percentage prescribed in section 386 applicable to a selected public service body that applies to the person, minus 50%,

(*b*) in the case of a person that is not designated to be a municipality for the purposes of this subdivision, the reference to specified activities in subparagraph 3 of the second paragraph of section 386.1.1 were read as a reference

i. in the case of a person that has the status of municipality under paragraph 2 of the definition of "municipality" in section 1, to activities engaged in by the person in the course of fulfilling the person's responsibilities as a local authority,

ii. in the case of a person acting as a hospital authority, to activities engaged in by the person in the course of operating a hospital centre or public hospital, in the course of operating a qualifying facility for the purpose of making facility supplies, or in the course of making facility supplies, ancillary supplies or home medical supplies,

iii. in the case of a person acting as a facility operator, to activities engaged in by the person in the course of operating a qualifying facility for the purpose of making facility supplies, or in the course of making facility supplies, ancillary supplies or home medical supplies,

iv. in the case of a person acting as an external supplier, to activities engaged in by the person in the course of making ancillary supplies, facility supplies or home medical supplies, or

v. in any other case, to activities engaged in by the person in the course of operating an elementary or secondary school, a post-secondary college or post-secondary technical institute, a recognized degree-granting institution or a college affiliated with, or research institute of, such an institution, as the case may be, and

(*c*) the formula were applied without reference to section 2.";

(3) by striking out the second paragraph.

(2) Subsection 1 applies in respect of tax that becomes payable after 31 December 2013 and is not paid before 1 January 2014.

714. (1) Section 386.3 of the Act is amended by replacing the portion before paragraph 1 by the following:

"**386.3.** An amount is not to be included in determining the amount referred to in the description of B in the formula in section 386.1.1 in respect of a claim period of a person to the extent that".

(2) Subsection 1 applies in respect of tax that becomes payable after 31 December 2013 and is not paid before 1 January 2014.

715. (1) Section 387 of the Act is amended by replacing the portion before paragraph 1 by the following:

"**387.** A person is entitled to a rebate under this subdivision in respect of a claim period in its fiscal year only if the person files an application for the rebate after the first day in the fiscal year that the person is a selected public service body, charity or qualifying non-profit organization and within four years after the day that is".

(2) Subsection 1 applies in respect of tax that becomes payable after 31 December 2013 and is not paid before 1 January 2014.

716. (1) Section 388.2 of the Act is amended

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

“**388.2.** Ville de Montréal and Ville de Québec, in respect of a year that begins after 1996, and Ville de Laval, in respect of a year that begins after 2000, are entitled, in addition to the rebate provided for in section 386, to compensation paid by the Minister before 30 June each year.”;

(2) by replacing “a year that begins after 2001” in subparagraph 3 of the second paragraph by “the years 2002 to 2014”;

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

“(4) in respect of a year that begins after 2014, the amount prescribed for the year 2015.”;

(4) by replacing “a year that begins after 2003” in subparagraph 2 of the third paragraph by “the years 2004 to 2014”;

(5) by adding the following subparagraph after subparagraph 2 of the third paragraph:

“(3) in respect of a year that begins after 2014, the amount prescribed for the year 2015.”

(2) Paragraph 1 of subsection 1 has effect from 1 January 2014.

(3) Paragraphs 2 to 5 of subsection 1 have effect from 1 January 2015.

717. (1) Section 394 of the Act is amended by replacing “section 386” by “this subdivision”.

(2) Subsection 1 applies in respect of tax that becomes payable after 31 December 2013 and is not paid before 1 January 2014.

718. (1) Section 395 of the Act is amended by replacing “section 386” by “this subdivision”.

(2) Subsection 1 applies in respect of tax that becomes payable after 31 December 2013 and is not paid before 1 January 2014.

719. (1) Section 396 of the Act is amended by replacing “section 386” in the portion before paragraph 1 by “this subdivision”.

(2) Subsection 1 applies in respect of tax that becomes payable after 31 December 2013 and is not paid before 1 January 2014.

720. (1) Section 397 of the Act is amended by replacing “section 386” in the portion before paragraph 1 by “this subdivision”.

(2) Subsection 1 applies in respect of tax that becomes payable after 31 December 2013 and is not paid before 1 January 2014.

721. (1) Section 397.1 of the Act is amended by replacing “sections 383 to 397.2” by “this subdivision”.

(2) Subsection 1 has effect from 1 January 2014.

722. (1) Section 397.2 of the Act is amended by replacing the portion of the first paragraph before the formula by the following:

“**397.2.** Despite sections 386, 386.1.1 and 386.2, where a person who is a hospital authority, a facility operator or an external supplier is required to determine, under paragraph 2 of section 386.2, for the person’s claim period, a particular amount that would be determined by the formula in section 386.1.1 if that section applied to the person, in respect of a specified supply of any property of the person made at any time for the claim period, and the value of C in subparagraph 3 of the second paragraph of that section was the extent to which the person intended, at that time, to consume, use or supply the property in the course of specified activities, the particular amount is to be determined by the formula”.

(2) Subsection 1 applies in respect of tax that becomes payable after 31 December 2013 and is not paid before 1 January 2014.

723. (1) The Act is amended by inserting the following section after section 397.2:

“**397.2.1.** A municipality is not entitled to all or part of a rebate under this subdivision, or to an input tax refund, in respect of property, following a transaction, or a series of transactions pertaining to the property if

(1) the property is property in respect of which the municipality may claim a rebate under this subdivision after 31 December 2013;

(2) the property was held by the municipality before 1 January 2014; and

(3) it is reasonable to consider that one of the main reasons for the transaction or for the series of transactions was to allow the municipality to recover, directly or indirectly, all or part of the tax it paid before 1 January 2014.

For the purposes of this section, “transaction” includes an arrangement or event.”

(2) Subsection 1 applies in respect of a transaction carried out after 1 December 2013.

724. (1) Section 399.1 of the Act is amended by replacing the first paragraph by the following paragraph:

"**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 required to pay under this Title, if it applies to the Minister, in the manner determined by the Minister, on or before the day that is four years after the day on which the tax was paid."

(2) Subsection 1 applies in respect of a tax that is paid or is required to be paid after 31 March 2013.

725. (1) Section 402.13 of the Act is amended by striking out the definitions of "participating employer", "pension entity" and "pension plan" in the first paragraph.

(2) Subsection 1 has effect from 23 September 2009.

726. (1) Section 402.23 of the Act is amended

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

"**402.23.** Subject to section 402.24, if tax under any of sections 16, 17, 18 and 18.0.1 is payable by 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, or by a selected listed financial institution that is a stratified investment plan with one or more provincial series, the financial institution is entitled to a rebate equal to the amount determined in the prescribed manner, provided the prescribed conditions are met.";

(2) by striking out the second paragraph.

(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.

727. (1) Section 402.25 of the Act is amended

(1) by striking out "of specified services" in the first paragraph;

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

"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 in respect of a taxable supply made by the insurer to the fund unless";

(3) by striking out subparagraph 1 of the third paragraph.

(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.

728. (1) Section 404.3 of the Act is amended

(1) by replacing "357.5.2" in the first paragraph by "357.5.2,";

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

"Despite the first paragraph, a selected listed financial institution that is a stratified investment plan with one or more provincial series is entitled to the rebate of an amount in accordance with section 402.23 to the extent that it is in relation to an amount of tax that became payable by the financial institution, or that was paid by the financial institution without having become payable, in respect of a supply that is acquired in whole or in part for consumption, use or supply in the course of activities relating to a provincial series of the financial institution."

(2) Subsection 1 has effect from 1 January 2013.

729. Section 405 of the Act is repealed.

730. (1) The Act is amended by inserting the following before Chapter VIII of Title I:

"**DIVISION III**

"MANAGER OF AN INVESTMENT PLAN

"**406.1.** For the purposes of this division, "investment plan" and "manager" have the meaning assigned by section 433.15.1.

"**406.2.** If an investment plan that is a selected listed financial institution and the manager of the investment plan have made a joint election referred to in the first or second paragraph of section 433.22 and that election is in effect in a particular reporting period of the manager for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), the manager shall file a return with the Minister within the time the manager is required to file a return in accordance with section 238 of that Act for the particular reporting period, specifying the amount described in the second paragraph, if, throughout the particular reporting period, the manager

(1) is not registered under Division I of Chapter VIII and is not required to be; and

(2) is not a selected listed financial institution.

The amount referred to in the first paragraph is the negative amount that the investment plan could otherwise have deducted in determining its net tax under section 433.16 or 433.16.2 for a reporting period of the investment plan, if the manager has paid or credited the negative amount to the investment plan, or the positive amount that the investment plan would otherwise have been required

to include in determining its net tax under either of those sections for the investment plan's reporting period, if the negative or positive amount were determined on the basis of the following assumptions:

(1) the beginning of the investment plan's reporting period coincided with the later of the beginning of the manager's particular reporting period for the purposes of Part IX of the Excise Tax Act and the day in the manager's particular reporting period on which the election referred to in the first or second paragraph of section 433.22, as the case may be, between the investment plan and the manager becomes effective;

(2) the end of the investment plan's reporting period coincided with the earlier of the end of the manager's particular reporting period for the purposes of Part IX of the Excise Tax Act and the day in the manager's particular reporting period on which the election referred to in the first or second paragraph of section 433.22, as the case may be, between the investment plan and the manager ceases to have effect;

(3) subparagraphs 1 and 2 of the third paragraph of section 433.22 did not apply in respect of the investment plan's reporting period; and

(4) if, at any time in the investment plan's reporting period, no election referred to in the first or second paragraph of section 470.2, as the case may be, is in effect between the investment plan and the manager, an amount of tax that became payable by the investment plan at that time, or that was paid by the investment plan at that time without having become payable, is included in determining the negative or positive amount only if the amount of tax is attributable to a supply made by the manager to the investment plan.

"**406.3.** If the amount described in the second paragraph of section 406.2 in relation to a return provided for in that section is positive, the manager shall pay that amount to the Minister on or before the day on which the manager is required to file the return.

If the amount described in the second paragraph of section 406.2 in relation to a return provided for in that section is negative, the manager may apply to the Minister for a rebate of that amount on or before the day on which the manager is required to file the return.

The investment plan and the manager are solidarily liable for any amount owing under this section and for any interest or penalties in respect of such an amount.

"**406.4.** The return provided for in this division must be made in the prescribed form containing prescribed information and be filed with the Minister in the manner determined by the Minister."

(2) Subsection 1 has effect from 1 January 2013. However, where section 406.2 of the Act applies in relation to a particular reporting period of

the manager for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) that includes 1 January 2013 but that began before that date, that section 406.2 is to be read as if subparagraph 1 of its second paragraph were replaced by the following subparagraph:

"(1) the beginning of the investment plan's reporting period coincided with the latest of

(*a*) the beginning of the manager's particular reporting period for the purposes of Part IX of the Excise Tax Act,

(*b*) the day in the manager's particular reporting period for the purposes of Part IX of the Excise Tax Act on which the election referred to in the first or second paragraph of section 433.22, as the case may be, between the investment plan and the manager becomes effective, and

(*c*) 1 January 2013;".

(3) However, where an investment plan's manager has filed with the Minister a particular return before 21 October 2015, except where the particular return was filed in accordance with section 406.2 of the Act, enacted by subsection 1,

(1) section 406.2 of the Act is, in respect of that particular return relating to a particular reporting period of the investment plan and of any previous reporting period of the investment plan, to be read as follows:

"**406.2.** If an investment plan that is a selected listed financial institution and the manager of the investment plan have made a joint election referred to in the first or second paragraph of section 433.22, the manager shall file a return with the Minister in respect of a particular reporting period of the investment plan on the day on or before which the investment plan is required, or would be required in the absence of section 470.2, to file a return in accordance with section 470.1 for the particular reporting period, specifying the amount described in the second paragraph, if the manager

(1) is not registered under Division I of Chapter VIII and is not required to be; and

(2) is not a selected listed financial institution.

The amount referred to in the first paragraph is the negative amount that the investment plan could otherwise have deducted in determining its net tax under section 433.16 or 433.16.2 for the investment plan's particular reporting period, if the manager has paid or credited the negative amount to the investment plan, or the positive amount that the investment plan would otherwise have been required to include in determining its net tax under either of those sections for the particular reporting period, if the negative or positive amount were determined on the basis of the following assumptions:

(1) the beginning of the investment plan's particular reporting period coincided with the day on which the election referred to in the first or second paragraph of section 433.22, as the case may be, between the investment plan and the manager becomes effective, if that day is later than the first day of the particular reporting period;

(2) the end of the investment plan's particular reporting period coincided with the day on which the election referred to in the first or second paragraph of section 433.22, as the case may be, between the investment plan and the manager ceases to have effect, if that day is earlier than the last day of the particular reporting period;

(3) subparagraphs 1 and 2 of the third paragraph of section 433.22 did not apply in respect of the particular reporting period; and

(4) if, at any time in the particular reporting period, no election referred to in the first or second paragraph of section 470.2, as the case may be, is in effect between the investment plan and the manager, an amount of tax that became payable by the investment plan at that time, or that was paid by the investment plan at that time without having become payable, is included in determining the negative or positive amount only if the amount of tax is attributable to a supply made by the manager to the investment plan.";

(2) section 406.2 of the Act, enacted by subsection 1, applies only in respect of a return relating to a particular reporting period of the manager for the purposes of Part IX of the Excise Tax Act that begins after the end of the investment plan's last reporting period in respect of which a return is required to be filed in accordance with section 406.2 of the Act respecting the Québec sales tax, enacted by paragraph 1; and

(3) in respect of the first return required to be filed by the manager under paragraph 2, the amount determined under the second paragraph of section 406.2 of the Act, enacted by subsection 1, is deemed to be the positive or negative amount obtained by the formula

A + B.

(4) For the purposes of the formula in paragraph 3 of subsection 3,

(1) A is the particular amount that is determined under the second paragraph of section 406.2 of the Act, enacted by subsection 1; and

(2) B is the portion of the particular amount that would be determined under the second paragraph of section 406.2 of the Act, enacted by subsection 1, in respect of the manager's particular reporting period for the purposes of Part IX of the Excise Tax Act that includes the last day of the investment plan's last reporting period in respect of which a return is required to be filed under section 406.2 of the Act respecting the Québec sales tax, enacted by paragraph 1 of subsection 3, if section 406.2 of the Act, enacted by subsection 1, applied in respect of the manager's particular reporting period, and that may reasonably

be considered not to have been taken into account in computing the amount determined under the second paragraph of section 406.2 of the Act, enacted by paragraph 1 of subsection 3, in respect of the investment plan's last reporting period.

(5) A return that would otherwise be required to be filed before 21 November 2015 under section 406.2 of the Act, enacted by subsection 1, is deemed to have been filed with the Minister within the time referred to in the first paragraph of that section 406.2 if it is filed with the Minister on or before 21 November 2015.

(6) A positive amount that would be payable to the Minister before 21 November 2015 under section 406.3 of the Act and the rebate of a negative amount that may be applied for to the Minister before that date under that section 406.3, where that amount is determined in accordance with section 406.2 of the Act, enacted by subsection 1, is deemed to have been paid or applied for, as the case may be, to the Minister within the time referred to in the first paragraph of that section 406.2 if it is paid or applied for, as the case may be, on or before 21 November 2015.

(7) A return filed before 21 October 2015 under section 406.2 of the Act, enacted by paragraph 1 of subsection 3, is deemed to have been filed with the Minister within the time referred to in the first paragraph of that section 406.2.

(8) A positive amount that would be payable to the Minister before 21 October 2015 under section 406.3 of the Act and the rebate of a negative amount that may be applied for to the Minister before that date under that section 406.3, where that amount is determined in accordance with section 406.2 of the Act, enacted by paragraph 1 of subsection 3, is deemed to have been paid or applied for, as the case may be, to the Minister within the time referred to in the first paragraph of that section 406.2 if it is paid or applied for, as the case may be, on or before 21 October 2015.

731. (1) Section 407.6 of the Act is replaced by the following section:

"**407.6.** Despite section 407, a selected listed financial institution is required to be registered if

(1) the financial institution is a registrant under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(2) the financial institution has made an election under the first paragraph of section 433.22 or 470.2 that comes into effect on a particular day and no election under the first paragraph of section 470.5 is in effect on the particular day; or

(3) the financial institution revokes an election made under the first paragraph of section 470.5, or withdraws from such an election, as of a particular day, in

accordance with section 470.6 or 470.7 and an election under the first paragraph of section 433.22 or 470.2 is in effect on the particular day."

(2) Subsection 1 has effect from 1 January 2013.

732. (1) The Act is amended by inserting the following section after section 407.6:

"**407.6.1.** The following rules apply in respect of a group described in the second paragraph:

(1) the group is required to be registered;

(2) each member of the group is deemed to be a registrant; and

(3) despite sections 407 to 407.6, no member of the group is required to be separately registered.

For the purposes of the first paragraph, a group is made up of the selected listed financial institutions that have, jointly with their manager, made an election referred to in the first or third paragraph of section 470.5.

Where a selected listed financial institution becomes, on a particular day, a member of an existing group that is registered or required to be registered, the following rules apply:

(1) the financial institution is deemed to be a registrant as of the particular day; and

(2) despite sections 407 to 407.6, the financial institution is not required to be separately registered as of the particular day.

In this division, "manager" has the meaning assigned by section 433.15.1."

(2) Subsection 1 has effect from 1 January 2013.

733. (1) Section 410.1 of the Act is amended

(1) by replacing "407.5" in the portion before paragraph 1 by "407.6";

(2) by inserting the following paragraph after paragraph 1.4:

"(1.5) in the case of a selected listed financial institution required under paragraph 2 or 3 of section 407.6 to be registered, the thirtieth day following the particular day referred to in that paragraph; and";

(3) by adding the following paragraphs:

"The manager of a group referred to in section 407.6.1 as a consequence of an election under the first paragraph of section 470.5 shall file an application with the Minister for registration of the group before the thirtieth day following the day on which that election becomes effective.

If a selected listed financial institution becomes, on a particular day, a member of a group referred to in section 407.6.1 as a consequence of an election under the first paragraph of section 470.5, the following rules apply:

(1) if the group is registered, the financial institution or the manager of the group shall file an application with the Minister to add the financial institution to the registration of the group before the thirtieth day following the particular day; and

(2) if the group is required to be registered, the application for registration filed under the second paragraph must list the financial institution as a member of the group.

The manager of a group referred to in section 407.6.1 as a consequence of an election referred to in the third paragraph of section 470.5 is deemed to have filed with the Minister an application for registration of the group on the later of the first day of a fiscal year in which the group becomes referred to in section 407.6.1 and the day on which the election becomes effective.

In the case of an existing group referred to in section 407.6.1 as a consequence of an election referred to in the third paragraph of section 470.5, the selected listed financial institution that becomes a member of the group is deemed to have filed with the Minister an application to be added to the registration of the group on the later of the first day of its fiscal year in which it became a selected listed financial institution and the day on which it became a member of an existing group for the purposes of subsection 1.4 of section 240 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15)."

(2) Subsection 1 has effect from 1 January 2013.

734. (1) Section 411 of the Act is amended

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

"**411.** A person who is not required under sections 407 to 407.6 and 409 to 410 to be registered, and who is not required to be included in, or added to, the registration of a group under section 407.6.1, may file an application for registration with the Minister if the person";

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

"Despite the first paragraph, no person who is a small supplier or a listed financial institution resident in Canada, other than the following persons, may file an application for registration under that paragraph unless the person applies to the Minister of National Revenue for registration under subsection 3 of section 240 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15):".

(2) Subsection 1 has effect from 1 January 2013.

735. (1) Section 412 of the Act is replaced by the following section:

"**412.** An application for registration, or an application to be added to the registration of a group, is to be made in the prescribed form containing prescribed information and is to be filed with and as prescribed by the Minister."

(2) Subsection 1 has effect from 1 January 2013.

736. (1) The Act is amended by inserting the following sections after section 415.0.1:

"**415.0.2.** If a person applies to the Minister, the Minister may register a group of selected listed financial institutions referred to in section 407.6.1, in which case the following rules apply:

(1) the Minister shall assign a registration number to the group and notify in writing the manager of the group and each financial institution listed on the application of the registration number and the effective date of the registration of the group;

(2) the registration of any financial institution that is a member of the group and that is a registrant under this division on the day preceding the effective date of registration of the group is cancelled as of the effective date; and

(3) as of the effective date of registration of the group, each financial institution that is a member of the group is deemed, other than for the purposes of sections 416 to 418, to be a registrant under this division and to have a registration number that is the registration number of the group.

"**415.0.3.** If an application is filed with the Minister under subparagraph 1 of the third paragraph of section 410.1, the Minister may add a selected listed financial institution to the registration of a group, in which case the following rules apply:

(1) the Minister shall notify in writing the manager of the group and the financial institution of the effective date of the addition to the registration;

(2) where the financial institution is registered under this division on the day preceding the effective date of the addition to the registration of the group, the registration of the financial institution is cancelled as of the effective date; and

(3) as of the effective date of the addition to the registration of the group, the financial institution is deemed, other than for the purposes of sections 416 to 418, to be a registrant under this division and to have a registration number that is the registration number of the group."

(2) Subsection 1 has effect from 1 January 2013.

737. (1) The Act is amended by inserting the following sections after section 416.1:

"**416.2.** The Minister may cancel the registration of a group registered under section 415.0.2, after giving reasonable written notice to each financial institution that is a member of the group and to the manager of the group, if the Minister is satisfied that the registration is not required for the purposes of this Title.

"**416.3.** The Minister shall cancel the registration of a group in respect of which an election referred to in the first or third paragraph of section 470.5 has been made, in the following circumstances:

(1) where the election is referred to in the first paragraph of section 470.5, the election ceases to have effect as of a particular day in accordance with subparagraph 1 of the fourth paragraph of section 470.6, if no election is deemed to be made and become effective on the particular day in accordance with subparagraph 2 of that fourth paragraph;

(2) where the election is referred to in the third paragraph of section 470.5, the election ceases to have effect as of a particular day in accordance with paragraph *a* of subsection 10 of section 54 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), if no election is deemed to be made and become effective on the particular day in accordance with paragraph *b* of subsection 10 of section 54 of those Regulations or if such an election is deemed to be made and become effective on the particular day and only one of the investment plans being deemed to have made the election is a selected listed financial institution;

(3) the election ceases to have effect as of a particular day in accordance with subparagraph 3 of the fifth paragraph of section 470.5 or with paragraph *a* of subsection 11 of section 54 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations; and

(4) the election ceases to have effect as of a particular day in accordance with the second paragraph of section 470.7 or with paragraph *b* of subsection 13 of section 54 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations.

"**416.4.** The Minister may remove a particular person that is a member of a group registered under section 407.6.1, after giving reasonable written

notice to the manager of the group and to the particular person, if the Minister is satisfied that the particular person is not required to be included in the registration of the group.

The Minister shall remove a person from the registration of a group where

(1) the person chooses to withdraw from the group, in accordance with the first paragraph of section 470.6;

(2) the person is deemed to withdraw from the group, in accordance with the second paragraph of section 470.6; or

(3) the Minister of National Revenue withdraws that person from the registration of a group in accordance with subsection 1.3 or 1.4 of section 242 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15)."

(2) Subsection 1 has effect from 1 January 2013.

738. (1) Section 417.0.1 of the Act is amended by adding the following paragraph after the third paragraph:

"Despite sections 294 and 295, the person to whom the first paragraph applies who makes a taxable supply described in subparagraph *c* of paragraph 1 of section 294 or 295 is deemed to be a small supplier at either of the following times if, at that time, the person is not a registrant for the purposes of Part IX of the Excise Tax Act:

(1) the time the person makes the taxable supply; or

(2) the time all or part of the consideration for the taxable supply becomes due or is paid without having become due."

(2) Subsection 1 has effect from 1 January 2013.

739. (1) Section 418 of the Act is amended

(1) by replacing "effective date thereof" by "its effective date";

(2) by adding the following paragraphs:

"Where the Minister cancels the registration of a group in accordance with section 416.2 or 416.3, the following rules apply:

(1) the Minister shall notify in writing each member of the group and the manager of the group of the cancellation and specify the effective date of the cancellation; and

(2) as of the effective date of the cancellation, each member of the group is deemed not to be a registrant under this division.

Where the Minister removes a particular person from the registration of a group in accordance with section 416.4, the following rules apply:

(1) the Minister shall notify in writing the particular person and the manager of the group of the effective date of the removal; and

(2) as of the effective date of the removal, the particular person is deemed not to be a registrant under this division."

(2) Subsection 1 has effect from 1 January 2013.

740. Section 422 of the Act is amended by replacing subparagraph 2 of the second paragraph by the following subparagraph:

"(2) the person is a small supplier who is not a registrant and who in the course of a commercial activity makes a supply of a road vehicle that must be registered under the Highway Safety Code (chapter C-24.2) following an application by the recipient of the supply; or".

741. Section 427.2 of the Act is replaced by the following section:

"**427.2.** For the purposes of this division, "inventory" of a person means corporeal movable property of the person acquired in Québec or brought into Québec by the person for supply by way of sale in the ordinary course of a business carried on by the person in Québec."

742. (1) The Act is amended by inserting the following heading before section 428:

"I. — General rules".

(2) Subsection 1 has effect from 1 January 2013.

743. Section 431 of the Act is amended by striking out the second paragraph.

744. (1) The Act is amended by inserting the following heading before section 433.1:

"II. — Charities".

(2) Subsection 1 has effect from 1 January 2013.

745. (1) Section 433.8 of the Act is amended by striking out "other than supplies of financial services,".

(2) Subsection 1 applies in respect of a reporting period that begins after 31 December 2012.

746. Section 433.14 of the Act is repealed.

747. Section 433.15 of the Act is amended by replacing "433.14" by "433.13".

748. (1) The Act is amended by inserting the following after section 433.15:

"III. — Selected listed financial institutions

"1. — *Definitions and general rules*

"**433.15.1.** For the purposes of this subdivision III and any regulations made under this subdivision III,

"exchange-traded fund" means a distributed investment plan, every unit of which is listed or traded on a stock exchange or other public market;

"individual" includes a succession;

"investment plan" means a person described in paragraph 6 or 9 of the definition of "listed financial institution" in section 1, other than a trust governed by a registered education savings plan, a registered retirement income fund or a registered retirement savings plan;

"investor percentage" applicable to a person as regards Québec on a particular day corresponds to the investor percentage applicable to the person that would be determined in accordance with section 28 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) as regards Québec on that day if Québec were a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act;

"manager" of an investment plan means, in the case of a pension entity of a pension plan, the administrator, within the meaning of subsection 1 of section 147.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), and, in any other case, the person that has ultimate responsibility for the management and administration of the assets and liabilities of the investment plan;

"permanent establishment" of a person means

(1) any permanent establishment that the person is deemed to have under section 433.15.3;

(2) in the case of an individual, trust or corporation, other than an investment plan, any establishment of the person within the meaning of any of sections 12 to 16.0.1 of the Taxation Act (chapter I-3);

(3) in the case of a partnership every member of which is either an individual or a trust, any establishment that would be an establishment of the partnership

under any of sections 12, 13 and 15 of the Taxation Act if the partnership were an individual; and

(4) in the case of a partnership to which paragraph 3 does not apply, any establishment that would be an establishment of the partnership under any of sections 12 to 16.0.1 of the Taxation Act if the partnership were a corporation;

"province" means, as the case may be, Québec, another province of Canada, the Northwest Territories, the Yukon Territory or Nunavut;

"provincial investment plan" as regards a particular province for a fiscal year that ends in a taxation year means a financial institution that is a non-stratified investment plan and in respect of which the following conditions are met throughout the fiscal year:

(1) under the laws of Canada or a province, units of the financial institution are permitted to be sold or distributed in the particular province but are not permitted to be sold or distributed in any other province;

(2) under the terms of the prospectus, registration statement or other similar document for the financial institution, or under the laws of Canada or a province, the conditions for a person owning or acquiring units of the financial institution include that the person be resident in the particular province when the units are acquired and that the units are required to be sold, transferred or redeemed within a reasonable time if the person ceases to be resident in the particular province; and

(3) the percentage referred to in paragraph *c* of section 11 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, in respect of the financial institution as regards the particular province for the taxation year in which the preceding fiscal year ends, is 90% or more;

"provincial series" as regards a particular province for a fiscal year of a stratified investment plan means a series of the stratified investment plan in respect of which the following conditions are met throughout the fiscal year:

(1) under the laws of Canada or a province, units of the series are permitted to be sold or distributed in the particular province but are not permitted to be sold or distributed in any other province;

(2) under the terms of the prospectus, registration statement or other similar document for the series, or under the laws of Canada or a province, the conditions for a person owning or acquiring units of the series include that the person be resident in the particular province when the units are acquired and that the units are required to be sold, transferred or redeemed within a reasonable time if the person ceases to be resident in the particular province; and

(3) the percentage referred to in paragraph *c* of the definition of "provincial series" in subsection 1 of section 1 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, in respect of the stratified

investment plan as regards the series and the particular province for the taxation year in which the preceding fiscal year ends, is 90% or more;

"qualifying small investment plan" for a particular fiscal year means an investment plan (other than a distributed investment plan) that meets either of the following conditions:

(1) if, in the absence of section 433.15.13, the particular fiscal year would be the first fiscal year of the investment plan, the amount determined by the following formula for each reporting period of the investment plan included in the particular fiscal year does not exceed $10,000:

$A \times (365/B)$; and

(2) in any other case, the amount determined by the following formula does not exceed $10,000:

$C \times (365/D)$;

"selected listed financial institution" throughout a reporting period in a fiscal year that ends in a taxation year means, subject to section 433.15.2, a financial institution that is described in any of paragraphs 1 to 10 of the definition of "listed financial institution" in section 1 in the taxation year and that

(1) has, in the taxation year, a permanent establishment in Québec and a permanent establishment in another province; or

(2) is a qualifying partnership, within the meaning of section 433.15.4, in the taxation year;

"specified investor" has the meaning assigned by section 433.25.

For the purposes of the first paragraph, "registered education savings plan", "registered retirement income fund" and "registered retirement savings plan" have the meaning assigned by section 1 of the Taxation Act.

For the purposes of the formulas in paragraphs 1 and 2 of the definition of "qualifying small investment plan" in the first paragraph,

(1) A is the amount determined in accordance with subsection 1 of section 7 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations for the reporting period or the amount that would be so determined if Québec were a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act;

(2) B is the number of days in the reporting period;

(3) C is the aggregate of all amounts each of which is an amount determined in accordance with subsection 1 of section 7 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations for a reporting period

of the investment plan included in the fiscal year of the investment plan that precedes the particular fiscal year or an amount that would be so determined if Québec were a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act; and

(4) D is the number of days in the fiscal year that precedes the particular fiscal year.

“**433.15.2.** A financial institution is not a selected listed financial institution throughout a reporting period in a particular fiscal year that ends in a particular taxation year where

(1) the financial institution is a qualifying small investment plan for the particular fiscal year, no election under section 433.15.5 or under subsection 1 of section 14 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) is in effect throughout the reporting period and

(*a*) the financial institution was a qualifying small investment plan for the financial institution’s fiscal year that precedes the particular fiscal year without being a selected listed financial institution throughout that preceding fiscal year,

(*b*) the financial institution was a selected listed financial institution throughout the financial institution’s three fiscal years that precede the particular fiscal year, or

(*c*) the particular fiscal year is the financial institution’s first fiscal year;

(2) the financial institution is referred to in the third paragraph of section 433.15.7 or in subsection 6 of section 14 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations throughout the reporting period;

(3) the financial institution is a provincial investment plan for the particular fiscal year;

(4) the financial institution is a stratified investment plan each series of which is a provincial series for the particular fiscal year;

(5) the financial institution is a private investment plan or a pension entity of a pension plan, if

(*a*) throughout the taxation year that precedes the particular taxation year, less than 10% of the total number of plan members of the financial institution are resident in Québec, and

(*b*) throughout the fiscal year that precedes the particular fiscal year, any of the following amounts is less than $100,000,000:

i. in the case of a pension entity of a pension plan, part of which is a defined contribution pension plan and the remaining part of which is a defined benefits pension plan, the aggregate of the total value of the assets of the defined contribution pension plan that are reasonably attributable to the plan members of the financial institution resident in Québec and the total value of the actuarial liabilities of the defined benefits pension plan that are reasonably attributable to the plan members of the financial institution resident in Québec,

ii. in the case of a pension entity of a defined benefits pension plan, other than a pension entity referred to in subparagraph i, the amount that is the total value of the actuarial liabilities that are reasonably attributable to the plan members of the financial institution resident in Québec, and

iii. in any other case, the amount that is the total value of the assets of the private investment plan or pension plan that are reasonably attributable to the plan members of the financial institution resident in Québec; or

(6) the financial institution is a qualifying small investment plan for the particular fiscal year in respect of which the Minister has approved an application for the particular fiscal year filed under section 433.15.8 or the Minister of National Revenue has approved an application for the particular fiscal year filed under section 15 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations.

For the purposes of this section,

"defined benefits pension plan" means the part of a pension plan that is in respect of benefits under the plan that are determined in accordance with a formula set forth in the plan and under which the employer contributions are not determined in accordance with a formula set forth in the plan;

"defined contribution pension plan" means the part of a pension plan that is not a defined benefits pension plan.

"**433.15.3.** For the purposes of paragraph 1 of the definition of "selected listed financial institution" in the first paragraph of section 433.15.1, the following rules apply:

(1) if a financial institution is a bank and if, at any time in a taxation year of the financial institution, the financial institution maintains a deposit or other similar account that is in the name of a person resident in a particular province or, at any time in that year, a loan that was made by the financial institution is outstanding and is secured by land situated in a particular province or, if not secured by land, is owing by a person resident in a particular province, the following rules apply:

(*a*) the financial institution is deemed to have a permanent establishment in the particular province throughout the taxation year, and

(*b*) an outstanding loan secured by land situated in the particular province and an outstanding loan, not secured by land, owing by a person resident in the particular province, where the loan is made by the financial institution, and a deposit or other similar account in the name of a person resident in the particular province that the financial institution maintains is deemed to be a loan or a deposit, as the case may be, of the permanent establishment referred to in subparagraph *a* and not of any other permanent establishment of the financial institution;

(2) if a financial institution is an insurer that, at any time in a taxation year of the financial institution, is insuring a risk in respect of property ordinarily situated in a particular province or in respect of a person resident in a particular province, the financial institution is deemed to have a permanent establishment in the particular province throughout the taxation year;

(3) if a financial institution is a trust and loan corporation, a trust corporation or a loan corporation and if, at any time in a taxation year of the financial institution, the financial institution conducts business (other than business in respect of loans) in a particular province or, at any time in that year, a loan that was made by the financial institution is outstanding and is secured by land situated in a particular province or, if not secured by land, is owing by a person resident in a particular province, the financial institution is deemed to have a permanent establishment in the particular province throughout the taxation year;

(4) if a financial institution is a segregated fund of an insurer, the financial institution is deemed to have a permanent establishment in a particular province throughout a taxation year of the financial institution if, at any time in the taxation year, the insurer is qualified, under the laws of Canada or a province, to sell units of the financial institution in the particular province, or a person resident in the particular province holds one or more units of the financial institution;

(5) if a financial institution is a distributed investment plan (other than a segregated fund of an insurer), the financial institution is deemed to have a permanent establishment in a particular province throughout a taxation year of the financial institution if, at any time in the taxation year, the financial institution is qualified, under the laws of Canada or a province, to sell or distribute units of the financial institution in the particular province, or a person resident in the particular province holds one or more units of the financial institution; and

(6) if a financial institution is a private investment plan or an investment plan that is a pension entity of a pension plan and, at any time in a taxation year of the financial institution, a plan member of the financial institution is resident in a particular province, the financial institution is deemed to have a permanent establishment in the particular province throughout the taxation year.

For the purposes of the first paragraph, and despite sections 11 to 11.1.1, a person resident in Canada is considered to be resident in the province

(1) if the person is an individual, where the person's principal mailing address in Canada is located;

(2) if the person is a corporation or a partnership, where the person's principal business in Canada is located;

(3) if the person is a trust governed by a registered retirement savings plan, a registered retirement income fund, a registered education savings plan, a registered disability savings plan or a tax-free savings account, within the meaning assigned to those expressions by section 1 of the Taxation Act (chapter I-3), where the principal mailing address in Canada of the annuitant of the registered retirement savings plan or registered retirement income fund, of the subscriber of the registered education savings plan or of the holder of the registered disability savings plan or tax-free savings account is located;

(4) if the person is a trust, other than a trust described in subparagraph 3, where the trustee's principal business in Canada is located or, if the trustee is not carrying on a business, where the trustee's principal mailing address in Canada is located; and

(5) in any other case, where the person's principal business in Canada is located or, if the person is not carrying on a business, where the person's principal mailing address in Canada is located.

A financial institution has a permanent establishment in a particular province throughout a taxation year of the financial institution if the financial institution has a permanent establishment in the particular province at any time in the taxation year.

"**433.15.4.** For the purposes of paragraph 2 of the definition of "selected listed financial institution" in the first paragraph of section 433.15.1, a qualifying partnership during a taxation year of the qualifying partnership means a partnership in respect of which the following conditions are met at any time in the taxation year:

(1) a member of the partnership has, at any time in the taxation year of the member in which the taxation year of the partnership ends, a permanent establishment in Québec through which a business of the partnership is carried on or a permanent establishment that is deemed under section 433.15.3 to be in Québec; and

(2) a member referred to in paragraph 1 or another member of the partnership has, at any time in the member's or the other member's taxation year in which the taxation year of the partnership ends, a permanent establishment in a province other than Québec through which a business of the partnership is carried on or a permanent establishment that is deemed under section 433.15.3 to be in such a province.

"**433.15.5.** If an investment plan is, or reasonably expects to be, a qualifying small investment plan for a fiscal year that ends in the taxation year of the investment plan, if the conditions of subparagraph 5 of the first paragraph of section 433.15.2 are not met in respect of a reporting period in the fiscal year, if no application filed by the investment plan under section 433.15.8 in respect of the fiscal year has been approved by the Minister and if the investment plan does not, in the taxation year, meet the condition of paragraph *a* of section 9 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), the investment plan may make an election to be a selected listed financial institution.

An election under the first paragraph is to

(1) be made in the prescribed form containing prescribed information;

(2) set out the first fiscal year of the investment plan during which the election is to be in effect; and

(3) be filed with the Minister, in the manner determined by the Minister, on or before the first day of the fiscal year referred to in subparagraph 2 or any later day determined by the Minister.

"**433.15.6.** An election made under section 433.15.5 by a person becomes effective on the first day of the fiscal year for which it is made and ceases to have effect on the earliest of

(1) the first day of a fiscal year that ends in the first taxation year of the person for which the person does not meet the condition of paragraph 1 of the definition of "selected listed financial institution" in the first paragraph of section 433.15.1;

(2) the first day of the fiscal year of the person in which the person ceases to be an investment plan;

(3) the first day of a fiscal year that ends in the taxation year of the person for which the person meets the condition of paragraph *a* of section 9 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and

(4) the day on which a revocation of the election, in accordance with section 433.15.7, becomes effective.

"**433.15.7.** An investment plan that has made an election under section 433.15.5 may revoke the election and the revocation becomes effective on the first day of a particular fiscal year of the investment plan that begins at least three years after the election became effective, or, if authorized by the Minister, on the first day of any preceding fiscal year of the investment plan.

An investment plan that intends to revoke an election under the first paragraph shall file with the Minister, in the manner determined by the Minister, a notice of revocation in the prescribed form containing prescribed information, on or before the first day of the particular fiscal year or of the preceding fiscal year, as the case may be, or any later day determined by the Minister.

If, under the first paragraph, the Minister allows an investment plan to revoke an election made under section 433.15.5 on the first day of a particular fiscal year that begins less than three years after the election became effective and the investment plan is a qualifying small investment plan for the particular fiscal year, the investment plan is not a selected listed financial institution throughout a reporting period in the particular fiscal year.

"**433.15.8.** An investment plan that does not meet the condition of paragraph *a* of section 9 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) during the taxation year of the investment plan in which a particular fiscal year ends may file an application with the Minister, in the manner determined by the Minister, in the prescribed form containing prescribed information, on or before the 90th day before the first day of the particular fiscal year, or any later day determined by the Minister, to have the investment plan not be a selected listed financial institution throughout a reporting period included in the particular fiscal year or the following fiscal year.

Within 90 days of receiving the application of an investment plan in respect of a particular fiscal year of the investment plan and the following fiscal year, the Minister shall consider the application, approve or refuse it, according to whether it is reasonable, based on the information in the possession of the Minister, to expect that the investment plan will be a qualifying small investment plan for those two fiscal years, and shall, within that time limit, notify the investment plan of the decision in writing.

An application filed under the first paragraph that is approved by the Minister for a particular fiscal year of an investment plan and for the following fiscal year of the investment plan is deemed not to have been approved for the following fiscal year if the investment plan meets, for the following fiscal year, the condition of paragraph *a* of section 9 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations.

"2. — *Special application rules*

"**433.15.9.** Where a particular provision of this subdivision III, or of the regulations made under it, refers, in respect of a financial institution that is a selected listed financial institution throughout a reporting period in a fiscal year and that is also a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) throughout the reporting period, to the value of an element in a formula in the Excise Tax Act or a regulation made under that Act, or to the value such an

element would have, in respect of the financial institution as regards Québec, if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act, that value is to be determined with reference to any election, authorization or agreement that is in effect for the reporting period for the purposes of the Excise Tax Act or a regulation made under that Act.

"**433.15.10.** Where a provision of this subdivision III, or of the regulations made under it, refers, in respect of an investment plan, to the percentage applicable to the investment plan that would be determined as regards Québec under subsection 2 of section 225.2 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or Parts 2 and 5 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under that Act if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act, or to a value that requires that that percentage be determined, the following rules apply:

(1) where the investment plan is a selected listed financial institution for the purposes of Part IX of the Excise Tax Act throughout a reporting period in a particular fiscal year, Québec is deemed not to be the participating province having the highest tax rate on the first day of the particular fiscal year; and

(2) where the investment plan is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act throughout a reporting period in a particular fiscal year, Québec is deemed to be the participating province having the highest tax rate on the first day of the particular fiscal year.

"**433.15.11.** For the purposes of this subdivision III and the regulations made under it, if a financial institution that is a selected listed financial institution throughout a particular reporting period in a fiscal year is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) throughout the particular period and one or more parts of the business of the financial institution for the particular period consist of operations normally conducted by any of the types of financial institutions described in any of sections 24 to 26 and 29 to 38 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under that Act, the financial institution and the Minister may agree that the percentage applicable to the financial institution as regards Québec for the particular period that would be determined under subsection 2 of section 225.2 of that Act, or Parts 2 and 5 of those Regulations, if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act, be determined as provided for in section 39 of those Regulations.

The first paragraph does not apply in respect of a financial institution described in any of sections 24 to 26 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations.

"**433.15.12.** For the purposes of this subdivision III and the regulations made under it, if a particular fiscal year would be, in the absence of this section, the first fiscal year of an investment plan, the following rules apply:

(1) the investment plan is deemed to have both another fiscal year that immediately precedes the particular fiscal year, and another taxation year that immediately precedes the taxation year in which the particular fiscal year ends; and

(2) the other fiscal year referred to in paragraph 1 is deemed to end in the other taxation year referred to in that paragraph.

"**433.15.13.** For the purposes of this subdivision III and the regulations made under it, if an investment plan results from a plan merger, within the meaning of subsection 1 of section 16 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), and it is a selected listed financial institution immediately after the merger, the fiscal year of the investment plan that precedes the fiscal year that includes the day on which the merger occurs and the fiscal year that includes that day are each deemed to end in a different taxation year of the investment plan and both of those taxation years are deemed to follow each other in the same order as the corresponding fiscal years."

(2) Subsection 1 has effect from 1 January 2013. However,

(1) in determining if a financial institution is a selected listed financial institution throughout a reporting period in a fiscal year that ends in a taxation year of the financial institution that begins before 8 May 2013, the definition of "permanent establishment" in the first paragraph of section 433.15.1 of the Act is to be read

(*a*) as if "other than an investment plan," in paragraph 2 were struck out; and

(*b*) without reference to paragraph 3;

(2) in determining if a financial institution is a qualifying small investment plan throughout a particular fiscal year that begins before 8 May 2013, subsection 1 of section 7 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), to which subparagraphs 1 and 3 of the third paragraph of section 433.15.1 of the Act respecting the Québec sales tax refer, is to be read without reference to paragraph *c* of the description of A in the formula and paragraphs *b* and *c* of the description of B in the formula, where the financial institution does not meet the condition of paragraph *a* of section 9 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations during its taxation year in which the particular fiscal year ends, and it elects to have section 7 of those Regulations read as if an election had been made under paragraph *c* of section 20 of the Regulations Amending Various GST/HST Regulations, No. 4 (SOR/2013-71);

(3) subparagraph *a* of subparagraph 5 of the first paragraph of section 433.15.2 of the Act is to be read, for a reporting period that begins before 8 May 2013 and is included in a particular fiscal year, as if "taxation year that precedes the particular taxation year" were replaced by "particular taxation year", where

(*a*) the financial institution made an election under paragraph *d* of section 20 of the Regulations Amending Various GST/HST Regulations, No. 4; or

(*b*) if the financial institution does not meet the condition of paragraph *a* of section 9 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations during its taxation year in which the particular fiscal year ends, it elects to have this paragraph 3 apply; and

(4) when the first paragraph of section 433.15.5 of the Act applies before 8 May 2013, it is to be read as if "if the conditions of subparagraph 5 of the first paragraph of section 433.15.2 are not met in respect of a reporting period in the fiscal year," were struck out.

749. (1) The Act is amended by inserting the following heading before section 433.16:

"3. — *Special attribution method*".

(2) Subsection 1 has effect from 1 January 2013.

750. (1) Section 433.16 of the Act is amended

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

"**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 that is neither a non-stratified investment plan referred to in the fifth paragraph of section 433.16.2 nor a stratified investment plan, the financial institution shall add the positive amount or deduct the negative amount determined by the formula";

(2) by replacing subparagraph 3 of the second paragraph by the following subparagraph:

"(3) C is

(*a*) where the financial institution is an investment plan and no election under section 433.19.4 or under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act is in effect throughout the fiscal year, 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 preceding 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

(*b*) in any other case, 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;";

(3) by replacing subparagraphs *a* and *b* of subparagraph 6 of the second paragraph by the following subparagraphs:

"(*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

i. became payable, or was paid without having become payable, by the financial institution during the particular reporting period or any of the reporting periods described in the fourth paragraph,

ii. was not included in determining the positive or negative amounts that the financial institution is required to add, or may deduct, under this section or section 433.16.2 in determining its net tax for any reporting period other than the particular reporting period, and

iii. is claimed by the financial institution in a return under Division IV filed by the financial institution for the particular reporting period, and";

"(*b*) where the financial institution and another person have made an election under subsection 4 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 property or a service, the aggregate of 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";

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

"A selected listed financial institution that is a non-stratified investment plan throughout a particular reporting period in a particular fiscal year may elect in the prescribed form containing prescribed information that the value of A, described in subparagraph 1 of the second paragraph, be determined for the particular reporting period as if an election under section 60 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations were in effect, if

(1) the investment plan is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act throughout the particular reporting period;

(2) units of the investment plan are issued, distributed or offered for sale in the particular fiscal year and immediately before the issuance, distribution or offering for sale no units of the investment plan are issued and outstanding; and

(3) no election under section 433.19.1 or 433.19.10 is in effect in respect of the investment plan and the particular fiscal year.

A reporting period to which subparagraph i of subparagraph *a* of subparagraph 6 of the second paragraph applies, in relation to a particular reporting period, is any reporting period that precedes the particular reporting period, provided that the particular reporting period ends within two years after the end of the financial institution's fiscal year that includes the preceding reporting period and the financial institution was a selected listed financial institution throughout the preceding reporting period."

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

(3) However, for the purposes of subparagraph *b* of subparagraph 3 of the second paragraph of section 433.16 of the Act in relation to a reporting period that begins before 8 May 2013, a financial institution that is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) throughout the reporting period may elect that the value C would have in the formula in subsection 2 of section 225.2 of the Excise Tax Act be determined as if an election had been made under paragraph *g* of section 20 of the Regulations Amending Various GST/HST Regulations, No. 4 (SOR/2013-71).

751. (1) The Act is amended by inserting the following sections after section 433.16:

"**433.16.1.** A selected listed financial institution that is a non-stratified investment plan throughout a particular reporting period in a particular fiscal year may elect in the prescribed form containing prescribed information that the value of C in the formula in the first paragraph of section 433.16 be determined as if an election under subclause I of clause B of subparagraph ii of paragraph *d* of section 59 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) had been made, if

(1) the investment plan is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act throughout the particular reporting period;

(2) units of the investment plan are issued, distributed or offered for sale in the particular fiscal year and immediately before the issuance, distribution or offering for sale no units of the investment plan are issued and outstanding;

(3) no election under the third paragraph of section 433.16 or under section 433.19.1 or 433.19.10 is in effect in respect of the investment plan and the particular fiscal year;

(4) the reconciliation day, within the meaning of subparagraph ii of paragraph *a* of section 59 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, is not included in the particular fiscal year; and

(5) no election under section 433.19.4 is in effect throughout the particular fiscal year.

A selected listed financial institution that is a non-stratified investment plan (other than an exchange-traded fund) throughout a particular reporting period in a particular fiscal year may elect in the prescribed form containing prescribed information that the value of C in the formula in the first paragraph of section 433.16 be determined as if an election under paragraph *b* of section 60.1 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations had been made, if

(1) the investment plan is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act throughout the particular reporting period;

(2) units of the investment plan are issued, distributed or offered for sale in the particular fiscal year and immediately before the issuance, distribution or offering for sale no units of the investment plan are issued and outstanding;

(3) the fifth paragraph of section 433.16.2 does not apply to the investment plan for the particular reporting period; and

(4) paragraph *d* of section 59 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations would not be applicable to the investment plan if Québec were a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act.

"**433.16.2.** A selected listed financial institution that is a stratified investment plan or a non-stratified investment plan referred to in the fifth paragraph shall, in determining its net tax for a particular reporting period in a fiscal year that ends in its taxation year, add the positive amount or deduct the negative amount, as the case may be, determined by the formula

$[A \times (B/C)] - D + E.$

For the purposes of the formula in the first paragraph,

(1) A is

(*a*) where the financial institution is a stratified investment plan, the value A would have in the formula in subsection 1 of section 48 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), determined for the particular reporting period, 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

(*b*) where the financial institution is a non-stratified investment plan, the value A would have in the formula in subsection 2 of section 48 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, determined for the particular reporting period, for the financial institution as regards Québec, if Québec were a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act;

(2) B is the tax rate specified in the first paragraph of section 16;

(3) C is the tax rate specified in subsection 1 of section 165 of the Excise Tax Act;

(4) D 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, that

i. became payable by the financial institution, or was paid by the financial institution without having become payable, during the particular reporting period or any of the reporting periods described in the fourth paragraph,

ii. was not included in determining the positive or negative amounts that the financial institution shall add, or may deduct, under this section or section 433.16 in determining its net tax for a reporting period other than the particular reporting period, and

iii. is specified by the financial institution in a statement it files under Division IV for the particular reporting period, and

(*b*) where the financial institution and another person made an election under subsection 4 of section 225.2 of the Excise Tax Act or under section 433.17, in respect of a supply of property or a service made in the particular reporting period, the aggregate of 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

(5) E is the total of all amounts each of which is a positive or negative prescribed amount.

A selected listed financial institution that is a stratified investment plan throughout a particular reporting period in a particular fiscal year may elect in the prescribed form containing prescribed information, in respect of a series of the stratified investment plan, that the value of A, described in subparagraph 1 of the second paragraph, be determined for the particular reporting period as if an election under section 63 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, in respect of the series, were in effect, if

(1) the investment plan is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act throughout the particular reporting period;

(2) units of the series are issued, distributed or offered for sale in the particular fiscal year and immediately before the issuance, distribution or offering for sale no units of the series are issued and outstanding; and

(3) no election under section 433.19.1 or 433.19.11 is in effect in respect of the series and the particular fiscal year.

For the purposes of subparagraph i of subparagraph *a* of subparagraph 4 of the second paragraph, a reporting period to which this paragraph applies is, in respect of a particular reporting period, a reporting period preceding the particular reporting period provided that the particular reporting period ends no later than two years after the end of the fiscal year of the financial institution that includes the preceding reporting period and the financial institution has been a selected listed financial institution throughout the preceding reporting period.

If a selected listed financial institution is a non-stratified investment plan, this section applies, in respect of a particular reporting period, only if an election under section 49 or 61 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations or under section 433.19.1 or 433.19.10 is in effect throughout the particular reporting period.

"**433.16.3.** A selected listed financial institution that is a stratified investment plan throughout a particular reporting period in a particular fiscal year may elect, in respect of a series of the stratified investment plan (other than an exchange-traded series), in the prescribed form containing prescribed information that the value of A in the formula in the first paragraph of section 433.16.2 be determined as if an election under paragraph *b* of section 63.1 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) had been made, in respect of the series, if

(1) the investment plan is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act throughout the particular reporting period;

(2) units of the series are issued, distributed or offered for sale in the particular fiscal year and immediately before the issuance, distribution or offering for sale no units of the series are issued and outstanding;

(3) no election under section 433.19.1 or 433.19.11 is in effect in respect of the series and the particular fiscal year; and

(4) paragraph *d* of section 62 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations would not be applicable to the series if Québec were a participating province within the meaning of subsection 1 of section 123 of the Excise Tax Act."

(2) Subsection 1 has effect from 1 January 2013. However, when section 433.16.2 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, subparagraphs *a* and *b* of subparagraph 1 of the second paragraph of section 433.16.2 of the Act are to be read as follows:

"(*a*) where the financial institution is a stratified investment plan, the product obtained by multiplying the value A would have in the formula in subsection 1 of section 48 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), determined as regards Québec for the reporting period of the financial institution for the purposes of Part IX of that Act that includes 1 January 2013, if Québec were a participating province within the meaning of subsection 1 of section 123 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, and

"(*b*) where the financial institution is a non-stratified investment plan, the product obtained by multiplying the value A would have in the formula in subsection 2 of section 48 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, determined as regards Québec for the reporting period of the financial institution for the purposes of Part IX of the Excise Tax Act that includes 1 January 2013, if Québec were a participating province within the meaning of subsection 1 of section 123 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;".

752. (1) Section 433.17 of the Act is replaced by the following section:

"**433.17.** Where a selected listed financial institution is not a selected listed financial institution for the purposes of Part IX 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 or 433.16.2 determined as if an election under subsection 4 of section 225.2 of the Excise Tax Act were in effect and 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 when the election made under this section is in effect."

(2) Subsection 1 has effect from 1 January 2013.

753. (1) The Act is amended by inserting the following sections after section 433.19:

"**433.19.1.** If a selected listed financial institution is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and it is an investment plan, it may,

(1) where the financial institution is a stratified investment plan (other than a mortgage investment corporation), elect, in respect of a series of the investment plan (other than an exchange-traded series), that the value of A in the formula in the first paragraph of section 433.16.2 for a reporting period in a fiscal year in which the election is in effect be determined as if an election under section 49 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act in respect of the series were in effect throughout the reporting period; or

(2) where the financial institution is a non-stratified investment plan (other than an exchange-traded fund or a mortgage investment corporation), elect that the value of A in the formula in the first paragraph of section 433.16.2 for a reporting period in a fiscal year in which the election is in effect be determined as if an election under section 49 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations were in effect throughout the reporting period.

An election under the first paragraph is not to become effective if

(1) on the day on which the election is otherwise to become effective, an election made by the financial institution under section 433.19.7 or 433.19.11 in respect of the series, in the case of a stratified investment plan, or under section 433.19.7 or 433.19.10 in respect of the investment plan, in the case of a non-stratified investment plan, is in effect;

(2) on the day on which the election is otherwise to become effective, an election made by the financial institution under section 433.19.4 is in effect; or

(3) on 30 September immediately preceding the day on which the election is otherwise to become effective, less than 90% of the total value of the units of the series or of the investment plan, as the case may be, is held by individuals or specified investors in the investment plan.

"**433.19.2.** An election under section 433.19.1 is to

(1) be made in the prescribed form containing prescribed information;

(2) set out the first fiscal year of the financial institution in which it is to be in effect; and

(3) specify whether the investment plan's percentages, or the investment plan's percentages for the series of the investment plan to which the election relates, which are used in determining the value of A in the formula in the first paragraph of section 433.16.2, are to be determined on a daily basis, a weekly basis, a monthly basis or a quarterly basis.

If an election under section 433.19.1 ceases to have effect on a particular day, any subsequent election under that section is not a valid election unless the first day of the fiscal year set out in the subsequent election is a day that is at least three years after the particular day.

"**433.19.3.** An election made under section 433.19.1 by a person becomes effective on the first day of the person's fiscal year that is set out in the election and ceases to have effect on the earliest of

(1) where, in a particular fiscal year of the person, more than 10% of the total value either of the units of the series in respect of which the election is in effect, if the person is a stratified investment plan, or of the units of the investment plan, if the person is a non-stratified investment plan, is held by persons other than individuals or specified investors in the investment plan for the particular fiscal year, the first day immediately following the particular fiscal year;

(2) the first day of the person's fiscal year in which the person either ceases to be an investment plan or a selected listed financial institution or becomes a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or a mortgage investment corporation;

(3) where the person is a stratified investment plan, the first day of the person's fiscal year in which the series in respect of which the election is in effect becomes an exchange-traded series, or where the person is a non-stratified investment plan, the first day of the person's fiscal year in which the person becomes an exchange-traded fund; and

(4) the day on which a revocation of the election becomes effective.

A person that has made an election under section 433.19.1 may revoke the election by filing a notice of revocation with the Minister in the prescribed form containing prescribed information, and the revocation becomes effective on the first day of a particular fiscal year of the person that begins at least three years after the election became effective.

"**433.19.4.** If a selected listed financial institution is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and it is an investment plan, it may,

(1) where the financial institution is a stratified investment plan, elect that the value of A in the formula in the first paragraph of section 433.16.2 for a reporting period in a fiscal year in which the election is in effect be determined as if an election under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act were in effect throughout the reporting period; or

(2) where the financial institution is an investment plan that is neither a non-stratified investment plan referred to in the fifth paragraph of section 433.16.2 nor a stratified investment plan, elect that the value of C in the formula in the first paragraph of section 433.16 for a reporting period in the fiscal year in which the election is in effect be determined as if an election under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations were in effect throughout the reporting period.

An election made under the first paragraph is not to become effective if, on the day on which the election is otherwise to become effective, an election made by the financial institution under section 433.19.1 or 433.19.11 in respect of a series, in the case of a stratified investment plan, or under section 433.19.1 or 433.19.10 in respect of the investment plan, in the case of a non-stratified investment plan, is in effect.

"**433.19.5.** An election under section 433.19.4 is to

(1) be made in the prescribed form containing prescribed information; and

(2) set out the first fiscal year of the financial institution in which the election is to be in effect.

If an election under section 433.19.4 ceases to have effect on a particular day, any subsequent election under that section is not a valid election unless the first day of the fiscal year set out in the subsequent election is a day that is at least three years after the particular day.

"**433.19.6.** An election made under section 433.19.4 by a person becomes effective on the first day of the person's fiscal year that is set out in the election and ceases to have effect on the earlier of

(1) the first day of the person's fiscal year in which the person either ceases to be an investment plan or a selected listed financial institution or becomes a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and

(2) the day on which a revocation of the election becomes effective.

A person that has made an election under section 433.19.4 may revoke the election by filing a notice of revocation with the Minister in the prescribed form containing prescribed information, and the revocation becomes effective on the first day of a particular fiscal year of the person that begins at least three years after the election became effective.

"**433.19.7.** If a selected listed financial institution is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and it is an investment plan, it may,

(1) where the financial institution is a stratified investment plan, elect, in respect of a series of the investment plan, that the value of A in the formula in the first paragraph of section 433.16.2 for a reporting period in a fiscal year in which the election is in effect be determined as if an election under subsection 1 of section 18 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act in respect of the series were in effect throughout the reporting period; or

(2) where the financial institution is an investment plan (other than a stratified investment plan), elect, in respect of the investment plan, that the value of C in the formula in the first paragraph of section 433.16 for a reporting period in a fiscal year in which the election is in effect be determined as if an election under subsection 2 of section 18 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations in respect of the investment plan were in effect throughout the reporting period.

An election made under the first paragraph is not to become effective if, on the day on which the election is otherwise to become effective, an election made by the financial institution under section 433.19.1 or 433.19.11 in respect of the series, in the case of a stratified investment plan, or under section 433.19.1 or 433.19.10 in respect of the investment plan, in the case of a non-stratified investment plan, is in effect.

"**433.19.8.** An election under section 433.19.7 is to

(1) be made in the prescribed form containing prescribed information;

(2) set out the first fiscal year of the investment plan in which the election is to be in effect; and

(3) specify whether the attribution points in respect of the investment plan or a series of the investment plan, as the case may be, which are used in

determining the value of C in the formula in the first paragraph of section 433.16 or the value of A in the formula in the first paragraph of section 433.16.2, are to be quarterly, monthly, weekly or daily.

If an election under section 433.19.7 ceases to have effect on a particular day, any subsequent election under that section is not a valid election unless the first day of the fiscal year set out in the subsequent election is a day that is at least three years after the particular day.

"**433.19.9.** An election made under section 433.19.7 by a person becomes effective on the first day of the person's fiscal year that is set out in the election and ceases to have effect on the earlier of

(1) the first day of the person's fiscal year in which the person either ceases to be an investment plan or a selected listed financial institution or becomes a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and

(2) the day on which a revocation of the election becomes effective.

A person that has made an election under section 433.19.7 may revoke the election by filing a notice of revocation with the Minister in the prescribed form containing prescribed information, and the revocation becomes effective on the first day of a particular fiscal year of the person that begins at least three years after the election became effective.

"**433.19.10.** A selected listed financial institution that is a non-stratified investment plan throughout a particular reporting period in a particular fiscal year may elect in the prescribed form containing prescribed information that the value of A in the formula in the first paragraph of section 433.16.2 be determined as if an election under section 61 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) had been made in respect of the particular fiscal year if

(1) the investment plan is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act throughout the particular reporting period;

(2) units of the investment plan are issued, distributed or offered for sale in the particular fiscal year and immediately before the issuance, distribution or offering for sale no units of the investment plan are issued and outstanding; and

(3) no election under section 433.19.1 or the third paragraph of section 433.16 is in effect in respect of the investment plan and the particular fiscal year.

An election made under the first paragraph by a non-stratified investment plan is to specify whether the investment plan's percentage as regards Québec,

which is used in determining the value of A in the formula in the first paragraph of section 433.16.2, is to be determined by using investor percentages and whether that percentage is to be determined on a daily basis, a weekly basis, a monthly basis or a quarterly basis.

"**433.19.11.** A selected listed financial institution that is a stratified investment plan throughout a particular reporting period in a particular fiscal year may elect in the prescribed form containing prescribed information that the value of A in the formula in the first paragraph of section 433.16.2 be determined in respect of a particular series of the investment plan as if an election under section 64 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) had been made in respect of the particular series and the particular fiscal year if

(1) the investment plan is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act throughout the particular reporting period;

(2) units of the series of the investment plan are issued, distributed or offered for sale in the particular fiscal year and immediately before the issuance, distribution or offering for sale no units of the series are issued and outstanding; and

(3) no election made under section 433.19.1 or the third paragraph of section 433.16.2 is in effect in respect of the particular series and the particular fiscal year.

An election made under the first paragraph by a stratified investment plan in respect of a series of the investment plan is to specify whether the investment plan's percentage for the series and as regards Québec, which is used in determining the value of A in the formula in the first paragraph of section 433.16.2, is to be determined by using investor percentages and whether that percentage is to be determined on a daily basis, a weekly basis, a monthly basis or a quarterly basis.

"**433.19.12.** A selected listed financial institution that is an exchange-traded fund, but is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) throughout a reporting period in a particular fiscal year, may apply to the Minister to use particular methods, for the particular fiscal year that ends in a particular taxation year, to determine

(1) where the financial institution is a stratified investment plan, the financial institution's percentage, for each exchange-traded series of the financial institution and as regards Québec for the particular taxation year, that is used in determining the value of A in the formula in the first paragraph of section 433.16.2; and

(2) where the financial institution is a non-stratified investment plan, the financial institution's percentage, as regards Québec for the particular taxation year, that is referred to in subparagraph 3 of the second paragraph of section 433.16.

"**433.19.13.** An application under section 433.19.12 is to

(1) be made in the prescribed form containing prescribed information;

(2) include, if the financial institution is a stratified investment plan, the particular methods to be used for each exchange-traded series of the financial institution or, if the financial institution is a non-stratified investment plan, the particular methods to be used by the financial institution; and

(3) be filed with the Minister, in the manner determined by the Minister, on or before the day that is 180 days before the first day of the fiscal year for which the application is made or any later day determined by the Minister.

The Minister shall consider an application made under the first paragraph and notify the financial institution in writing of the Minister's decision to authorize or deny the use of the particular methods described in the application, on or before the latest of

(1) the day that is 180 days after the receipt of the application;

(2) the day that is 180 days before the first day of the fiscal year for which the application is made; and

(3) the day that the Minister may specify, if the day is set out in a written application filed by the financial institution with the Minister.

An authorization granted under the second paragraph in respect of a fiscal year of a financial institution ceases to have effect on the first day of the fiscal year and, for the purposes of this Title, is deemed never to have been granted, if

(1) the Minister revokes the authorization and sends a notice of revocation to the financial institution at least 60 days before the first day of the fiscal year; or

(2) the financial institution files with the Minister, in the manner determined by the Minister, a notice of revocation in the prescribed form containing prescribed information on or before the first day of the fiscal year.

"**433.19.14.** Where, in accordance with the second paragraph of section 433.19.13, the Minister authorizes the use of particular methods for a fiscal year of a selected listed financial institution, the following rules apply:

(1) if the financial institution is a stratified investment plan, the percentage for the taxation year in which the fiscal year ends that is used in determining, for an exchange-traded series of the financial institution, the value of A in the formula in the first paragraph of section 433.16.2 is determined in accordance with those particular methods;

(2) if the financial institution is a non-stratified investment plan, the percentage for the taxation year in which the fiscal year ends that is referred to in subparagraph 3 of the second paragraph of section 433.16 is determined in accordance with those particular methods; and

(3) to determine the percentage referred to in paragraph 1 or 2, the particular methods must be used consistently by the financial institution throughout the fiscal year and as specified in the application it filed for that purpose.

"**433.19.15.** A selected listed financial institution that is a stratified investment plan, but is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), may elect, in respect of a series of the financial institution, that paragraph *a* of subsection 3 of section 225.4 of that Act not be taken into account for the purpose of determining the financial institution's percentage, for the series and as regards Québec, that is used in determining the value of A in the formula in the first paragraph of section 433.16.2 for a reporting period in a fiscal year in which the election is in effect.

A selected listed financial institution that is a non-stratified investment plan, but is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, may elect that paragraph *a* of subsection 4 of section 225.4 of that Act not be taken into account for the purpose of determining the financial institution's percentage as regards Québec that is used in determining the value of C in the formula in the first paragraph of section 433.16 or the value of A in the formula in the first paragraph of section 433.16.2, as the case may be, for a reporting period in a fiscal year in which the election is in effect.

A selected listed financial institution that is a pension entity of a pension plan or a private investment plan, but is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, may elect that paragraph *a* of subsection 5 of section 225.4 of that Act not be taken into account for the purpose of determining the financial institution's percentage as regards Québec that is used in determining the value of C in the formula in the first paragraph of section 433.16 for a reporting period in a fiscal year in which the election is in effect.

"**433.19.16.** An election under section 433.19.15 is to

(1) be made in the prescribed form containing prescribed information;

(2) set out the first fiscal year of the person during which the election is to be in effect; and

(3) be filed with the Minister, in the manner determined by the Minister, on or before the first day of the fiscal year or any later day determined by the Minister.

If an election under section 433.19.15 is revoked and such revocation becomes effective on a particular day, in accordance with section 433.19.17, any subsequent election under section 433.19.15 is not a valid election unless the first day of the fiscal year set out in the subsequent election is a day that is at least five years after the particular day or any earlier day as the Minister may determine on application by the person.

"**433.19.17.** An election made under section 433.19.15 by a person becomes effective on the first day of the fiscal year of the person that is specified in the election and ceases to have effect on the earliest of

(1) the first day of the fiscal year of the person in which the person ceases to be a selected listed financial institution;

(2) the first day of the fiscal year of the person in which the person becomes a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15);

(3) in the case of an election made under the first paragraph of section 433.19.15, the first day of the fiscal year of the person in which the person ceases to be a stratified investment plan;

(4) in the case of an election made under the second paragraph of section 433.19.15, the first day of the fiscal year of the person in which the person ceases to be a non-stratified investment plan;

(5) in the case of an election made under the third paragraph of section 433.19.15, the first day of the fiscal year of the person in which the person ceases to be a pension entity or a private investment plan, as the case may be; and

(6) the day on which a revocation of the election becomes effective.

A person that has made an election under section 433.19.15 may revoke the election and the revocation becomes effective on the first day of a particular fiscal year of the person that is at least five years after the effective date of the election or, if the Minister authorizes it, on the first day of an earlier fiscal year of the person.

A person that intends to revoke an election under the second paragraph shall file with the Minister, in the manner determined by the Minister, a notice of revocation in the prescribed form containing prescribed information on or before the first day of the particular fiscal year or of the earlier fiscal year, as the case may be.

"**433.19.18.** For the purposes of section 433.16.2 and the first paragraph of section 433.19.19, the attribution point that is used in determining the value of A in the formula in the first paragraph of section 433.16.2 in respect of a series, where the financial institution is a stratified investment plan, means, for all taxation years of the investment plan in which a fiscal year that ends in the calendar year 2013 ends and for the taxation year that precedes the earliest of those taxation years, the day determined by the financial institution, which day must be in the calendar year 2012, if

(1) no election made by the financial institution under section 433.19.7 in respect of a series of the investment plan is in effect throughout a fiscal year of the investment plan that ends before 1 January 2014; and

(2) the investment plan is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) throughout a reporting period in a fiscal year that ends in the calendar year 2013.

For the purposes of section 433.16 and the second paragraph of section 433.19.19, the attribution point that is used in determining the percentage referred to in subparagraph 3 of the second paragraph of section 433.16, where the financial institution is a non-stratified investment plan, means, for all taxation years of the investment plan in which a fiscal year that ends in the calendar year 2013 ends and for the taxation year that precedes the earliest of those taxation years, the day determined by the financial institution, which day must be in the calendar year 2012, if

(1) no election made by the financial institution under section 433.19.7 in respect of the investment plan is in effect throughout a fiscal year of the investment plan that ends before 1 January 2014; and

(2) the investment plan is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act throughout a reporting period in a fiscal year that ends in the calendar year 2013.

"**433.19.19.** If a selected listed financial institution is a stratified investment plan throughout a reporting period in a particular fiscal year that ends in the calendar year 2013, no election under section 433.19.1 or 433.19.11 is in effect in respect of a series of the financial institution throughout a fiscal year that ends in the calendar year 2013, no election under section 433.19.4 is in effect throughout such a fiscal year and the investment plan is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), the financial institution may elect in the prescribed form containing prescribed information that, in respect of each of its series (other than an exchange-traded series), the financial institution's percentage for each of those series and as regards Québec, which is used in determining the value of A in the formula in the first paragraph of section 433.16.2, for a taxation year (in this section referred to as the "specified taxation year") that is either the taxation year in which the particular fiscal year

ends or the taxation year preceding that taxation year, correspond to the percentage that would be the financial institution's percentage determined under section 30 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act for the specified taxation year if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act and the following assumptions were taken into account:

(1) where, on an attribution point in respect of the series for the specified taxation year that is used in determining the value of A in the formula in the first paragraph of section 433.16.2, less than 10% of the total value of the units of the series are held by investors (in this section referred to as "institutional investors") that are neither individuals nor specified investors in the financial institution for the particular fiscal year, all units of the series held, on the attribution point, by an institutional investor in respect of which the financial institution does not know, on 31 December 2013, the institutional investor's investor percentage as regards Québec as of the attribution point did not exist on the attribution point;

(2) where subparagraph 1 does not apply in respect of an attribution point in respect of the series for the specified taxation year that is used in determining the value of A in the formula in the first paragraph of section 433.16.2 and, on the attribution point, less than 10% of the total value of the units of the series held by institutional investors are held by particular institutional investors in respect of which the financial institution does not know, on 31 December 2013, the institutional investor's investor percentage as regards Québec as of the attribution point, all units of the series held, on the attribution point, by the particular institutional investors did not exist on the attribution point;

(3) where subparagraphs 1 and 2 do not apply in respect of an attribution point in respect of the series for the specified taxation year that is used in determining the value of A in the formula in the first paragraph of section 433.16.2, any institutional investor that holds, on the attribution point, units of the series was an individual; and

(4) section 30 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations was amended by replacing "October 15 of the calendar year" and "December 31 of the calendar year" wherever they appear by "December 31, 2013".

If a selected listed financial institution is a non-stratified investment plan (other than an exchange-traded fund) throughout a reporting period in a particular fiscal year that ends in the calendar year 2013, no election under any of sections 433.19.1, 433.19.4 and 433.19.10 is in effect in respect of the investment plan throughout a fiscal year that ends in the calendar year 2013 and the financial institution is not a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, the financial institution may elect in the prescribed form containing prescribed information that, in respect of the investment plan, the financial institution's percentage as regards Québec that is referred to in subparagraph 3 of the second paragraph of section 433.16, for

a specified taxation year, correspond to the percentage that would be the financial institution's percentage determined under section 32 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations for the specified taxation year if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act and the following assumptions were taken into account:

(1) where, on an attribution point in respect of the financial institution for the specified taxation year that is used in determining the value of C in the formula in the first paragraph of section 433.16, less than 10% of the total value of the units of the financial institution are held by institutional investors, all units of the financial institution held, on the attribution point, by an institutional investor in respect of which the financial institution does not know, on 31 December 2013, the institutional investor's investor percentage as regards Québec as of the attribution point did not exist on the attribution point;

(2) where subparagraph 1 does not apply in respect of an attribution point in respect of the financial institution for the specified taxation year that is used in determining the value of C in the formula in the first paragraph of section 433.16 and, on the attribution point, less than 10% of the total value of the units of the financial institution held by institutional investors are held by particular institutional investors in respect of which the financial institution does not know, on 31 December 2013, the institutional investor's investor percentage as regards Québec as of the attribution point, all units of the financial institution held, on the attribution point, by the particular institutional investors did not exist on the attribution point;

(3) where subparagraphs 1 and 2 do not apply in respect of an attribution point in respect of the financial institution for the specified taxation year that is used in determining the value of C in the formula in the first paragraph of section 433.16, any institutional investor that holds, on the attribution point, units of the financial institution was an individual; and

(4) section 32 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations was amended by replacing "October 15 of the calendar year" and "December 31 of the calendar year" wherever they appear by "December 31, 2013"."

(2) Subsection 1 has effect from 1 January 2013.

754. (1) Section 433.20 of the Act is amended by replacing the portion before paragraph 2 by the following:

"**433.20.** In determining an amount that a selected listed financial institution is required to add or may deduct under section 433.16 or 433.16.2 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 or subparagraph 4 of the second paragraph of section 433.16.2; and”.

(2) Subsection 1 has effect from 1 January 2013.

755. (1) Section 433.21 of the Act is replaced by the following section:

“**433.21.** For the purposes of sections 433.16 and 433.16.2, 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 or subparagraph 4 of the second paragraph of section 433.16.2 as if that amount were an input tax refund.”

(2) Subsection 1 has effect from 1 January 2013.

756. (1) The Act is amended by inserting the following after section 433.21:

“4. — *Tax adjustment transfers*

“**433.22.** A selected listed financial institution that is an investment plan and the manager of the investment plan may jointly elect to have the rules of the third paragraph apply in relation to a particular reporting period of the manager in which the election is in effect, if, for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), the investment plan is a registrant and is not a selected listed financial institution.

The rules of the third paragraph apply if an investment plan that is a selected listed financial institution and the manager of the investment plan have made a joint election under subsection 1 of section 55 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act in relation to a particular reporting period of the manager in which the election is in effect.

The rules to which the first and second paragraphs refer are the following:

(1) for the investment plan, no amount of tax under subsection 1 of section 165 of the Excise Tax Act or under any of sections 212, 218 and 218.01 of that Act is to be taken into account in determining the value of A in the formula in the first paragraph of section 433.16 or 433.16.2, as the case may be, and no amount of tax under any of sections 16, 17, 18 and 18.0.1 is to be taken into account in determining the value of F in the formula in the first paragraph of section 433.16 or the value of D in the formula in the first paragraph of section 433.16.2, as the case may be, if

(*a*) the amount of tax is attributable to a supply made by the manager to the investment plan, and

(*b*) the amount of tax became payable by the investment plan or was paid by the investment plan without having become payable at a time that is

i. during the manager's particular reporting period,

ii. at a time when an election referred to in the first or second paragraph is in effect between the investment plan and the manager, and

iii. at a time when no election referred to in the first or second paragraph of section 470.2, as the case may be, is in effect between the investment plan and the manager;

(2) for the investment plan, sections 433.16 and 433.16.2 do not apply in determining its net tax for a reporting period of the investment plan throughout which an election referred to in the first or second paragraph, as the case may be, and an election referred to in the first or second paragraph of section 470.2, as the case may be, are both in effect between the investment plan and the manager, and in which the manager's particular reporting period ends; and

(3) if the manager is not a selected listed financial institution throughout its particular reporting period, the manager may deduct the negative amount that the investment plan could otherwise have deducted under section 433.16 or 433.16.2 for a particular reporting period of the investment plan, where the manager has paid or credited the negative amount to the investment plan, and the manager shall include the positive amount that the investment plan would otherwise have been required to include under either of those sections for the investment plan's particular reporting period, if the negative or positive amount were determined on the basis of the following assumptions:

(*a*) the beginning of the investment plan's particular reporting period coincided with the later of the beginning of the manager's particular reporting period and the day in the manager's particular reporting period on which an election referred to in the first or second paragraph, as the case may be, between the investment plan and the manager becomes effective,

(*b*) the end of the investment plan's particular reporting period coincided with the earlier of the end of the manager's particular reporting period and the day in the manager's particular reporting period on which an election referred to in the first or second paragraph, as the case may be, between the investment plan and the manager ceases to have effect,

(*c*) subparagraphs 1 and 2 did not apply in respect of the investment plan's particular reporting period, and

(*d*) if, at any time in the investment plan's particular reporting period, no election referred to in the first or second paragraph of section 470.2, as the case may be, is in effect between the investment plan and the manager, an amount of tax that became payable by the investment plan, or that was paid by the investment plan without having become payable, at that time is included in

determining the negative or positive amount only if the amount of tax is attributable to a supply made by the manager to the investment plan.

An election under the first paragraph is to

(1) be made in the prescribed form containing prescribed information;

(2) set out the day on which the election is to become effective; and

(3) be filed with the Minister, in the manner determined by the Minister, before the day on which the election is to become effective or any later day determined by the Minister.

"**433.23.** An election made under the first paragraph of section 433.22 by a particular person that is a manager and another person that is an investment plan ceases to have effect on the earliest of

(1) the day on which the particular person ceases to be the manager of the other person;

(2) the day on which the other person ceases to be an investment plan or a selected listed financial institution;

(3) the day on which the other person becomes a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and

(4) the day on which a revocation of the election becomes effective.

A manager or an investment plan that made an election under the first paragraph of section 433.22 may revoke the election and the revocation becomes effective on the day it specifies.

A person that intends to revoke an election under the second paragraph shall file with the Minister, in the manner determined by the Minister, a notice of revocation in the prescribed form containing prescribed information on or before the day specified under that paragraph or any later day determined by the Minister.

A revocation by a person of an election under the second paragraph becomes effective only if the person notifies, before the day specified under that paragraph, the other person with whom the person made the election.

"**433.24.** If a manager and an investment plan made an election referred to in the first or second paragraph of section 433.22, as the case may be, and that election is in effect during a reporting period of the manager, the manager and the investment plan are solidarily liable for any amount owing in respect of the net tax for that reporting period and for any interest or penalties in respect of such an amount.

"5. — *Information sharing*

"**433.25.** In this subdivision 5,

"affiliated group" means a group of investment plans, each member of which is affiliated with each other member of the group;

"qualifying investor", in a particular investment plan for a particular calendar year, means a person that is an investment plan and a selected investor in the particular investment plan for the particular year and that

(1) is neither a qualifying small investment plan for the fiscal year of the person that includes 30 September of the particular year nor a private investment plan, or a pension entity of a pension plan, that meets the conditions of subparagraph 5 of the first paragraph of section 433.15.2 throughout that fiscal year;

(2) is a selected listed financial institution throughout the fiscal year of the person that includes 30 September of the particular year; or

(3) is a member of an affiliated group,

(*a*) the members of which together hold units of the particular investment plan with a total value of $10,000,000 or more as of 30 September of the particular year, or

(*b*) any member of which is a selected listed financial institution throughout the fiscal year of the member that includes 30 September of the particular year;

"selected investor", in a particular investment plan for a particular calendar year, means a person (other than an individual or a distributed investment plan) that is resident in Canada and that meets the following criteria:

(1) if the person is an investment plan, the person holds units of the particular investment plan with a total value of less than $10,000,000 as of 30 September of the particular year; and

(2) in any other case,

(*a*) if the particular investment plan is a stratified investment plan, for each series of the particular investment plan in which the person holds units, the person holds units of the series with a total value of less than $10,000,000, as of 30 September of the particular year, or

(*b*) if the particular investment plan is a non-stratified investment plan, the person holds units of the particular investment plan with a total value of less than $10,000,000, as of 30 September of the particular year;

"selected non-stratified investment plan" means a non-stratified investment plan that is a selected listed financial institution and not an exchange-traded fund;

"selected stratified investment plan" means a stratified investment plan that is a selected listed financial institution;

"specified investor" in a particular distributed investment plan for a fiscal year of the particular investment plan that ends in a particular calendar year means a person (other than an individual or a distributed investment plan) that holds units of the particular investment plan as of 30 September of the particular year and that meets the following criteria:

(1) if the person is an investment plan,

(*a*) the person holds units of the particular investment plan with a total value of less than $10,000,000 as of 30 September of the particular year,

(*b*) on or before 31 December of the particular year, the person has not notified the particular investment plan that the person is a qualifying investor in the particular investment plan for the particular year, and

(*c*) the particular investment plan neither knows nor ought to know that the person is a qualifying investor in the particular investment plan for the particular year; and

(2) in any other case,

(*a*) if the particular investment plan is a stratified investment plan, for each series of the particular investment plan in which the person holds units, the person holds units of the series with a total value of less than $10,000,000, as of 30 September of the particular year, or

(*b*) if the particular investment plan is a non-stratified investment plan, the person holds units of the particular investment plan with a total value of less than $10,000,000, as of 30 September of the particular year.

For the purposes of the definition of "affiliated group" in the first paragraph, members affiliated with each other are

(1) pension entities of the same pension plan;

(2) trusts governed by the same deferred profit sharing plan, employee benefit plan, profit sharing plan, registered supplementary unemployment benefit plan, retirement compensation arrangement or employee trust, within the meaning assigned to those expressions by section 1 of the Taxation Act (chapter I-3);

(3) employee life and health trusts, within the meaning of section 1 of the Taxation Act, established for the same employees; or

(4) related persons.

“**433.26.** Every person (other than an individual) that holds units of a selected non-stratified investment plan and that is not a specified investor in the investment plan shall, if the investment plan makes a written request during a calendar year, provide to the investment plan the person’s investor percentage as regards Québec as of 30 September of that calendar year and the number of units held on that day by the person in the investment plan on or before the later of

(1) 15 November of the calendar year; and

(2) the day that is 45 days after the day on which the person receives the request.

Every person (other than an individual) that holds units of a series (other than an exchange-traded series) of a selected stratified investment plan and that is not a specified investor in the investment plan shall, if the investment plan makes a written request during a calendar year, provide to the investment plan the person’s investor percentage as regards Québec as of 30 September of that calendar year and the number of units held on that day by the person in each series (other than an exchange-traded series) of the investment plan on or before the later of

(1) 15 November of the calendar year; and

(2) the day that is 45 days after the day on which the person receives the request.

“**433.27.** Every person that holds units of a selected non-stratified investment plan and that is a selected investor in the investment plan for a calendar year shall, if the investment plan makes a written request during the calendar year, provide to the investment plan the prescribed information on or before the later of

(1) 15 November of the calendar year; and

(2) the day that is 45 days after the day on which the person receives the request.

Every person that holds units of a series (other than an exchange-traded series) of a selected stratified investment plan and that is a selected investor in the investment plan for a calendar year shall, if the investment plan makes a written request during the calendar year, provide to the investment plan the prescribed information on or before the later of

(1) 15 November of the calendar year; and

(2) the day that is 45 days after the day on which the person receives the request.

The first and second paragraphs do not apply in respect of a person, for a calendar year, in respect of an investment plan, if the person

(1) is a qualifying investor in the investment plan for the calendar year; and

(2) provides the information required under section 433.29 to the investment plan on or before 15 November of the calendar year.

"**433.28.** Every person that sells or distributes units of a selected non-stratified investment plan or that sells or distributes units of a series (other than an exchange-traded series) of a selected stratified investment plan shall, if the investment plan makes a written request during a calendar year, provide to the investment plan the number of units of the investment plan, in the case of a non-stratified investment plan, or the number of units of each series (other than an exchange-traded series) of the investment plan, in the case of a stratified investment plan, held by clients of the person resident in Québec on 30 September of that calendar year and the number of units of the investment plan, in the case of a non-stratified investment plan, or the number of units of each series (other than an exchange-traded series) of the investment plan, in the case of a stratified investment plan, held by clients of the person resident in Canada on that day, on or before the later of

(1) 15 November of the calendar year; and

(2) the day that is 45 days after the day on which the person receives the request.

"**433.29.** Every person that holds units of a selected non-stratified investment plan and that is a qualifying investor in the investment plan for a calendar year shall provide to the investment plan, on or before 15 November of the calendar year,

(1) notice that the person is a qualifying investor in the investment plan for the calendar year;

(2) the number of units held on 30 September of the calendar year by the person in the investment plan; and

(3) the person's investor percentage as regards Québec as of 30 September of the calendar year.

Every person that holds units of a series (other than an exchange-traded series) of a selected stratified investment plan and that is a qualifying investor in the investment plan for a calendar year shall provide to the investment plan, on or before 15 November of the calendar year,

(1) notice that the person is a qualifying investor in the investment plan for the calendar year;

(2) the number of units held on 30 September of the calendar year by the person in each series (other than an exchange-traded series) of the investment plan; and

(3) the person's investor percentage as regards Québec as of 30 September of the calendar year.

"**433.30.** Despite sections 433.26 to 433.29, every person that is resident in Canada during the calendar year 2012 and that is a prescribed person shall, if the investment plan described in the second paragraph makes a written request, provide to the investment plan the prescribed information on or before the day that is 45 days after the day on which the person receives the request.

The investment plan to which the first paragraph refers is a selected listed financial institution (other than an exchange-traded fund) that has determined a particular day, in accordance with section 433.19.18, as being the attribution point in respect of a reporting period in the fiscal year of the selected listed financial institution that ends in the calendar year 2013.

"**433.31.** Every person that fails to provide, on request made by a distributed investment plan in accordance with any of sections 433.26 to 433.28, the information described in that section to the investment plan within the time limit provided for in that section, or that misstates such information to the investment plan, shall incur a penalty, for each such failure, equal to the lesser of $10,000 and 0.01% of the total value, on 30 September of the calendar year set out in the request, of the units of the investment plan in respect of which that person was required to provide information to the investment plan in accordance with that section.

Every person that is required by section 433.29 to provide the information described in that section to a distributed investment plan on or before 15 November of a calendar year and that fails to do so shall incur a penalty, for each such failure, equal to the lesser of $10,000 and 0.01% of the total value, on 30 September of that calendar year, of the units of the investment plan held by the person on that day.

Every person that is required by section 433.30 to provide the information described in that section to a distributed investment plan on or before the day described in that section and that fails to do so, or that misstates such information to the investment plan, shall incur a penalty, for each such failure, equal to the lesser of $10,000 and 0.01% of the total value, on the particular day referred to in the second paragraph of that section, of the units of the investment plan in respect of which that person was required to provide information to the investment plan in accordance with that section.

"**433.32.** A distributed investment plan that obtains any information in respect of a person under any of sections 433.26 to 433.30 shall not, without the written consent of that person, knowingly use the information, communicate it, or allow it to be used or communicated, otherwise than in accordance with this Act."

(2) Subsection 1 has effect from 1 January 2013. However, section 433.31 of the Act does not apply in respect of information that is required to be provided to an investment plan on or before 21 October 2015.

757. (1) The Act is amended by inserting the following heading before section 434:

"IV. — Election of an accounting method".

(2) Subsection 1 has effect from 1 January 2013.

758. Section 434 of the Act is amended by striking out the third paragraph.

759. (1) Section 437.1 of the Act is replaced by the following section:

"**437.1.** Every person (other than an investment plan) that is required to file an interim return under section 470.1 for a reporting period shall, subject to the fifth paragraph, calculate the amount (in the fifth paragraph 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 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, and the percentage corresponding to the value that same C would have, for the financial institution as regards Québec, determined for the preceding taxation year, if each of those values were determined in accordance with the regulations made under that Act for the purposes of subsection 2.1 of section 228 of that Act and if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act;".

Every person that is an investment plan and that is required to file an interim return under section 470.1 for a reporting period in a particular fiscal year shall calculate the amount that is the net tax of the person for the reporting period, where

(1) no election under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or under section 433.19.4 is in effect throughout the particular fiscal year;

(2) in the case of a non-stratified investment plan, an election under section 49 or 61 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations or under section 433.19.1 or 433.19.10 is in effect throughout the particular fiscal year; and

(3) in the case of a stratified investment plan, an election under section 49 or 64 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations or under section 433.19.1 or 433.19.11, in respect of each series of the investment plan, is in effect throughout the particular fiscal year.

Every person that is a stratified investment plan in respect of which none of the conditions of the second paragraph are met and that is required to file an interim return under section 470.1 for a reporting period in a particular fiscal year shall, subject to the second paragraph of section 437.1.1, calculate the amount (in 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 the value of A in the formula in the first paragraph of section 433.16.2 were determined, for that reporting period, with reference to subsection 9 of section 48 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations.

Every person that is an investment plan (other than a stratified investment plan) in respect of which none of the conditions of the second paragraph are met and that is required to file an interim return under section 470.1 for a reporting period in a particular fiscal year shall, subject to the first paragraph of section 437.1.1, calculate the amount (in 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 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 preceding taxation year, for the financial institution as regards Québec, if that value were determined with reference to subsection 10 of section 48 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under that Act and if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act;".

Where a person (other than an investment plan) 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 regulations made under the Excise Tax Act for the purposes

of subsection 2.2 of section 228 of that Act and if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act;".

In this section, "investment plan" has the meaning assigned by section 433.15.1."

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

760. (1) The Act is amended by inserting the following section after section 437.1:

"**437.1.1.** If a person is a non-stratified investment plan and is required to file an interim return under section 470.1 for a reporting period in a particular fiscal year, if units of the investment plan are issued, distributed or offered for sale in the particular fiscal year that ends in a particular taxation year of the investment plan, if immediately before the issuance, distribution or offering for sale no units of the investment plan are issued and outstanding and if no election is in effect under any of sections 49, 60 and 61 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or under the third paragraph of section 433.16 or section 433.19.1 or 433.19.10, as the case may be, in respect of the investment plan and the particular fiscal year, the person shall calculate the amount (in 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, for each reporting period of the investment plan that precedes the reporting period that includes the reconciliation day, within the meaning of subparagraph ii of paragraph *a* of section 59 of those Regulations:

"(3) C is an estimate of the financial institution's percentage as regards Québec for the preceding taxation year of the financial institution that would be determined by the financial institution in accordance with paragraph *b* of section 59 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act;".

If a person is a stratified investment plan and is required to file an interim return under section 470.1 for a reporting period in a particular fiscal year, if units of a series of the investment plan are issued, distributed or offered for sale in a particular fiscal year that ends in a particular taxation year of the investment plan, if immediately before the issuance, distribution or offering for sale no units of the series are issued and outstanding and if no election is in effect under any of sections 49, 63 and 64 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations or under the third paragraph of section 433.16.2 or section 433.19.1 or 433.19.11, as the case may be, in respect of the series and the particular fiscal year, the person shall calculate the amount (in 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, for each reporting period of the investment plan that precedes the reporting period that includes the reconciliation day, within the meaning of subparagraph ii of paragraph *a* of section 62 of those Regulations, the value of A in the formula in the first paragraph of section 433.16.2 were determined for that reporting period with reference to paragraph *b* of section 62 of those Regulations."

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

761. (1) Section 437.2 of the Act is replaced by the following section:

"**437.2.** Where the interim net tax for a reporting period of the selected listed financial institution referred to in section 437.1 or 437.1.1 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."

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

762. (1) Section 437.4 of the Act is replaced by the following section:

"**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 or 437.1.1 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.

763. Section 443 of the Act is amended by adding the following paragraph:

"However, the Minister is not required to pay the refund to a person who is a registrant unless the Minister considers that all information, that is contact information or that is information relating to the identification and business activities of the person, to be given by the person on the application for registration made by the person under sections 407 to 412 has been provided and is accurate."

764. (1) Section 450.0.1 of the Act is amended

(1) by striking out the definitions of "participating employer", "pension entity" and "pension plan";

(2) by striking out the definition of “fiscal year”.

(2) Paragraph 1 of subsection 1 has effect from 23 September 2009.

765. Section 452 of the Act is repealed.

766. Section 457.1 of the Act is amended by striking out the fourth paragraph.

767. Section 457.1.3 of the Act is amended by striking out the definition of “fiscal year”.

768. Section 457.2 of the Act is amended by striking out the second paragraph.

769. (1) Section 458.0.1 of the Act is amended

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

“**458.0.1.** Subject to the second paragraph, where the reporting period of a registrant is a fiscal year or a period determined under section 461.1, the registrant shall, within one month after the end of each fiscal quarter of the registrant that ends in the reporting period, pay to the Minister an amount equal to”;

(2) by adding the following paragraph:

“A registrant that is both a selected listed financial institution and either a non-stratified investment plan having made an election under section 49 or 61 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or under section 433.19.1 or 433.19.10, as the case may be, or a stratified investment plan having made an election under section 49 or 64 of those Regulations or under section 433.19.1 or 433.19.11 in respect of each series of the plan, as the case may be, which election is in effect throughout a particular fiscal year, and whose reporting period is the particular fiscal year, shall, within one month after the end of each fiscal quarter of the registrant that ends in the reporting period, pay to the Minister an amount equal to the amount that would be the net tax of the registrant for the fiscal quarter if the fiscal quarter were a reporting period of the registrant.”

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012. However, where section 458.0.1 of the Act applies in respect of a reporting period that ends before 21 October 2015, it is to be read as if “within the meaning of section 458.1” were inserted after “a fiscal year” in the portion of the first paragraph before paragraph 1.

770. (1) The Act is amended by inserting the following section after section 458.0.1:

“**458.0.1.1.** If a selected listed financial institution is a non-stratified investment plan, if units of the investment plan are issued, distributed or offered for sale in a particular fiscal year of the investment plan that ends in a particular taxation year of the investment plan, if immediately before the issuance, distribution or offering for sale no units of the investment plan are issued and outstanding and if no election is in effect under any of sections 49, 60 and 61 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) or under section 433.19.1 or 433.19.10 or the third paragraph of section 433.16, as the case may be, in respect of the investment plan and the particular fiscal year, section 458.0.1 is to be read as follows for each fiscal quarter of the investment plan that precedes the fiscal quarter that includes the reconciliation day, within the meaning of subparagraph ii of paragraph *a* of section 59 of those Regulations:

“**458.0.1.** Where the reporting period of a registrant is a fiscal year or a period determined under section 461.1, the registrant shall, within one month after the end of each fiscal quarter of the registrant that ends in the reporting period, pay to the Minister an amount equal to 1/4 of the amount that would be the net tax of the registrant for the reporting period if subparagraph 3 of the second paragraph of section 433.16 were read as follows:

“(3) C is an estimate of the financial institution’s percentage as regards Québec for the preceding taxation year of the financial institution that would be determined by the financial institution in accordance with paragraph *c* of section 59 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act;”.”

If a selected listed financial institution is a stratified investment plan, if units of a series of the investment plan are issued, distributed or offered for sale in a particular fiscal year of the investment plan that ends in a particular taxation year of the investment plan, if immediately before the issuance, distribution or offering for sale no units of the series are issued and outstanding and if no election is in effect under any of sections 49, 63 and 64 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations or under section 433.19.1 or 433.19.11 or the third paragraph of section 433.16.2, as the case may be, in respect of the series and the particular fiscal year, section 458.0.1 is to be read as follows for each fiscal quarter of the investment plan that precedes the fiscal quarter that includes the reconciliation day, within the meaning of subparagraph ii of paragraph *a* of section 62 of those Regulations:

“**458.0.1.** Where the reporting period of a registrant is a fiscal year or a period determined under section 461.1, the registrant shall, within one month after the end of each fiscal quarter of the registrant that ends in the reporting period, pay to the Minister an amount equal to 1/4 of the amount that would

be the net tax of the registrant for the reporting period if subparagraph 1 of the second paragraph of section 433.16.2 were read as follows:

"(1) A is the value A would have in the formula in subsection 1 of section 48 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), determined for the particular period as regards Québec, if Québec were a participating province, within the meaning of subsection 1 of section 123 of that Act, and if paragraph *c* of section 62 of those Regulations were taken into account;".""

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

771. (1) Section 458.0.2 of the Act is amended by replacing the portion of the first paragraph before subparagraph 1 by the following:

"**458.0.2.** Subject to section 458.0.2.1, a registrant's instalment base for a particular reporting period of the registrant is the lesser of".

(2) Subsection 1 has effect from 1 January 2013.

772. (1) The Act is amended by inserting the following section after section 458.0.2:

"**458.0.2.1.** If a registrant is both a selected listed financial institution and a stratified investment plan that is not referred to in the second paragraph of section 458.0.1, in respect of a particular reporting period, and the registrant has made an election under section 433.19.4 or under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), which election is in effect throughout the particular reporting period, section 458.0.2 is to be read

(1) as if subparagraph *b* of subparagraph 1 of the first paragraph were replaced by the following subparagraph:

"(*b*) in any other case, the amount that would be the net tax for the particular reporting period if the value of A in the formula in the first paragraph of section 433.16.2 were determined, for that reporting period, with reference to paragraph *b* of subsection 6 of section 48 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15); and"; and

(2) as if subparagraph 1 of the second paragraph were replaced by the following subparagraph:

"(1) A is the amount that would be the net tax for the particular reporting period if the value of A in the formula in the first paragraph of section 433.16.2

were determined, for that reporting period, with reference to paragraph *a* of subsection 6 of section 48 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations;”.

If a registrant is both a selected listed financial institution and an investment plan within the meaning of section 433.15.1 that is neither a stratified investment plan, nor an investment plan referred to in the fifth paragraph of section 433.16.2 in respect of a particular reporting period, and the registrant has made an election under section 433.19.4 or under section 50 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations, which election is in effect throughout the particular reporting period, section 458.0.2 is to be read

(1) as if subparagraph *b* of subparagraph 1 of the first paragraph were replaced by the following subparagraph:

“(*b*) in any other case, the amount that would be the net tax for the particular reporting period if subparagraph *b* of subparagraph 3 of the second paragraph of section 433.16 were read as if “determined for the taxation year” were replaced by “determined for the preceding taxation year”; and”; and

(2) as if subparagraph 1 of the second paragraph were replaced by the following subparagraph:

“(1) A is the amount that would be the net tax for the particular reporting period if subparagraph *b* of subparagraph 3 of the second paragraph of section 433.16 were read as if “determined for the taxation year” were replaced by “determined for the preceding taxation year”;”.”

(2) Subsection 1 has effect from 1 January 2013.

773. (1) Section 458.0.3.1 of the Act is amended by replacing the portion of the first paragraph before subparagraph 1 by the following:

“**458.0.3.1.** For the purposes of subparagraph 2 of the first paragraph of section 458.0.1, where a person (other than an investment plan within the meaning of section 433.15.1) 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 that ends in the reporting period is equal to”.

(2) Subsection 1 has effect from 1 January 2013.

774. (1) Section 458.1 of the Act is repealed.

(2) Subsection 1 has effect from 21 October 2015. In addition, where section 458.1 of the Act applies after 31 December 2012, it is to be read

(1) as if subparagraphs *a* and *b* of subparagraph 1 of the first paragraph were replaced by the following subparagraphs:

"(*a*) where subdivision IV of subdivision 0.1 of Division IV applies in respect of the person, the period determined under that subdivision IV, or

"(*b*) otherwise,

i. where the person is a registrant at a particular time under Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), the fiscal year of the person for the purposes of Part IX of that Act at that time,

ii. where the person is not referred to in subparagraph i and has made an election under section 458.4, the period elected by the person to be the fiscal year of the person, if that election is in effect,

iii. where the person is not referred to in subparagraph i and the fiscal year of the person is determined in accordance with section 458.2, the fiscal year determined in accordance with that section, or

iv. in any other case, the taxation year of the person within the meaning of Part IX of the Excise Tax Act;";

(2) as if subparagraph *c* of subparagraph 1 of the first paragraph were struck out; and

(3) as if "fiscal year," were struck out wherever it appears in the second paragraph.

775. (1) The Act is amended by inserting the following after section 458.5:

"IV. — Selected listed financial institution

"**458.5.1.** If a person is both a financial institution described in paragraph 6 or 9 of the definition of "listed financial institution" in section 1 and a selected listed financial institution throughout a particular reporting period in a particular fiscal year that begins in a particular calendar year and the person was not a selected listed financial institution throughout the reporting period immediately before the particular reporting period, the following rules apply:

(1) the particular fiscal year ends on the last day of the particular calendar year; and

(2) as of the beginning of the first day of the calendar year that is immediately after the particular calendar year, any election made by the person under section 458.4 ceases to have effect and the fiscal years of the person are calendar years.

"**458.5.2.** Despite section 458.5.1, if a particular person is both a financial institution described in paragraph 6 or 9 of the definition of "listed financial institution" in section 1 and a selected listed financial institution throughout a particular reporting period in a particular fiscal year, the following rules apply if the particular person is party to a plan merger, within the meaning of subsection 1 of section 16 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15):

(1) the particular fiscal year of the particular person ends on the day immediately before the merger; and

(2) the fiscal year of the person resulting from the merger begins on the day of the merger.

"**458.5.3.** If a person is both a financial institution described in paragraph 6 or 9 of the definition of "listed financial institution" in section 1 and a selected listed financial institution throughout a particular reporting period in a particular fiscal year, and the person is not a selected listed financial institution throughout a reporting period in the subsequent fiscal year of the person, that subsequent fiscal year ends on the day on which it would end but for this subdivision IV."

(2) Subsection 1 applies in respect of a fiscal year that ends after 31 December 2012. However, when section 458.5.1 of the Act applies in respect of a fiscal year that begins before 1 January 2013, it is to be read without reference to "and the person was not a selected listed financial institution throughout the reporting period immediately before the particular reporting period" in the portion before paragraph 1.

776. (1) Section 458.7 of the Act is amended by adding the following paragraph after paragraph 2:

"(3) a financial institution described in paragraph 6 or 9 of the definition of "listed financial institution" in section 1 that is a selected listed financial institution throughout a particular reporting period in a particular fiscal year without being a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15)."

(2) Subsection 1 has effect from 1 January 2013.

777. (1) Section 459.3 of the Act is replaced by the following section:

"**459.3.** Elections made under sections 459.2 and 459.2.1 by a person remain in effect until the beginning of the particular day on which an election by that person under section 459.4 or 460 becomes effective or, if applicable, until the day on which a revocation of the elections becomes effective, in accordance with the second paragraph, if that day is before the particular day.

A listed financial institution that has made an election under section 459.2 or 459.2.1 may revoke the election and the revocation becomes effective on the first day of a particular fiscal year of the financial institution.

A listed financial institution that intends to revoke an election under the second paragraph shall file with the Minister, in the manner determined by the Minister, a notice of revocation in the prescribed form containing prescribed information, on or before the first day of the particular fiscal year or any later day determined by the Minister."

(2) Subsection 1 applies in respect of a fiscal year that ends after 31 December 2012.

778. (1) Section 459.5 of the Act is amended

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

"(4) the day on which a revocation of the election made in accordance with the second paragraph becomes effective.";

(2) by adding the following paragraphs:

"A listed financial institution that has made an election referred to in the first paragraph may revoke the election and the revocation becomes effective on the first day of a particular fiscal year of the financial institution.

A listed financial institution that intends to revoke an election under the second paragraph shall file with the Minister, in the manner determined by the Minister, a notice of revocation in the prescribed form containing prescribed information, on or before the first day of the particular fiscal year or any later day determined by the Minister."

(2) Subsection 1 applies in respect of a fiscal year that ends after 31 December 2012.

779. (1) The Act is amended by inserting the following section before section 468:

"**467.1.** For the purposes of this subdivision, "investment plan" and "manager" have the meaning assigned by section 433.15.1."

(2) Subsection 1 has effect from 1 January 2013.

780. (1) The Act is amended by inserting the following sections after section 470.1:

"**470.2.** An investment plan that is a selected listed financial institution and the manager of the investment plan may jointly elect to have the third paragraph apply if, for the purposes of Part IX of the Excise Tax Act (Revised

Statutes of Canada, 1985, chapter E-15), the investment plan is a registrant and is not a selected listed financial institution.

The third paragraph applies when an investment plan that is a selected listed financial institution and the manager of the investment plan have made a joint election under subsection 1 of section 53 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act.

Despite paragraph 2 of section 468 and sections 470 and 470.1, any interim or final return that the investment plan would be required to file on or before a particular day under this subdivision, but for this section, must be filed by the manager of the investment plan if an election referred to in the first or second paragraph is in effect on the particular day.

If, immediately before the time at which an investment plan ceases to exist, an election referred to in the first or second paragraph is in effect, the return required to be filed under paragraph 1 of section 470.1 for the last reporting period of the investment plan and the returns required to be filed under paragraph 2 of that section for the reporting periods included in the last fiscal year of the investment plan must be filed by the manager of the investment plan.

An election under the first paragraph is to

(1) be made in the prescribed form containing prescribed information;

(2) set out the day on which the election is to become effective; and

(3) be filed with the Minister, in the manner determined by the Minister, before the day on which the election is to become effective or any later day determined by the Minister.

"**470.3.** An election made under the first paragraph of section 470.2 by a particular person that is an investment plan and another person that is the manager of the investment plan ceases to have effect on the earliest of

(1) the day on which the other person ceases to be the manager of the particular person;

(2) the day that follows the day on or before which a return is required to be filed under this subdivision for the reporting period of the particular person in which the particular person ceases to be an investment plan;

(3) the day that follows the day on or before which a return is required to be filed under this subdivision for the last reporting period throughout which the particular person is a selected listed financial institution;

(4) the day that follows the day on or before which a return is required to be filed under this subdivision for a particular reporting period if the particular person is a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) throughout the reporting period that follows the particular reporting period; and

(5) the day on which a revocation of the election becomes effective.

An investment plan that has made an election under the first paragraph of section 470.2 may revoke the election and the revocation becomes effective on the day specified by the investment plan.

An investment plan that intends to revoke an election under the second paragraph shall file with the Minister, in the manner determined by the Minister, a notice of revocation in the prescribed form containing prescribed information on or before the day specified under that paragraph or any later day determined by the Minister.

A revocation by an investment plan of an election under the second paragraph becomes effective only if the investment plan notifies, before the day specified under that paragraph, the manager of the investment plan.

"**470.4.** If a manager and an investment plan have made an election referred to in the first or second paragraph of section 470.2, as the case may be, and, on a day on which that election is effective, the manager is required to file a return for a reporting period in accordance with the third paragraph of that section or the manager files a return for a reporting period of the investment plan, the manager and the investment plan are solidarily liable for any amount owing for that reporting period on account of the net tax and for any interest or penalties in respect of such an amount or in respect of the filing of the return.

"**470.5.** A manager and any two or more investment plans may jointly elect to have the fourth paragraph apply, if

(1) each of the investment plans has made a joint election under the first paragraph of section 470.2 with the manager; and

(2) the end of the respective reporting periods of those investment plans in the fiscal year in which the election is to become effective are reasonably expected to coincide with each other.

Where an election under the first paragraph of section 470.2 was made by a particular investment plan and its manager and the manager has made a particular election under the first paragraph with other investment plans, the particular investment plan and the manager may jointly elect to have the particular investment plan be included in the particular election as of a particular day, if the end of the reporting period of the particular investment plan in the fiscal year in which the joint election is to become effective is reasonably expected to coincide with the end of the reporting periods of the other

investment plans in the fiscal year of each of those investment plans, in which case the following rules apply:

(1) the particular election ceases to have effect on the particular day; and

(2) an election is deemed to have been made under the first paragraph by the manager, the particular investment plan and the other investment plans and that election is deemed to become effective on the particular day.

Where a manager and two or more investment plans have made a joint election under subsection 1 of section 54 of the Selected Listed Financial Institutions Attribution Method (GST/HST) Regulations made under the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) and two or more of the investment plans are selected listed financial institutions, the fourth paragraph applies in respect of each of the selected listed financial institutions.

Despite paragraph 2 of section 468 and sections 470 and 470.1, a manager shall file a single joint interim or final return in the prescribed form containing prescribed information, on behalf of the investment plans on or before the particular day on which each of the investment plans would be required to file an interim or final return under this subdivision, but for this section, if the election referred to in the first or third paragraph is in effect on the particular day.

Where, immediately before the particular time at which a particular investment plan ceases to exist, a joint election referred to in the first or third paragraph is in effect, the following rules apply:

(1) subject to subparagraph 3, if a joint election made by the manager and two or more other investment plans is in effect on the day on or before which a single joint interim return is required to be filed because of the fourth paragraph and paragraph 1 of section 470.1 for the particular reporting period of those other investment plans that begins on the same day as the last reporting period of the particular investment plan, the joint interim return must include the information determined by the Minister concerning the last reporting period of the particular investment plan;

(2) subject to subparagraph 3, if a joint election made by the manager and two or more other investment plans is in effect on the day on or before which a single joint final return is required to be filed because of the fourth paragraph and paragraph 2 of section 470.1 for a particular reporting period of those other investment plans that is included in the fiscal year of those other investment plans that begins on the same day as the last fiscal year of the particular investment plan, the joint final return must include the information determined by the Minister concerning the reporting period of the particular investment plan that begins on the same day as the particular reporting period; and

(3) if the joint election was made by the manager and only one other investment plan that is a selected listed financial institution, the election ceases to have effect, if it is referred to in the first paragraph, or is considered to no

longer be in effect, if it is referred to in the third paragraph, as the case may be, on the day that includes the particular time.

An election under the first paragraph is to

(1) be made in the prescribed form containing prescribed information;

(2) set out the day on which the election is to become effective; and

(3) be filed with the Minister, in the manner determined by the Minister, before the day on which the election is to become effective or any later day determined by the Minister.

"**470.6.** An investment plan that has made a particular election under the first paragraph of section 470.5 may elect to withdraw from the particular election, in which case the election must meet the conditions set out in the sixth paragraph of section 470.5.

A particular investment plan is deemed to have withdrawn from a particular election under the first paragraph of section 470.5 on the earliest of

(1) the day following the day on or before which a return is required to be filed under this subdivision for the particular reporting period of the particular investment plan immediately before the first reporting period in a fiscal year of the particular investment plan that, otherwise than because of section 458.5.2, does not coincide with the reporting periods of the other investment plans that have made the particular election;

(2) the day on which the manager that made the particular election ceases to be the manager of the particular investment plan;

(3) the day following the day on or before which a return is required to be filed under this subdivision for the reporting period of the particular investment plan in which the particular investment plan ceases to be an investment plan;

(4) the day following the day on or before which a return is required to be filed under this subdivision for the last reporting period of the particular investment plan throughout which the particular investment plan is a selected listed financial institution; and

(5) the day following the day on or before which a return is required to be filed under this subdivision for a particular reporting period where the particular investment plan is a selected listed financial institution for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15) throughout the reporting period that follows the particular reporting period.

An election made by a particular investment plan to withdraw, in accordance with the first paragraph, from a particular election made by a manager and one

or more other investment plans may only become effective on or after the day on which the manager and the other investment plans are notified of the election.

If, on a particular day, a particular investment plan withdraws, in accordance with the first paragraph, from a particular election made by a manager and one or more other investment plans or is deemed to have withdrawn from that election in accordance with the second paragraph, the following rules apply:

(1) the particular election ceases to have effect on the particular day; and

(2) if the particular election was made by the particular investment plan, the manager and two or more other investment plans, an election is deemed to have been made under the first paragraph of section 470.5 by the manager and those other investment plans and that election is deemed to have become effective on the particular day.

"**470.7.** Investment plans that have made an election under the first paragraph of section 470.5 may jointly revoke the election and the revocation becomes effective on the day specified by them.

Investment plans that intend to revoke an election under the first paragraph shall file with the Minister, in the manner determined by the Minister, a notice of revocation in the prescribed form containing prescribed information on or before the day specified under that paragraph or any later day determined by the Minister.

A revocation by those investment plans of an election under the first paragraph becomes effective only if one of the investment plans notifies, before the day specified under that paragraph, the manager that made the election.

"**470.8.** If a manager and two or more investment plans have made an election under the first or third paragraph of section 470.5, as the case may be, and, on a day on which the election is effective, the manager is required to file a joint return for the reporting periods of those investment plans in accordance with the fourth paragraph of that section or the manager files a joint return for the reporting periods of the investment plans, the manager and the investment plans are solidarily liable for any amount owing for those reporting periods on account of the net tax and for any interest or penalties in respect of such an amount or in respect of the filing of the return."

(2) Subsection 1 applies in respect of a reporting period that ends after 31 December 2012.

(3) However, when an election referred to in the first or second paragraph of section 470.2 of the Act is effective at a particular time that is not later than 8 May 2013 and that particular time is immediately before the time at which the investment plan having made the election ceases to exist, section 470.1 of the Act is to be read, in respect of any return required to be filed by the manager having made the election, in accordance with the fourth paragraph of

section 470.2 of the Act, unless the investment plan filed the return before 9 May 2013, as if paragraphs 1 and 2 were replaced by the following paragraphs:

"(1) an interim return for the reporting period on or before 8 November 2013; and

"(2) a final return for the reporting period on or before 8 November 2013."

(4) However, when an election referred to in the first or third paragraph of section 470.5 of the Act is effective at a particular time that is not later than 8 May 2013 and that particular time is immediately before the time at which an investment plan having made the election ceases to exist, and subparagraph 3 of the fifth paragraph of section 470.5 of the Act does not apply, section 470.1 of the Act is to be read, in respect of any return that is referred to in the fifth paragraph of section 470.5 of the Act and that is required to be filed by the manager having made the election, as if paragraphs 1 and 2 were replaced by the following paragraphs:

"(1) an interim return for the reporting period on or before the later of the day that is one month after the end of the reporting period and 8 November 2013; and

"(2) a final return for the reporting period on or before the later of the day that is six months after the end of the fiscal year and 8 November 2013."

781. Section 473.2 of the Act is amended by striking out the definition of "fiscal year".

782. (1) Section 486 of the Act is amended by striking out the definition of "consumption on the premises".

(2) Subsection 1 has effect from 6:00 a.m. on 1 August 2014.

783. (1) Sections 487 and 488 of the Act are replaced by the following sections:

"**487.** Every person shall, at the time of making a purchase at a retail sale in Québec of any alcoholic beverage, pay a specific tax equal to 0.063 of a cent per millilitre of beer or 0.140 of a cent per millilitre of any other alcoholic beverage the person purchases.

"**488.** Every person who carries on business or ordinarily resides in Québec and brings or causes to be brought into Québec any alcoholic beverage for use or consumption by the person or by another person at the person's expense shall, immediately after the bringing of the alcoholic beverage into Québec, pay to the Minister a specific tax equal to 0.063 of a cent per millilitre of beer or 0.140 of a cent per millilitre of any other alcoholic beverage so brought into Québec.

However, the specific tax payable under the first paragraph does not apply to an alcoholic beverage so brought into Québec if the tax under section 17 is not payable in respect of the alcoholic beverage because of the application of paragraph 1 of section 81."

(2) Subsection 1 has effect from 6:00 a.m. on 1 August 2014. However, where section 488 of the Act applies before 21 October 2015, it is to be read as follows:

"**488.** Every person who carries on business or ordinarily resides in Québec and brings or causes to be brought into Québec any alcoholic beverage for use or consumption by the person or by another person at the person's expense or purchases, by way of a retail sale made outside Québec, an alcoholic beverage that is in Québec shall, on the date the use or consumption of the alcoholic beverage begins in Québec, pay to the Minister a specific tax equal to 0.063 of a cent per millilitre of beer or 0.140 of a cent per millilitre of any other alcoholic beverage so brought into Québec or purchased."

(3) In addition, every person who sells an alcoholic beverage in Québec must,

(1) for an alcoholic beverage intended for consumption in an establishment, make a report to the Minister in prescribed form, not later than 31 October 2014,

(*a*) on the inventory of beer and any other alcoholic beverage the person has in stock at 6:00 a.m. on 1 August 2014 in respect of which an amount equal to the specific tax has been collected in advance or should have been collected, other than beer and any other alcoholic beverage in respect of which the specific tax is reduced under section 489.1 of the Act, so as to obtain the rebate of the amount corresponding to the amount by which the amount equal to the specific tax that the person has paid in respect of those alcoholic beverages exceeds the amount of the specific tax calculated on the inventory at the rate in effect in respect of the beer and any other alcoholic beverage, as the case may be, as of 6:00 a.m. on 1 August 2014, and

(*b*) on the inventory of beer the person has in stock at 6:00 a.m. on 1 August 2014 in respect of which an amount equal to the specific tax has been collected in advance or should have been collected and in respect of which the specific tax is reduced under the first paragraph of section 489.1 of the Act, so as to obtain the rebate, in relation to the inventory, of the amount corresponding to the amount by which the amount equal to the specific tax that the person has paid in respect of the inventory, having regard to a rate of reduction of 33%, exceeds the amount of the specific tax calculated on the inventory at the rate in effect as of 6:00 a.m. on 1 August 2014, having regard to a rate of reduction of 33%; and

(2) for any alcoholic beverage intended for consumption elsewhere than in an establishment, make a report to the Minister in prescribed form, not later than 29 August 2014,

(*a*) on the inventory of beer and any other alcoholic beverage the person has in stock at 6:00 a.m. on 1 August 2014 in respect of which an amount equal to the specific tax has been collected in advance or should have been collected, other than beer and any other alcoholic beverage in respect of which the specific tax is reduced under section 489.1 of the Act, and at the same time remit to the Minister an amount equal to the specific tax calculated on the inventory at the rate in effect in respect of the beer and any other alcoholic beverage, as the case may be, as of 6:00 a.m. on 1 August 2014, after deduction of the amount equal to the specific tax calculated on the inventory at the rate in effect in their respect before 6:00 a.m. on 1 August 2014, and

(*b*) on the inventory of beer the person has in stock at 6:00 a.m. on 1 August 2014 in respect of which an amount equal to the specific tax has been collected in advance or should have been collected and in respect of which the specific tax is reduced under the first paragraph of section 489.1 of the Act and, in relation to the inventory, remit to the Minister an amount equal to the specific tax calculated on the inventory at the rate in effect at 6:00 a.m. on 1 August 2014, having regard to a rate of reduction of 67%, after deduction of the amount equal to the specific tax calculated on the inventory at the rate in effect before 6:00 a.m. on 1 August 2014, having regard to a rate of reduction of 67%.

(4) For the purposes of subsection 3, the following rules apply:

(1) an alcoholic beverage acquired by a person before 6:00 a.m. on 1 August 2014 that has not yet been delivered to the person at that time is considered to form part of the person's alcoholic beverage inventory at that time; and

(2) an alcoholic beverage intended for consumption in an establishment that the person has in stock at 6:00 a.m. on 1 August 2014 and the container of which has been opened at that time is considered not to form part of the person's alcoholic beverage inventory at that time.

(5) In addition,

(1) where paragraphs 1 and 2 of section 487 of the Act apply from 3:00 a.m. on 21 November 2012, they are to be read as follows:

"(1) 0.082 of a cent per millilitre of beer or 0.247 of a cent per millilitre of any other alcoholic beverage the person purchases for consumption on the premises; and

"(2) 0.050 of a cent per millilitre of beer or 0.112 of a cent per millilitre of any other alcoholic beverage the person purchases otherwise than for consumption on the premises."; and

(2) where paragraphs 1 and 2 of section 488 of the Act apply from 3:00 a.m. on 21 November 2012, they are to be read as follows:

"(1) 0.082 of a cent per millilitre of beer or 0.247 of a cent per millilitre of any other alcoholic beverage so brought into Québec or purchased for consumption on the premises; and

"(2) 0.050 of a cent per millilitre of beer or 0.112 of a cent per millilitre of any other alcoholic beverage so brought into Québec or purchased otherwise than for consumption on the premises."

(6) Where subsection 5 applies, every person who sells an alcoholic beverage in Québec must, not later than 21 November 2013:

(1) make a report to the Minister, in prescribed form, on the inventory of beer and any other alcoholic beverage the person has in stock at 3:00 a.m. on 21 November 2012 in respect of which an amount equal to the specific tax has been collected in advance or should have been collected, other than beer and any other alcoholic beverage in respect of which the specific tax is reduced under section 489.1 of the Act, and at the same time remit to the Minister an amount equal to the specific tax calculated on the inventory at the rate in effect in respect of the beer and any other alcoholic beverage, as the case may be, as of 3:00 a.m. on 21 November 2012, after deduction of the amount equal to the specific tax calculated on the inventory at the rate in effect in their respect before 3:00 a.m. on 21 November 2012; and

(2) make a report to the Minister, in prescribed form, on the inventory of beer the person has in stock at 3:00 a.m. on 21 November 2012 in respect of which an amount equal to the specific tax has been collected in advance or should have been collected and in respect of which the specific tax is reduced under the first paragraph of section 489.1 of the Act and, in relation to the inventory, remit to the Minister the specific tax calculated on the inventory at the rate in effect as of 3:00 a.m. on 21 November 2012, having regard to a rate of reduction of 67%, after deduction of the amount equal to the specific tax calculated on the inventory at the rate in effect before 3:00 a.m. on 21 November 2012, having regard to a rate of reduction of 67%.

(7) For the purposes of subsection 6, the following rules apply:

(1) an alcoholic beverage acquired by a person before 3:00 a.m. on 21 November 2012 and that has not yet been delivered to the person at that time is considered to form part of the person's alcoholic beverage inventory at that time; and

(2) an alcoholic beverage intended for consumption in an establishment that the person has in stock at 3:00 a.m. on 21 November 2012 and the container of which has been opened at that time is considered not to form part of the person's alcoholic beverage inventory at that time.

784. The Act is amended by inserting the following section after section 488:

"**488.1.** Every person who uses or consumes an alcoholic beverage in Québec on which the specific tax under section 487 or 488 has not been paid, or arranges for such a beverage to be used or consumed at the person's expense by another person shall, at the time the use or consumption of the alcoholic beverage in Québec begins, pay to the Minister a specific tax equal to 0.063 of a cent per millilitre of beer or 0.140 of a cent per millilitre of any other alcoholic beverage so used or consumed.

In addition, if the person has paid an amount equal to the specific tax pursuant to section 497 in respect of an alcoholic beverage referred to in the first paragraph, the person is deemed to have paid the tax under that paragraph in respect of the alcoholic beverage."

785. (1) Section 489 of the Act is repealed.

(2) Subsection 1 applies from 21 October 2015.

(3) In addition, where section 489 of the Act applies

(1) as of 6:00 a.m. on 1 August 2014, it is to be read

(*a*) as if the first paragraph were replaced by the following paragraph:

"**489.** Every person who has purchased or produced an alcoholic beverage intended for sale or as a component of movable property intended for sale shall, on the date the person begins to use or consume the alcoholic beverage in Québec for another purpose or arranges for it to be used or consumed in Québec at the person's expense by another person, pay to the Minister a specific tax equal to 0.063 of a cent per millilitre of beer or 0.140 of a cent per millilitre of any other alcoholic beverage so purchased or produced and so used or consumed by the person or by the other person."; and

(*b*) as if the third paragraph were replaced by the following paragraph:

"In addition, if the person has paid an amount equal to the specific tax pursuant to section 497 in respect of an alcoholic beverage referred to in the first paragraph, the person is deemed to have paid the tax under that paragraph in respect of the alcoholic beverage."; and

(2) as of 3:00 a.m. on 21 November 2012, it is to read as if subparagraphs 1 and 2 of the first paragraph were replaced by the following subparagraphs:

"(1) 0.082 of a cent per millilitre of beer or 0.247 of a cent per millilitre of any other alcoholic beverage so purchased or produced, where the use or consumption of it constitutes consumption on the premises; and

"(2) 0.050 of a cent per millilitre of beer or 0.112 of a cent per millilitre of any other alcoholic beverage so purchased or produced, where the use or consumption of it does not constitute consumption on the premises."

786. (1) Section 489.1 of the Act is amended by replacing the second paragraph by the following paragraph:

"In the case of any other alcoholic beverage produced in Québec by a prescribed person, the specific tax that a person is required to pay under this Title in respect of such an alcoholic beverage is reduced by the prescribed percentage, on the prescribed terms and conditions."

(2) Subsection 1 has effect from 3 a.m., 21 November 2012.

787. Section 491 of the Act is replaced by the following section:

"**491.** The tax which a person is required to pay under section 488 or 488.1 in respect of an alcoholic beverage does not apply to the extent of the exemption to which the person would be entitled under section 490 if at the time specified in section 488 or 488.1 the person purchased the alcoholic beverage in Québec and the alcoholic beverage meets the conditions for the exemption."

788. (1) Section 494.1 of the Act is repealed.

(2) Subsection 1 has effect from 6:00 a.m. on 1 August 2014, except in respect of an alcoholic beverage purchased by the vendor before 6:00 a.m. on 1 August 2014.

789. Section 495 of the Act is amended by replacing the second paragraph by the following paragraph:

"Every person who is required to pay tax under section 488 or 488.1 is under the same obligation, at the time specified in those sections."

790. (1) Section 497 of the Act is amended by replacing the first paragraph by the following paragraph:

"**497.** Every collection officer holding a registration certificate shall, as mandatary of the Minister, collect an amount equal to the specific tax under section 487 in respect of beer or any other alcoholic beverage, as the case may be, from every person to whom the collection officer sells an alcoholic beverage in Québec."

(2) Subsection 1 has effect from 6:00 a.m. on 1 August 2014.

791. Section 499.1 of the Act is amended by replacing "section 458.1" wherever it appears in the first paragraph by "section 1".

792. Section 499.4 of the Act is amended by replacing "section 458.1" in the portions of each of paragraphs 1 and 2 before their respective subparagraphs *a* by "section 1".

793. Section 539 of the Act is replaced by the following section:

"**539.** Every person who, during a race card, receives amounts that are placed as bets under a pari-mutuel system shall, at that time and as a mandatary of the Minister, collect the tax provided for in section 538 in the manner specified by the Minister.

The person shall remit to the Minister the tax that the person collected, or should have collected, on or before the last day of the calendar month following that in which the person received the amounts placed as bets referred to in the first paragraph and, at the same time, submit a report to the Minister in the manner specified by the Minister."

794. (1) Section 677 of the Act is amended, in the first paragraph,

(1) by inserting the following subparagraphs after subparagraph 2:

"(2.1) determine, for the purposes of the definition of "pension entity" in section 1, which person is a prescribed person;

"(2.2) determine, for the purposes of the definition of "investment plan" in section 1, which person is a prescribed person;";

(2) by striking out subparagraph 30.1;

(3) by inserting the following subparagraph after subparagraph 30.1:

"(30.2) determine, for the purposes of section 267.1, the mandataries of a government that are prescribed mandataries;";

(4) by replacing subparagraph 31.0.2 by the following subparagraph:

"(31.0.2) determine, for the purposes of the definition of "excluded activity" in the first paragraph of section 289.2, which purposes are prescribed purposes;";

(5) by inserting the following subparagraph after subparagraph 31.0.2:

"(31.0.3) determine, for the purposes of section 289.9, which circumstances are prescribed circumstances and which persons are prescribed persons;";

(6) by inserting the following subparagraph after subparagraph 33.1:

"(33.1.1) determine, for the purposes of section 350.0.2, which person is a prescribed person;";

(7) by replacing subparagraph 35 by the following subparagraph:

"(35) determine, for the purposes of section 352, the prescribed conditions and circumstances and which applications for a rebate are prescribed applications;";

(8) by inserting the following subparagraph before subparagraph 40.1:

"(40.0.2) determine, for the purposes of section 386.1.1, which property or services are prescribed property or services;";

(9) by inserting the following subparagraph after subparagraph 41.1:

"(41.2) determine, for the purposes of section 402.23, the prescribed manner and the prescribed conditions;";

(10) by replacing subparagraphs 44.2 and 44.3 by the following subparagraphs:

"(44.2) determine, for the purposes of sections 433.16 and 433.16.2, which amounts are prescribed amounts of tax and which amounts are prescribed amounts;

"(44.3) determine, for the purposes of sections 433.16 and 433.17, which persons are prescribed persons and which classes are prescribed classes;";

(11) by inserting the following subparagraphs after subparagraph 44.3:

"(44.4) determine, for the purposes of section 433.27, which information is prescribed information;

"(44.5) determine, for the purposes of section 433.30, which person is a prescribed person and which information is prescribed information;".

(2) Paragraph 1 of subsection 1, where it enacts subparagraph 2.1 of the first paragraph of section 677 of the Act, has effect from 23 September 2009.

(3) Paragraph 1 of subsection 1, where it enacts subparagraph 2.2 of the first paragraph of section 677 of the Act, and paragraphs 6 and 9 to 11, have effect from 1 January 2013.

(4) Paragraphs 2 and 3 of subsection 1 have effect from 29 January 1999.

(5) Paragraph 4 of subsection 1 has effect from 9 December 2011.

(6) Paragraph 5 of subsection 1 has effect from 22 March 2013.

(7) Paragraph 7 of subsection 1 has effect from 1 July 2010.

(8) Paragraph 8 of subsection 1 applies in respect of tax that becomes payable after 31 December 2013 and is not paid before 1 January 2014.

FUEL TAX ACT

795. (1) Section 10 of the Fuel Tax Act (chapter T-1) is amended by inserting the following subparagraph after subparagraph ix of paragraph *a*:

"x. was used to supply the engine of a commercial vessel described as a commercial vessel by regulation, but only if the gasoline was poured directly from the delivery nozzle of the retail dealer into the tank installed as standard equipment for supplying the engine of that vessel;".

(2) Subsection 1 applies in respect of the gasoline acquired after 11 July 2013.

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

796. Section 117 of the Act giving effect to the Budget Speech delivered on 24 May 2007, to the 1 June 2007 Ministerial Statement Concerning the Government's 2007–2008 Budgetary Policy and to certain other budget statements (2009, chapter 5) is amended by striking out subsection 3.

797. Section 211 of the Act is amended by replacing subsection 2 by the following subsection:

"(2) Subsection 1 applies to a taxation year that ends after 20 December 2002. However, a transfer that is required, under subparagraph 2 of subparagraph iii of subparagraph *d* of the second paragraph of section 677 of the Act, to be made within 12 months after a payment was made is deemed to be made in a timely manner if it is made no later than 12 months after 15 May 2009."

TRANSITIONAL AND FINAL PROVISIONS

798. Where section 11.3 of the Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2) applies to the fiscal year 2015–2016, it is to be read

(1) as if the following paragraph were inserted after paragraph 1:

"(1.1) the money transferred to it by the Minister of Finance, at the intervals that Minister determines, out of the money credited to the general fund and corresponding to the amount by which the money collected by the Minister of Revenue under the Taxation Act (chapter I-3) exceeds the money that would be so collected if section 750 of that Act were read without reference to its paragraph *d* and if paragraph *c* of that section were read without reference to "the lesser of $100,000 and";"; and

(2) as if ", 1.1" were inserted after "paragraphs 1" in paragraph 5.

799. Despite section 458.0.1 of the Act respecting the Québec sales tax (chapter T-0.1), if a particular reporting period of a registrant that is a selected listed financial institution, within the meaning of section 1 of that Act, amended by section 615 of this Act, and that is not an investment plan, within the meaning of section 433.15.1 of the Act respecting the Québec sales tax, enacted by section 748 of this Act, ends on a particular day of a particular fiscal year that ends in a taxation year, if the particular fiscal year began before 1 January 2013 and includes that date, if the particular day is after 31 December 2012, and if, for the purposes of Part IX of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), the registrant's reporting period that ends on the particular day is the registrant's fiscal year, the registrant shall, within one month after each fiscal quarter of the registrant that ends after 31 December 2012 and that is included in that fiscal year, pay to the Minister a particular amount equal to any of the following amounts, in accordance with the election made for that purpose by the registrant:

(1) the lesser of

(*a*) the quotient obtained by dividing the net tax for the particular reporting period by the number of fiscal quarters in the particular fiscal year that end after 31 December 2012, and

(*b*) the amount determined by the formula

$[A \times B \times (C/D) \times (E/365)]/F$;

(2) the amount determined by the formula

$[A \times G \times (C/D) \times (E/365)]/F$;

(3) the lesser of

(*a*) the quotient obtained by dividing the net tax for the particular reporting period by the number of fiscal quarters in the particular fiscal year that end after 31 December 2012, and

(*b*) the amount determined by the formula

$[[(H - I) \times B \times (C/D) \times (E/365)] - J]/F + K$; and

(4) the amount determined by the formula

$[[(L - M) \times G \times (C/D) \times (E/365)] - J]/F + K$.

In the formulas in the first paragraph,

(1) A is the value of C in the formula in subparagraph ii of paragraph *a* of subsection 3 of section 58.1 of the New Harmonized Value-added Tax System Regulations made under the Excise Tax Act, determined for the reporting period

under Part IX of that Act that ends on the day the particular reporting period ends;

(2) B is the lesser of 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 and the value C would have, determined for the preceding taxation year, if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act;

(3) C is 9.975%;

(4) D is 5%;

(5) E is the number of days in the particular reporting period;

(6) F is the number of fiscal quarters that end in the particular reporting period;

(7) G is the value C would have in the formula in subsection 2 of section 225.2 of the Excise Tax Act, determined for the preceding taxation year, if Québec were a participating province within the meaning of subsection 1 of section 123 of that Act;

(8) H is the value of D in the formula in subparagraph ii of paragraph *c* of subsection 3 of section 58.1 of the New Harmonized Value-added Tax System Regulations, or the value that same D would have if, where the financial institution has made an election under section 433.17 of the Act respecting the Québec sales tax, that D were determined as if an election under subsection 4 of section 225.2 of the Excise Tax Act had been made, determined for the reporting period under Part IX of the Excise Tax Act that ends on the day the particular reporting period ends;

(9) I is the value of E in the formula in subparagraph ii of paragraph *c* of subsection 3 of section 58.1 of the New Harmonized Value-added Tax System Regulations, determined for the reporting period under Part IX of the Excise Tax Act that ends on the day the particular reporting period ends;

(10) J is the aggregate of

(*a*) the aggregate of all amounts each of which is the tax (other than a prescribed amount of tax for the purposes of subparagraph 6 of the second paragraph of section 433.16 of the Act respecting the Québec sales tax) provided for in section 16 of that Act in respect of a supply made to the financial institution or provided for in the first paragraph of section 17 of that Act in respect of corporeal property brought into Québec from outside Canada by the financial institution that became payable by the financial institution during the fiscal quarter or that was paid by the financial institution during the fiscal quarter without having become payable, and

(*b*) where the financial institution and another person have made an election under subsection 4 of section 225.2 of the Excise Tax Act, or under section 433.17 of the Act respecting the Québec sales tax, in respect of a supply made during the fiscal quarter of property or a service, the aggregate of all amounts each of which is an amount equal to the tax payable by the other person under section 16 of the Act respecting the Québec sales tax, the first paragraph of section 17 of that Act, or section 18 or 18.0.1 of that Act, that is included in the cost to the other person of supplying the property or service to the financial institution;

(11) K is the aggregate of all amounts each of which is an amount of tax provided for in section 16 of the Act respecting the Québec sales tax that became collectible or that is collected by the financial institution during the fiscal quarter;

(12) L is the value of D in the formula in paragraph *d* of subsection 3 of section 58.1 of the New Harmonized Value-added Tax System Regulations, or the value that same D would have if, where the financial institution has made an election under section 433.17 of the Act respecting the Québec sales tax, that D were determined as if an election under subsection 4 of section 225.2 of the Excise Tax Act had been made, determined for the reporting period under Part IX of the Excise Tax Act that ends on the day the particular reporting period ends; and

(13) M is the value of E in the formula in paragraph *d* of subsection 3 of section 58.1 of the New Harmonized Value-added Tax System Regulations, or the value that same E would have if, where the financial institution has made an election under section 433.17 of the Act respecting the Québec sales tax, that E were determined as if an election under subsection 4 of section 225.2 of the Excise Tax Act had been made, determined for the reporting period under Part IX of the Excise Tax Act that ends on the day the particular reporting period ends.

For the purposes of subparagraph 10 of the second paragraph, sections 201, 202 and 426 of the Act respecting the Québec sales tax apply with respect to any amount that is included in the aggregate determined under that subparagraph as if that amount were an input tax refund.

No amount of tax paid or payable by a financial institution in respect of property or a 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 of the Act respecting the Québec sales tax, is to be taken into account in determining the amounts described in the first paragraph.

800. This Act comes into force on 21 October 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 22
AN ACT TO MODERNIZE THE GOVERNANCE OF CONSERVATOIRE DE MUSIQUE ET D'ART DRAMATIQUE DU QUÉBEC

Bill 48

Introduced by Madam Hélène David, Minister of Culture and Communications

Introduced 13 May 2015
Passed in principle 16 September 2015
Passed 8 October 2015
Assented to 21 October 2015

Coming into force: on the date or dates to be determined by the Government, which may not be later than 1 April 2016

Legislation amended:

Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1)

Explanatory notes

This Act proposes various amendments to the constituting Act of the Conservatoire de musique et d'art dramatique du Québec, mainly as regards the organization and operation of its governance bodies.

The proposed amendments concern, in particular, the composition of the board of directors. In addition, in keeping with more recent governance practices introduced in various bodies, the Act provides for the establishment, under the authority of the board, of an audit committee, a governance and ethics committee and a human resources committee. It also introduces new planning and reporting measures.

In addition to updating the Act in general, the Act includes transitional and final provisions.

Éditeur officiel Québec

Chapter 22

AN ACT TO MODERNIZE THE GOVERNANCE OF CONSERVATOIRE DE MUSIQUE ET D'ART DRAMATIQUE DU QUÉBEC

[*Assented to 21 October 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The heading of Chapter I of the Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1) is replaced by the following heading:

"ESTABLISHMENT".

2. Sections 4 to 39 of the Act are replaced by the following:

"**CHAPTER II**

"OBJECTS AND POWERS

"**4.** The objects of the Conservatoire are to administer and operate, in various regions of Québec, institutions providing instruction in music and institutions providing instruction in dramatic art for the professional training and continuing education of performing artists and creative artists.

In the pursuit of its objects, the Conservatoire shall take into account the specific characteristics of each of those institutions.

"**5.** Within the scope of its mission, the Conservatoire shall consider, in particular,

(1) the importance of transmitting, according to the highest standards of excellence, the knowledge and expertise required to enhance the professional visibility of its students and allow them to aspire to a successful artistic career;

(2) the search for broad access to high-quality education for all young people with remarkable talent, regardless of their place of residence or socio-economic background;

(3) the benefits its various educational institutions provide to communities, including fostering and encouraging high standard initial training in the field of music, and their impact on the presence and vitality of bodies essential to the world of music and dramatic art;

(4) opportunities for teaching, material and artistic partnership and collaboration with other educational and artistic production institutions;

(5) the importance of academic freedom in teaching so as to encourage students' appropriation of knowledge and allow them to acquire esthetic techniques and principles and develop their artistic individuality; and

(6) the necessity of remaining aware of innovation, new trends, technological developments and evolving markets.

"**6.** The Conservatoire may offer training at different levels, including the college and university levels. It issues college- and university-level diplomas in accordance with sections 9 and 10 and with other applicable legislative and regulatory measures.

"**7.** The Conservatoire may establish any place of training useful to its mission.

It may also enter into any association or affiliation agreement, with or without consideration, with a body that offers training in the scenic arts field or audiovisual field.

"**8.** The Conservatoire shall establish, by by-law, education regulations applicable to instruction in music, and education regulations applicable to instruction in dramatic art.

These regulations must pertain, subject to section 9, to the general organizational framework for educational services, in particular as regards the admission and registration of students, regular student attendance, programs of study, the evaluation of learning achievement and the certification of studies.

"**9.** The College Education Regulations, established under section 18 of the General and Vocational Colleges Act (chapter C-29), apply to the college-level instruction that the Conservatoire may offer, with the authorization of the minister responsible for the administration of this Act, any reference to colleges being read as a reference to the Conservatoire.

Diplomas or other attestations relating to programs of college studies must be awarded pursuant to the College Education Regulations.

"**10.** The Conservatoire may award the degrees, diplomas, certificates or other attestations of university studies to which a program of study established and implemented by the Conservatoire with the authorization of the minister responsible for the administration of the Act respecting educational institutions at the university level (chapter E-14.1) leads.

"**11.** In the pursuit of its mission, the Conservatoire may, in particular,

(1) adopt programs of study;

(2) subject to sections 9 and 10, award degrees, diplomas, certificates or other attestations of studies, including the "Prix du Conservatoire";

(3) create competitions for the awarding of prizes, and set the related conditions;

(4) form juries responsible for evaluating candidates for the "Prix du Conservatoire" and candidates participating in any other competition or examination, and determine their operating rules;

(5) establish the terms governing residency programs and bursaries programs or other forms of financial assistance to encourage excellency and to support, in particular, access to and attendance of the Conservatoire;

(6) establish rules of conduct and discipline applicable to its students, including the related sanctions;

(7) prescribe the payment of admission or registration fees and tuition fees for educational, professional training or continuing education services;

(8) set the terms of payment for the fees referred to in subparagraph 7 and determine the sanctions and penalties that apply, or may apply, in case of failure to pay or late payment; and

(9) determine the cases where withdrawal from a course gives entitlement to a refund of all or part of the tuition fees.

Fees may vary according to the category of students or the course or program of study involved, or apply only to certain categories of students or certain courses or programs of study.

The payability and amount of tuition fees are governed by the rules applicable on the date the Conservatoire registers a student for courses.

"**12.** The Conservatoire may also, in particular,

(1) enter into service agreements, with or without consideration, with any person or body;

(2) enter into agreements, in accordance with the law, with governments other than the Gouvernement du Québec, with a department or body of such a government or with an international organization or a body of such an organization; and

(3) solicit and receive gifts, legacies, subsidies and other contributions provided that any attached conditions are compatible with the objects of the Conservatoire.

"**13.** The Conservatoire may not acquire, build, enlarge, convert, hypothecate or alienate an immovable without the authorization of the Government.

"**14.** No person may, unless authorized by the Conservatoire, use a title or designation, or give a name to a diploma, prize, award, competition or course that gives the impression it is from the Conservatoire or one of its institutions, or is recognized by them.

"**CHAPTER III**

"GOVERNANCE BODIES

"**DIVISION I**

"BOARD OF DIRECTORS

"§1. — *Composition*

"**15.** The affairs of the Conservatoire are administered by a board of directors composed of 17 members, as follows:

(1) the chair of the board of directors;

(2) the director general;

(3) nine members appointed by the Government on the recommendation of the Minister and taking into consideration the expertise and experience profile established by the board. The members are appointed as follows, after consultation with bodies the Minister considers representative of the community concerned:

(*a*) two persons from the field of education, including one from the elementary or secondary education sector;

(*b*) two persons from the field of culture, with expertise as performing artists, creative artists, producers or promoters of artistic works; and

(*c*) five other persons;

(4) the academic director;

(5) one principal of a Conservatoire institution providing instruction in music and one principal of a Conservatoire institution providing instruction in dramatic art, elected, respectively, by a majority of the votes cast by their peers, in accordance with the Conservatoire's by-laws;

(6) one teacher from a Conservatoire institution providing instruction in music and one teacher from a Conservatoire institution providing instruction

in dramatic art, elected, respectively, by a majority of the votes cast by their peers, in accordance with the Conservatoire's by-laws; and

(7) the president of the Conservatoire's student association accredited under the Act respecting the accreditation and financing of students' associations (chapter A-3.01) or, if there is no accredited association, the full-time student elected by a majority of the votes cast by the student's peers, in accordance with the Conservatoire's by-laws.

"**16.** At least 10 board members, including its chair, must, in the opinion of the Government, qualify as independent directors within the meaning of section 4 of the Act respecting the governance of state-owned enterprises (chapter G-1.02). Sections 5 to 8 of that Act apply, with the necessary modifications.

"**17.** One of the board members must be a member of the professional order of accountants mentioned in the Professional Code (chapter C-26).

At least eight members must come from outside the Montréal and Québec regions.

"**18.** The Government must tend towards gender parity when appointing board members. The appointments must also be consistent with the government policy established under subparagraph 1 of the first paragraph of section 43 of the Act respecting the governance of state-owned enterprises (chapter G-1.02).

"**19.** The chair of the board and the director general are appointed by the Government; those offices may not be held concurrently.

The director general is appointed on the recommendation of the board, taking into consideration the expertise and experience profile established by the board.

If the board does not recommend a candidate for the position of director general within a reasonable time, the Government may appoint the director general after notifying the board members.

"**20.** The chair of the board and the director general are appointed for a term of up to five years.

The term of the board members referred to in paragraphs 3 and 5 of section 15 is up to four years and that of a teacher referred to in paragraph 6 is up to two years.

"**21.** Board members may be reappointed twice to serve in that capacity only for a consecutive or non-consecutive term.

In addition to terms served as a board member, the chair of the board may be reappointed twice to serve in that capacity for a consecutive or non-consecutive term.

"**22.** At the end of their term, the board members shall remain in office until replaced, reappointed or re-elected.

"**23.** A vacancy on the board is filled in accordance with the rules governing the appointment of the member to be replaced.

Absence from a number of board meetings determined by the by-laws made under section 37 constitutes a vacancy.

"§2.—*Organization and operation*

"1. GENERAL PROVISIONS

"**24.** The director general and the academic director may not have a direct or indirect interest in a body, enterprise or association that places their personal interests in conflict with the Conservatoire's interests. If such an interest devolves to them, including by succession or gift, it must be renounced or disposed of with dispatch.

Any other board member who has a direct or indirect interest in a body, enterprise or association that places the member's personal interests in conflict with the Conservatoire's interests must disclose it in writing to the chair of the board and abstain from participating in any discussion or decision involving that body, enterprise or association. The member must also withdraw from the meeting while the matter is discussed or voted on.

"**25.** A board member who is a Conservatoire personnel member must, on pain of forfeiture of office, abstain from voting on any matter concerning the board member's employment status, remuneration, employee benefits and other conditions of employment, or those of the category of employees to which the member belongs. The member must also, after having been given an opportunity to submit observations, withdraw from the meeting while the matter is discussed or voted on.

The first paragraph applies in the same manner to every board member who is a personnel member, except the director general and the principals of Conservatoire institutions, with respect to any matter concerning the remuneration, employee benefits and other conditions of employment of other categories of employees.

Despite the first paragraph, the director general may vote on any matter concerning the employment status, remuneration, employee benefits or other conditions of employment of the academic director.

"**26.** If a board member is sued by a third party for an act done in the exercise of the functions of office, the Conservatoire shall assume the member's defence and pay any damages awarded as compensation for the injury resulting from that act, unless the member committed a gross fault or a personal fault separable from those functions.

In penal or criminal proceedings, however, the Conservatoire shall pay the member's defence costs only if the member was discharged or acquitted, or if it judges that the member acted in good faith.

"**27.** If the Conservatoire sues a board member for an act done in the exercise of the functions of office and loses its case, it shall pay the member's defence costs if the court so decides.

If the Conservatoire wins its case only in part, the court may determine the amount of the defence costs it must pay.

"**28.** Board members receive no remuneration except in the cases, on the conditions and to the extent that may be determined by the Government. However, they are entitled to the reimbursement of expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.

"2. CHAIR

"**29.** The chair of the board of directors shall preside at board meetings and see to the proper operation of the board.

The chair shall also see to the proper operation of the board committees.

At the written request of a majority of the board members in office, the chair shall call an extraordinary board meeting.

"**30.** The chair of the board shall evaluate the performance of the other board members according to criteria established by the board.

The chair shall assume any other function assigned by the board.

"**31.** The board shall designate the chair of one of the committees established under section 34 as vice-chair to temporarily replace the chair of the board when the chair of the board is absent or unable to act.

"3. RESPONSIBILITIES AND FUNCTIONS

"**32.** The board of directors shall determine the Conservatoire's strategic directions, see to their implementation and inquire into any matter it considers important.

The board is accountable to the Government, and its chair is answerable to the Minister, for the Conservatoire's decisions.

"**33.** The board exercises the functions described in sections 15 to 18 of the Act respecting the governance of state-owned enterprises (chapter G-1.02), including, with the necessary modifications,

(1) adopting the strategic plan;

(2) approving the Conservatoire's financial statements, annual activity report and annual budget;

(3) approving the expertise and experience profiles to be used in appointing board members, and the profiles recommended for the office of director general and the selection of an academic director;

(4) adopting the Conservatoire's education regulations and programs of study; and

(5) if applicable, adopting a policy framework concerning the criteria for associations, affiliations or other partnerships.

"**34.** The board must establish an audit committee, a governance and ethics committee and a human resources committee.

The governance and ethics committee and the human resources committee must be composed, in the majority, of independent members and be chaired by an independent member. The director general may not be a member of those committees.

The audit committee must be composed solely of independent members.

The responsibilities and rules applicable to the committees are those set out in sections 22 to 27 of the Act respecting the governance of state-owned enterprises (chapter G-1.02), with the necessary modifications.

"**35.** The board may establish other committees than those provided for by this Act to examine specific matters or facilitate the proper operation of the Conservatoire.

The board shall determine the composition, functions, duties and powers of the committees, the rules governing the administration of their affairs and any other measure useful for the proper operation of the committees.

"**36.** The chair of the board may take part in any committee meeting.

"**37.** The board may make by-laws to govern the internal management of the Conservatoire.

The internal management by-laws may provide that absence from the number of meetings they determine constitutes a vacancy in the cases and circumstances they specify.

"**38.** The quorum at board meetings is the majority of its members, including the chair of the board or the director general.

Board decisions are made by a majority of the votes cast by the members present.

In the case of a tie vote, the person presiding at the meeting has a casting vote.

"**39.** No deed, document or writing binds the Conservatoire, unless it is signed by its director general or, to the extent and on the conditions determined by a by-law of the Conservatoire, by another person authorized to do so.

The by-law may also, subject to the conditions it determines, allow a required signature to be affixed by means of an automatic device to the documents it determines, or a facsimile of a signature to be engraved, lithographed or printed on such documents. However, the facsimile has the same force as the signature itself only if the document is countersigned by a person authorized by the chair of the board or the director general.

"**39.1.** The minutes of board meetings, approved by the board and certified true by the chair of the board or any other person authorized to do so by the Conservatoire, are authentic, as are the documents and copies emanating from the Conservatoire or forming part of its records, provided they are signed or certified true by one of those persons.

"4. DIRECTOR GENERAL

"**39.2.** The director general is responsible for the direction and management of the Conservatoire within the framework of its by-laws and policies.

The director general shall propose strategic directions to the board of directors, as well as a capital plan and an operating plan for the Conservatoire.

The director general shall also assume any other function assigned by the board.

"**39.3.** The director general must make sure that the board of directors is given, at its request, adequate human, material and financial resources to enable it and its committees to perform their functions.

"**39.4.** The office of director general is a full-time position.

"**39.5.** The Government shall determine the remuneration, employee benefits and other conditions of employment of the director general.

"**39.6.** If the director general is absent or unable to act, the board may designate a member of the Conservatoire's personnel to temporarily exercise the functions of that office.

"5. ACADEMIC DIRECTOR AND OTHER PERSONNEL MEMBERS

"**39.7.** After obtaining the opinion of the academic councils, the board of directors shall appoint an academic director.

Under the authority of the director general, the academic director shall deal with academic matters.

"**39.8.** The Conservatoire's other personnel members are appointed in accordance with the staffing plan and standards established by the Conservatoire.

"**39.9.** Subject to the provisions of a collective agreement, the Conservatoire shall determine the standards and scales of remuneration, employee benefits and other conditions of employment of its personnel members in accordance with the conditions defined by the Government.

"**DIVISION II**

"ACADEMIC COUNCILS

"**39.10.** A music academic council and a dramatic art academic council are hereby established at the Conservatoire.

"**39.11.** The function of the academic councils, in their respective fields, is to advise the Conservatoire on any matter concerning the education regulations, the programs of study offered by the Conservatoire and the evaluation of learning achievement, including the procedures for the certification of studies.

"**39.12.** The academic councils shall give the board of directors their opinion on any question submitted by the board in matters within their jurisdiction, and they may make recommendations to the board and refer any question to the director general that the academic councils believe requires the board's attention.

The following must be submitted to the competent academic council before being decided on by the board:

(1) draft by-laws relating to the education regulations;

(2) proposed programs of study of the Conservatoire;

(3) proposals concerning the "Prix du Conservatoire" and Conservatoire competitions;

(4) proposals concerning bursaries or other forms of financial assistance to encourage excellency;

(5) proposed policy frameworks on criteria for association and affiliation with a body that offers training in the scenic arts field or audiovisual field;

(6) the proposed strategic plan for matters within the jurisdiction of the academic councils; and

(7) the selection criteria for and the appointment of the academic director.

"**39.13.** Subject to the measures set out in this division, the operating rules of the academic councils are determined by by-law of the Conservatoire.

"**39.14.** The music academic council is composed of the following members:

(1) the Conservatoire's academic director, who acts as chair;

(2) one principal of a Conservatoire institution providing instruction in music, appointed by the Conservatoire;

(3) one teacher from each of the Conservatoire institutions providing instruction in music, elected by a majority of the votes cast by their peers, in accordance with the Conservatoire's by-laws;

(4) two full-time music students of the Conservatoire, appointed in accordance with section 32 of the Act respecting the accreditation and financing of students' associations (chapter A-3.01) or, where that provision cannot be applied, elected by a majority of the votes cast by their peers, in accordance with the Conservatoire's by-laws;

(5) a former music student of the Conservatoire or of the Conservatoire de musique et d'art dramatique de la province de Québec established by the Act respecting the Conservatoire de musique et d'art dramatique (chapter C-62), appointed by the Conservatoire; and

(6) one person appointed by the other members of the academic council in office.

The student representatives must be from different institutions.

"**39.15.** The dramatic art academic council is composed of the following members:

(1) the Conservatoire's academic director, who acts as chair;

(2) two principals of Conservatoire institutions providing instruction in dramatic art, appointed by the Conservatoire;

(3) four teachers from Conservatoire institutions providing instruction in dramatic art, including two from the Montréal institution and two from the

Québec City institution, elected, respectively, by a majority of the votes cast by their peers, in accordance with the Conservatoire's by-laws;

(4) two full-time dramatic art students of the Conservatoire, one studying in Montréal and the other in Québec City, appointed in accordance with section 32 of the Act respecting the accreditation and financing of students' associations (chapter A-3.01) or, where that provision cannot be applied, elected by a majority of the votes cast by their peers, in accordance with the Conservatoire's by-laws;

(5) a former dramatic art student of the Conservatoire or of the Conservatoire de musique et d'art dramatique de la province de Québec established by the Act respecting the Conservatoire de musique et d'art dramatique (chapter C-62), appointed by the Conservatoire; and

(6) one person appointed by the other members of the academic council in office.

"**39.16.** The secretary of the Conservatoire acts as secretary of the academic councils, but may delegate all or part of that function to another person designated by the secretary.

"**39.17.** The members of the academic councils are not remunerated. However, they are entitled, on the presentation of vouchers, to the reimbursement of reasonable expenses incurred in the performance of their duties, on the conditions and to the extent determined by the Conservatoire.

"**39.18.** The person in charge of academic affairs at a Conservatoire institution may represent the principal of that institution, with full exercise of the principal's powers, on an academic council.

"**39.19.** The academic councils must each meet at least twice a year.

In addition, they may maintain a discussion mechanism or forum conducive to sharing problems and proposals related to student training.

They must hold a joint meeting at least once a year.

"**39.20.** Every year, the academic director must submit to the board of directors, according to the terms determined by the board, a report on the academic councils' activities for the previous year."

3. The Act is amended by replacing "**DIVISION II**" in Chapter III by "**DIVISION III**".

4. The Act is amended by inserting the following section after section 40:

"**40.1.** The orientation committee shall give its opinion on any matters submitted by the Conservatoire concerning the institution's policy directions and the organization of the services it offers.

The orientation committee must be consulted by the Conservatoire concerning

(1) the appointment of the principal of the institution;

(2) the terms governing implementation of the education regulations at the institution;

(3) the terms governing the organization of instruction at the institution;

(4) draft by-laws concerning the conduct and discipline of students; and

(5) the budget allotted to the institution.

The orientation committee may also, on its own initiative, advise the Conservatoire. Its recommendations may concern, in particular,

(1) the objectives to be achieved in initial training in the field of music;

(2) the adequacy of the training offered, taking into account labour market prospects for holders of diplomas, regional needs as regards music and dramatic art, and the presence and vitality of bodies essential to the world of music and dramatic art;

(3) measures to improve the services provided by the institution;

(4) in collaboration with schools, means to more accurately identify and to encourage students with remarkable talent; and

(5) measures to encourage philanthropic endeavours benefiting the institution and its current students and recent graduates."

5. Sections 49 and 50 of the Act are repealed.

6. The heading of Chapter IV of the Act is replaced by the following heading:

"PLANNING, AUDITING AND REPORTING".

7. The Act is amended by inserting the following section after the heading of Chapter IV:

"**51.1.** The Conservatoire must prepare a strategic plan and submit it to the Government for approval. The plan must take into account the policy directions and objectives given by the Minister.

The plan must be submitted on or before the date set by the Minister and established in accordance with the form, content and intervals determined by the Minister.

The plan must include

(1) the context in which the Conservatoire operates and the main challenges it faces;

(2) the Conservatoire's objectives and strategic directions;

(3) the results targeted over the period covered by the plan;

(4) the performance indicators to be used in measuring results; and

(5) any other element determined by the Minister."

8. Section 59 of the Act is amended by inserting the following paragraphs after the second paragraph:

"The report must include the information required under sections 36 to 39 of the Act respecting the governance of state-owned enterprises (chapter G-1.02), with the necessary modifications.

The financial statements and the report must also include all other information required by the Minister."

9. The Act is amended by inserting the following chapter after section 65:

"**CHAPTER IV.1**

"POWERS AND RESPONSIBILITIES OF THE MINISTER

"**65.1.** The Minister may issue directives on the direction and general objectives to be pursued by the Conservatoire.

The directives must be approved by the Government and come into force on the day they are approved. Once approved, they are binding on the Conservatoire, which must comply with them.

The directives are tabled in the National Assembly within 15 days after they are approved by the Government or, if the Assembly is not sitting, within 15 days of resumption.

"**65.2.** At least once every 10 years, the Minister must report to the Government on the administration of this Act. The report must include recommendations concerning the updating of the Conservatoire's mission.

The Minister tables the report in the National Assembly."

10. Section 72 of the Act is amended by replacing "section 4" in paragraph 2 by "section 15".

11. Sections 81, 82 and 82.1 of the Act are repealed, subject to any remaining practical effect being maintained with respect to any documents or persons that could still be concerned by those sections.

TRANSITIONAL AND FINAL PROVISIONS

12. The academic director of the Conservatoire de musique et d'art dramatique du Québec in office on (*insert the date of coming into force of section 15 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1) enacted by section 2*) continues in office on the same terms, for the unexpired portion of the academic director's term, until that office is filled in accordance with section 39.7 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1) enacted by section 2.

The other members of the academic commissions in office on that date continue in office on the same terms, for the unexpired portion of their term, until they are replaced or reappointed in accordance with sections 39.14 and 39.15 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec, enacted by section 2 of this Act, and with the Conservatoire's by-laws relating to the designation of persons forming those commissions.

13. The director general of the Conservatoire de musique et d'art dramatique du Québec in office on (*insert the date of coming into force of section 15 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1) enacted by section 2*) continues in office on the same terms, for the unexpired portion of the director general's term, until that office is filled in accordance with section 19 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec enacted by section 2.

The term of the other members of the board of directors of the Conservatoire in office on (*insert the date preceding the date of coming into force of section 15 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1) enacted by section 2*) ends on that date.

14. The Government may, in accordance with sections 4 to 8 of the Act respecting the governance of state-owned enterprises (chapter G-1.02), determine that a member of the board of directors of the Conservatoire de musique et d'art dramatique du Québec, in office on (*insert the date of coming into force of section 15 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec (chapter C-62.1) enacted by section 2*), has the status of independent director.

15. Persons and enterprises already using the expression "Conservatoire" in their name or corporate name or to describe their activities on (*insert the date of coming into force of section 14 of the Act respecting the Conservatoire*

de musique et d'art dramatique du Québec (chapter C-62.1) enacted by section 2) may continue to do so on the same conditions.

16. The first fiscal year covered by the strategic plan prepared under section 51.1 of the Act respecting the Conservatoire de musique et d'art dramatique du Québec, enacted by section 7 of this Act, is the 2017–2018 fiscal year.

17. The provisions of this Act come into force on the date or dates to be determined by the Government, which may not be later than 1 April 2016.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 23
AN ACT RESPECTING TRANSPARENCY MEASURES IN THE MINING, OIL AND GAS INDUSTRIES

Bill 55
Introduced by Mr. Luc Blanchette, Minister for Mines
Introduced 11 June 2015
Passed in principle 17 September 2015
Passed 21 October 2015
Assented to 21 October 2015

Coming into force: 21 October 2015

Legislation amended:

Act respecting the Autorité des marchés financiers (chapter A-33.2)
Act respecting administrative justice (chapter J-3)
Mining Act (chapter M-13.1)

Explanatory notes

The purpose of this Act is to impose transparency measures in the mining, oil and gas industries making it mandatory for mining, oil and gas enterprises to declare the monetary payments or payments in kind that they make in the course of their natural resource exploration and development projects. These measures are aimed at discouraging and detecting corruption, as well as fostering the social acceptability of such projects.

The Act provides that every entity that engages in exploration for or development of mineral substances or hydrocarbons is subject to this Act if

(1) it is listed on a stock exchange in Canada and has its head office in Québec; or

(2) it has an establishment in Québec, exercises activities or has assets in Québec and, based on its consolidated financial statements, meets at least two of the following conditions for at least one of its two most recent fiscal years:

(*a*) it has at least $20 million in assets;

(*b*) it has generated at least $40 million in revenue;

(*c*) it employs an average of at least 250 employees.

(*cont'd on next page*)

Explanatory notes (*cont'd*)

Such entities will be required to file a statement declaring all payments made to the same payee in a fiscal year, if those payments total $100,000 or more.

The Act defines a payee as a government, a body established by two or more governments, a municipality or a Native community, and certain entities that exercise powers or duties of government for such payees.

The Act covers any monetary payment or payment in kind in relation to exploration for or development of mineral substances or hydrocarbons that is made to a payee in the form of, among other things, taxes and income tax, royalties, rental fees, regulatory charges, production entitlements and contributions for infrastructure construction or improvement.

The statement must be made public for five years.

A statement filed in accordance with the requirements of a competent authority other than Québec may be substituted for the statement required under Québec law if the Government has determined by regulation that the requirements of that authority are an acceptable substitute and if the entity subject to this Act sent a copy of the statement.

The Act grants the Autorité des marchés financiers the powers necessary to administer it, in addition to powers of investigation, and sets out monetary administrative sanctions and penal provisions.

The Minister may enter into an agreement with another competent authority or one of its bodies that is responsible for implementing similar requirements, including regarding information sharing.

The Authority must report every year to the Minister on its activities with regard to the administration of this Act. The Minister then tables the report in the National Assembly.

Lastly, transitional provisions are introduced to defer the application of the Act for payments made for the benefit of a Native community. Likewise, an entity subject to this Act will not be required to file a statement for its fiscal year in progress on the date of coming into force of the Act.

Chapter 23

AN ACT RESPECTING TRANSPARENCY MEASURES IN THE MINING, OIL AND GAS INDUSTRIES

[*Assented to 21 October 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CHAPTER I

GENERAL PROVISIONS

DIVISION I

PURPOSE

1. The purpose of this Act is to impose transparency measures with regard to monetary payments or payments in kind made by mining, oil and gas enterprises, with a view to discouraging and detecting corruption, as well as fostering the social acceptability of natural resource exploration and development projects.

2. This Act is binding on the Government, on government departments and on bodies that are mandataries of the State.

DIVISION II

DEFINITIONS

3. For the purposes of this Act,

"**payee**" means

(1) a government;

(2) a body established by two or more governments;

(3) a municipality or the Kativik Regional Government;

(4) a Native nation represented by all the band councils, or councils in the case of northern villages, of the communities forming the Native nation, the Makivik Corporation, the Cree Nation Government, a Native community represented by its band council, a group of communities so represented or, in the absence of such councils, any other Native group;

(5) any board, commission, trust or corporation or other body that exercises, or is established to exercise, powers or duties of government for a payee referred to in paragraphs 1 to 4; or

(6) any other payee the Government designates by regulation;

"**payment**" means a monetary payment or a payment in kind that is made to a payee in relation to exploration for or development of mineral substances or hydrocarbons and that falls within any of the following categories:

(1) taxes and income tax, other than consumption taxes and personal income taxes;

(2) royalties;

(3) fees, including rental fees, entry fees, regulatory charges and any other consideration for licences, permits or concessions;

(4) production entitlements;

(5) dividends other than those paid as an ordinary shareholder of a person subject to this Act;

(6) bonuses, including signature, discovery and production bonuses;

(7) contributions for infrastructure construction or improvement; or

(8) any other payment the Government determines by regulation.

DIVISION III

SCOPE

4. Every legal person, corporation, trust or other organization that engages in exploration for or development of mineral substances or hydrocarbons, that holds a permit, right, licence, lease or other authorization for either of those activities or controls such a legal person, corporation, trust or organization and that meets one of the following requirements is an entity that is subject to this Act if

(1) it is listed on a stock exchange in Canada and has its head office in Québec; or

(2) it has an establishment in Québec, exercises activities or has assets in Québec and, based on its consolidated financial statements, meets at least two of the following conditions for at least one of its two most recent fiscal years:

(*a*) it has at least $20 million in assets;

(*b*) it has generated at least $40 million in revenue;

(*c*) it employs an average of at least 250 employees.

For the purposes of the first paragraph, the Government may determine, by regulation, any other activity relating to mineral substances or hydrocarbons or any other requirement.

5. Subject to what the Government may determine by regulation, a legal person, corporation, trust or organization controls another legal person, corporation, trust or organization if it controls it, directly or indirectly, in any manner.

A legal person, corporation, trust or organization that controls another legal person, corporation, trust or organization is deemed to control any other organization that the other legal person, corporation, trust or organization controls or is deemed to control.

CHAPTER II

ANNUAL STATEMENT

6. Entities subject to this Act must, not later than the 150th day following the end of their fiscal year, provide the Autorité des marchés financiers (Authority) with a statement declaring all payments within a category of payment listed in the definition of "payment" in section 3 that are made to the same payee in that fiscal year, if the total value of those payments is equal to or greater than $100,000.

The statement must be accompanied by a certificate made by one of the entity's directors or officers, or by an independent auditor, attesting that the information in the statement is true, accurate and complete.

The Government determines, by regulation, the form of the statement, including the manner in which the payments must be presented or broken down, for instance by project, and the procedure for sending the statement.

7. For the purposes of the first paragraph of section 6,

(1) a payment that is made to an employee or public office holder of a payee is deemed to have been made to the payee;

(2) a payment that is due to a payee and is received on the payee's behalf by a body that is not itself a payee is deemed to have been made to the payee to whom the payment is due;

(3) a payment made by a legal person, corporation, trust or organization that is not subject to this Act but is controlled by an entity that is subject to it is deemed to have been made by that entity;

(4) a payment made by any intermediary on behalf of an entity that is subject to this Act, or on behalf of a legal person, corporation, trust or organization that engages in exploration for or development of mineral substances or hydrocarbons or holds a permit, right, licence, lease or other authorization to engage in either of those activities, is deemed to have been made by that entity or by that legal person, corporation, trust or organization;

(5) a payment made to a payee referred to in paragraph 5 of the definition of "payee" in section 3 is deemed to have been made to the payee for whom that payee exercises, or is established to exercise, powers or duties of government; and

(6) the value of a payment in kind is the cost to the entity subject to this Act of the property or services it provided or, if the cost cannot be determined, the fair market value of the property or services.

8. On sending a statement, entities subject to this Act must make the statement public, in the manner the Government determines, for five years.

9. A statement filed in accordance with the requirements of another competent authority may be substituted for the statement required under the first paragraph of section 6 if the Government has determined by regulation that the requirements of that authority are an acceptable substitute because they achieve the same purposes as those of this Act. The Government determines by regulation the conditions under which such a substitution can be made.

10. If a wholly-owned subsidiary of an entity subject to this Act is also subject to this Act, the subsidiary is deemed to have filed the statement required under the first paragraph of section 6 for the fiscal year if

(1) the entity has sent a statement to the Authority in accordance with section 6 and the statement includes the payments made by the subsidiary in the subsidiary's fiscal year or any part of that fiscal year;

(2) the subsidiary has notified the Authority in writing, before the 150th day following the end of its fiscal year, that the entity has filed the statement; and

(3) the subsidiary has complied with sections 6, 7 and 8 for any part of its fiscal year that is not covered by the entity's statement, if applicable.

11. Entities subject to this Act must keep records of all payments they made in a fiscal year for seven years following the date they sent the statement in accordance with this chapter.

CHAPTER III

OVERSIGHT

12. In addition to exercising its powers of investigation under Chapter III of Title I of the Act respecting the Autorité des marchés financiers (chapter A-33.2), the Autority may require an entity subject to this Act to provide, within the time specified by the Authority, any document or information considered useful for the purposes of this Act, including

(1) a list of the mining, oil or gas exploration or development projects in which the entity has an interest and the nature of that interest;

(2) an explanation of how a payment was calculated for the purpose of preparing the statement referred to in section 6; and

(3) a statement of any policies that the entity has implemented for the purpose of meeting its obligations under this Act.

13. The Authority may require that the statement of an entity subject to this Act, or the documents or information provided to the Authority under section 12, be audited by an independent auditor.

The entity must, within the time specified by the Authority, provide the Authority with the results of any such audit.

The Government may, by regulation, determine the requirements to be met by an independent auditor conducting such an audit, as well as the generally accepted auditing standards that apply to such an audit.

14. The Minister or the Authority may order an entity subject to this Act to take, within a specified time, the measures required to comply with this Act.

CHAPTER IV

AGREEMENT AND INFORMATION SHARING

15. The Minister may enter into an agreement with the government of another competent authority or one of its bodies concerning the implementation of this Act or concerning the requirements pertaining to the statements required by that authority or body.

Such an agreement must provide, among other things, for the sharing, between the Minister or the Authority and that government or body, of the information needed for the purposes of the requirements referred to in the first paragraph.

CHAPTER V

AUTHORITY'S REPORT

16. Not later than 31 July of each year, the Authority must report to the Minister, for the preceding year, on its activities with regard to the administration of this Act.

The report must contain all the information required by the Minister.

17. The Minister tables the report obtained under section 16 in the National Assembly within 30 days of receiving it or, if the Assembly is not sitting, within 30 days of resumption.

CHAPTER VI

REGULATIONS

18. The Government may, by regulation, determine

(1) the cases in which this Act does not apply to entities subject to it or to payees or payments;

(2) the applicable rate of exchange for the conversion of payments into Canadian dollars;

(3) the fees payable for completing any formality conducive to the application of this Act; and

(4) the provisions of a regulation whose contravention constitutes an offence.

19. Any regulation made under this Act is on the recommendation of the Minister and the Minister of Finance.

CHAPTER VII

MONETARY ADMINISTRATIVE PENALTIES

20. Persons within the Authority who are designated by the Minister may impose monetary administrative penalties on any entity subject to this Act that fails to comply with this Act or the regulations, in the cases and under the conditions set out in them.

For the purposes of the first paragraph, the Minister develops and makes public a general framework for applying such administrative penalties in connection with penal proceedings, specifying the following elements:

(1) the purpose of the penalties, such as urging the entities subject to this Act to take rapid measures to remedy the failure and deter its repetition;

(2) the categories of functions held by the persons designated to impose penalties;

(3) the criteria that must guide designated persons when a failure to comply has occurred, such as the type of failure, its repetitive nature, the seriousness of the effects or potential effects, and the measures taken by the entity subject to this Act to remedy the failure;

(4) the circumstances in which a penal proceeding is deemed to have priority; and

(5) the other procedures connected with such a penalty, such as the fact that it must be preceded by notification of a notice of non-compliance.

The general framework must give the categories of administrative or penal sanctions as defined by the Act or the regulations.

21. No decision to impose a monetary administrative penalty may be notified to an entity subject to this Act for a failure to comply with this Act or the regulations if a statement of offence has already been served for a failure to comply with the same provision on the same day, based on the same facts.

22. In the event of a failure to comply with this Act or the regulations, a notice of non-compliance may be notified to the entity concerned urging that the necessary measures be taken immediately to remedy the failure. Such a notice must mention that the failure may give rise to a monetary administrative penalty and penal proceedings.

23. When a person designated by the Minister imposes a monetary administrative penalty on an entity subject to this Act, the designated person must notify the decision by a notice of claim that complies with section 33.

No accumulation of monetary administrative penalties may be imposed on the same entity subject to this Act for failure to comply with the same provision if the failure occurs on the same day and is based on the same facts. In cases where more than one penalty would be applicable, the person imposing the penalty decides which one is most appropriate in light of the circumstances and the purpose of the penalties.

24. The entity subject to this Act may apply in writing for a review of the decision within 30 days after notification of the notice of claim.

25. The Minister designates persons within the Authority to be responsible for reviewing decisions on monetary administrative penalties. They must not come under the same administrative authority as the persons who impose such penalties.

26. After giving the entity subject to this Act an opportunity to submit observations and produce any documents to complete the record, the person

responsible for reviewing the decision renders a decision on the basis of the record, unless the person deems it necessary to proceed in some other manner. That person may confirm, quash or vary the decision under review.

27. The application for review must be dealt with promptly. The review decision must be written in clear and concise terms, with reasons given, must be notified to the applicant and must state that the applicant has the right to contest the decision before the Administrative Tribunal of Québec within the time prescribed for that purpose.

If the review decision is not rendered within 30 days after receipt of the application or, as applicable, after the expiry of the time required by the entity subject to this Act to submit observations or produce documents, the interest provided for in the fourth paragraph of section 33 on the amount owed ceases to accrue until the decision is rendered.

28. The imposition of a monetary administrative penalty for failure to comply with the Act or the regulations is prescribed two years after the date of the failure to comply.

However, if false representations have been made to the Minister or the Authority, the monetary administrative penalty may be imposed within two years after the date on which the investigation that led to the discovery of the failure to comply was begun.

In the absence of evidence to the contrary, the certificate of the Minister or the Authority constitutes conclusive proof of the date on which the investigation was begun.

29. If a failure to comply for which a monetary administrative penalty may be imposed continues for more than one day, it constitutes a new failure for each day it continues.

30. A monetary administrative penalty of $1,000 may be imposed on any entity subject to this Act that, in contravention of this Act, refuses or neglects to provide information, studies, research findings, expert evaluations, reports, plans or other documents, or fails to file them in the prescribed time, in cases where no other monetary administrative penalties are provided for by this Act or the regulations.

31. A monetary administrative penalty of $10,000 may be imposed on any entity subject to this Act that refuses or neglects to comply with an order imposed under this Act, or in any manner hinders or prevents the enforcement of such an order.

32. The Government may, in a regulation made under this Act, specify that a failure to comply with the regulation may give rise to a monetary administrative penalty. The regulation may define the conditions for applying the penalty and set forth the amounts or the methods for determining them. The amounts may

vary according to the degree to which the standards have been infringed, without exceeding the maximum amount set out in section 31.

33. The person designated by the Minister under section 23 may, by notification of a notice of claim, claim from an entity subject to this Act the payment of the amount of any monetary administrative penalty imposed under this chapter.

In addition to stating the entity's right to obtain a review of the decision under section 24 and the time limit specified in that section, the notice of claim must include

(1) the amount of the claim;

(2) the reasons for it;

(3) the time from which it bears interest; and

(4) the right to contest the claim or, if applicable, the review decision before the Administrative Tribunal of Québec and the time limit for doing so.

The notice must also include information on the procedure for recovery of the amount claimed, in particular with regard to the issue of a recovery certificate under section 36 and its effects. The entity concerned must also be advised that the facts on which the claim is founded may result in penal proceedings.

Unless otherwise provided, the amount owing bears interest at the rate determined under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002), from the 31st day after notification of the notice.

Notification of a notice of claim interrupts the prescription provided for in the Civil Code with regard to the recovery of an amount owing.

34. A notice of claim or, as applicable, a review decision that confirms the imposition of a monetary administrative penalty may be contested before the Administrative Tribunal of Québec by the entity concerned, within 60 days after notification of the notice or review decision.

When rendering its decision, the Administrative Tribunal of Québec may make a ruling with respect to interest accrued on the penalty while the matter was pending.

35. The directors and officers of an entity subject to this Act that has defaulted on payment of an amount owed under this chapter are solidarily liable, with the entity, for the payment of the amount, unless they establish that they exercised due care and diligence to prevent the failure which led to the claim.

36. If the amount owing is not paid in its entirety, the Authority may issue a recovery certificate on the expiry of the time for applying for a review of the decision, on the expiry of the time for contesting the review decision before the Administrative Tribunal of Québec or on the expiry of 30 days after the final decision of the Tribunal confirming all or part of the Authority's decision or the review decision, as applicable.

However, a recovery certificate may be issued before the expiry of the time referred to in the first paragraph if the Authority is of the opinion that the debtor is attempting to evade payment.

A recovery certificate must state the debtor's name and address and the amount of the debt.

37. Once a recovery certificate has been issued, the Minister of Revenue applies, in accordance with section 31 of the Tax Administration Act, a refund due to a person under a fiscal law to the payment of an amount owed by that person under this Act.

Such application interrupts the prescription provided for in the Civil Code with regard to the recovery of an amount owed.

38. On the filing of the recovery certificate at the office of the competent court, together with a copy of the final decision stating the amount of the debt, the decision becomes enforceable as if it were a final judgment of that court not subject to appeal, and has all the effects of such a judgment.

39. The debtor is required to pay a recovery charge in the cases, under the conditions and in the amount determined by regulation.

40. The amounts received by the Authority under this chapter belong to it and, despite section 38.2 of the Act respecting the Autorité des marchés financiers, are not paid into the Education and Good Governance Fund.

CHAPTER VIII

PENAL PROVISIONS

41. Whoever

(1) fails to comply with sections 6, 8, 11, 12 and 14,

(2) makes a false or misleading statement or provides false or misleading information to the Minister or the Authority,

(3) wilfully and in any manner evades or attempts to evade the application of this Act,

(4) hinders the action of a person who exercises powers or duties for the purposes of this Act, or

(5) contravenes a provision of a regulation whose contravention constitutes an offence,

commits an offence and is liable to a fine of $250,000.

42. If an offence under section 41 continues for more than one day, it constitutes a separate offence for each day it continues.

43. Penal proceedings for an offence under this Act are prescribed five years after the date the offence was committed.

44. The Authority may institute penal proceedings with regard to offences under this Act. In such a case, the fine imposed by the court is remitted to the Authority and, despite section 38.2 of the Act respecting the Autorité des marchés financiers, is not paid into the Education and Good Governance Fund.

45. The Authority may recover its investigation costs from any person found guilty of an offence under this Act.

The Authority prepares a statement of costs and presents it to a judge of the Court of Québec so that the costs may be taxed, after giving the interested parties five days' prior notice of the date of presentation.

CHAPTER IX

AMENDING PROVISIONS

ACT RESPECTING THE AUTORITÉ DES MARCHÉS FINANCIERS

46. Section 9 of the Act respecting the Autorité des marchés financiers (chapter A-33.2) is amended by inserting "and the Act respecting transparency measures in the mining, oil and gas industries (2015, chapter 23)," after "(chapter C-65.1)" in the first paragraph.

ACT RESPECTING ADMINISTRATIVE JUSTICE

47. Schedule IV to the Act respecting administrative justice (chapter J-3) is amended by adding the following paragraph at the end:

"(32) section 34 of the Act respecting transparency measures in the mining, oil and gas industries (2015, chapter 23)."

MINING ACT

48. Section 120 of the Mining Act (chapter M-13.1) is replaced by the following section:

"**120.** Every lessee and grantee shall prepare a report showing, for each mine, the quantity of ore extracted during the previous year, its value, the duties paid under the Mining Tax Act (chapter I-0.4) during that period, the overall contributions paid by the lessee and grantee and any other information determined by regulation and send it either

(1) to the Minister, not later than the 150th day following the end of their fiscal year or, in the case of a natural person, of the calendar year; or

(2) to the Authority at the same time as the statement required under the Act respecting transparency measures in the mining, oil and gas industries (2015, chapter 23).

The Authority shall, without delay, send the Minister the report received under subparagraph 2 of the first paragraph."

49. Section 155 of the Act is amended by replacing "and the quantity of those" in the first paragraph by ", its value, and the quantity of mineral substances".

50. Section 215 of the Act is amended

(1) by replacing "mining lease, mining concession and" in the introductory clause of the third paragraph by "mine and for each";

(2) by striking out the fifth paragraph.

CHAPTER X

TRANSITIONAL AND FINAL PROVISIONS

51. The Minister must, not later than 21 October 2020 and subsequently every five years, report to the Government on the implementation of this Act and the advisability of amending it.

The report is tabled by the Minister in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days of resumption.

52. Entities subject to this Act are not required to report a payment that is made to any of the following payees before 1 June 2017:

(1) the Kativik Regional Government;

(2) a Native nation represented by all the band councils, or councils in the case of northern villages, of the communities forming the Native nation, the Makivik Corporation, the Cree Nation Government, a Native community represented by its band council, a group of communities so represented or, in the absence of such councils, any other Native group;

(3) a body established by at least two Native groups referred to in paragraph 2; and

(4) any board, commission, trust or corporation or other body that exercises, or is established to exercise, powers or duties of government for any body referred to in any of paragraphs 1 to 3.

53. Entities subject to this Act are not required to file the statement required under section 6 for the fiscal year in progress on 21 October 2015.

54. The Government designates the Minister responsible for the application of this Act.

55. This Act comes into force on 21 October 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 24
AN ACT TO GIVE EFFECT TO THE UPDATE ON QUÉBEC'S ECONOMIC AND FINANCIAL SITUATION PRESENTED ON 2 DECEMBER 2014 AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

Bill 39
Introduced by Mr. Carlos Leitão, Minister of Finance
Introduced 14 May 2015
Passed in principle 7 October 2015
Passed 22 October 2015
Assented to 26 October 2015

Coming into force: 26 October 2015

Legislation amended:

Tax Administration Act (chapter A-6.002)
Act respecting international financial centres (chapter C-8.3)
Taxation Act (chapter I-3)
Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)
Act respecting the Québec sales tax (chapter T-0.1)
Fuel Tax Act (chapter T-1)
Act to amend the Taxation Act and other legislative provisions (2001, chapter 7)

Explanatory notes

This Act amends various Acts to give effect mainly to fiscal measures that were announced in the Update on Québec's Economic and Financial Situation presented by the Minister of Finance on 2 December 2014 and in Information Bulletins published in 2014.

The Taxation Act is amended to introduce, modify or abolish fiscal measures specific to Québec. More specifically, the amendments deal with

(1) reduction of the rate of the union or professional dues tax credits;

(2) tightening of the eligibility requirements for refundable work incentive tax credits;

(3) introduction of a temporary refundable tax credit in respect of interest payable on financing obtained under the seller-lender formula of La Financière agricole du Québec;

(*cont'd on next page*)

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Explanatory notes (*cont'd*)

(4) increase in the additional deduction for transportation costs of remote manufacturing small and medium-sized businesses;

(5) increase from $800,000 to $1,000,000 in the limited capital gains exemption on farm property and fishing property;

(6) introduction of an excluded expense amount relating to qualified property for the purposes of the investment tax credit;

(7) increase in the tax on capital for insurance corporations; and

(8) temporary increase of the Québec film and television production tax credit.

The Act respecting the Régie de l'assurance maladie du Québec is amended to

(1) reduce the health services fund contribution for small and medium-sized businesses in the primary and manufacturing sectors; and

(2) temporarily reduce the health services fund contribution rate for small and medium-sized businesses for the creation of full-time jobs in the natural and applied sciences sector.

The Act respecting the Québec sales tax is amended to provide for the application of the general tax rate for insurance premiums to all automobile insurance premiums and to maintain the temporary increase in the tax on lodging in the Montréal tourist region to finance the Canadian Grand Prix.

The Taxation Act is amended to make amendments similar to those made to the Income Tax Act by federal bills assented to in 2013 and 2014. The Act gives effect mainly to harmonization measures announced in various Information Bulletins published in 2013 and 2014 and in the Budget Speech of 4 June 2014. More specifically, the amendments deal with

(1) eligible expenses in respect of the tax credit for medical expenses;

(2) tax credit for search and rescue volunteers;

(3) alternative minimum tax;

(4) computation of the income of non-resident pilots employed by Canadian airlines;

(5) thin capitalization rules;

(6) character conversion transactions;

(7) extension of the reassessment period in respect of a participant in a tax shelter;

(8) carry-forward period with respect to gifts of property having undeniable ecological value;

(9) treatment of certain pre-production development expenses for new mines;

(10) securities lending arrangements; and

(11) increase in the lifetime capital gains exemption and indexation to inflation.

(*cont'd on next page*)

Explanatory notes (*cont'd*)

The Act respecting the Québec sales tax is amended to make amendments similar to those made to the Excise Tax Act by federal bills assented to in 2014. The Act gives effect mainly to harmonization measures announced in Information Bulletins published in 2014 and in the Budget Speech of 4 June 2014. More specifically, the amendments deal with

(1) exemption for health care services and zero-rating of certain supplies related to health; and

(2) elections for closely-related persons.

Lastly, the Act makes various technical amendments as well as consequential and terminology-related amendments.

Chapter 24

AN ACT TO GIVE EFFECT TO THE UPDATE ON QUÉBEC'S ECONOMIC AND FINANCIAL SITUATION PRESENTED ON 2 DECEMBER 2014 AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS

[*Assented to 26 October 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TAX ADMINISTRATION ACT

1. (1) Section 10.1 of the Tax Administration Act (chapter A-6.002) is amended by replacing the second paragraph by the following paragraph:

"The repayment or discharge of the security is limited to one-half of the amount in dispute where

(*a*) the person referred to in the first paragraph is a large corporation; or

(*b*) the amount in dispute is in respect of an amount that was deducted under any of sections 710 and 752.0.10.6 to 752.0.10.6.2 of the Taxation Act (chapter I-3) and that was claimed in respect of a tax shelter, within the meaning assigned to that expression by section 1079.1 of that Act."

(2) Subsection 1 applies in respect of an assessment made for a taxation year that ends after 31 December 2012.

2. (1) Section 12.0.2 of the Act is amended by replacing the second paragraph by the following paragraph:

"This section applies only to one-half of the unpaid amount where

(*a*) the debtor is a large corporation; or

(*b*) the unpaid amount is in respect of an amount that was deducted under any of sections 710 and 752.0.10.6 to 752.0.10.6.2 of the Taxation Act and that was claimed in respect of a tax shelter, within the meaning assigned to that expression by section 1079.1 of that Act."

(2) Subsection 1 applies in respect of an assessment made for a taxation year that ends after 31 December 2012.

3. (1) Section 12.0.3 of the Act, amended by section 2 of chapter 21 of the statutes of 2015, is again amended by replacing the second paragraph by the following paragraph:

"This section applies only to one-half of the amount in dispute where

(*a*) the debtor is a large corporation; or

(*b*) the amount in dispute is in respect of an amount that was deducted under any of sections 710 and 752.0.10.6 to 752.0.10.6.2 of the Taxation Act (chapter I-3) and that was claimed in respect of a tax shelter, within the meaning assigned to that expression by section 1079.1 of that Act."

(2) Subsection 1 applies in respect of an assessment made for a taxation year that ends after 31 December 2012.

4. (1) Section 21.0.1 of the Act is amended by replacing the second paragraph by the following paragraph:

"The repayment is limited to one-half of the amount in dispute where

(*a*) the person referred to in the first paragraph is a large corporation; or

(*b*) the amount in dispute is in respect of an amount that was deducted under any of sections 710 and 752.0.10.6 to 752.0.10.6.2 of the Taxation Act (chapter I-3) and that was claimed in respect of a tax shelter, within the meaning assigned to that expression by section 1079.1 of that Act."

(2) Subsection 1 applies in respect of an assessment made for a taxation year that ends after 31 December 2012.

5. (1) Section 93.1.7 of the Act is amended by replacing "paragraphs *a*, *a*.0.1 and *a*.1" by "paragraphs *a* to *a*.2".

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013.

6. (1) Section 93.1.9 of the Act is amended by replacing "paragraphs *a*, *a*.0.1 and *a*.1" by "paragraphs *a* to *a*.2".

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013.

7. (1) Section 93.1.11 of the Act is amended by replacing "paragraphs *a*, *a*.0.1 and *a*.1" by "paragraphs *a* to *a*.2".

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013.

ACT RESPECTING INTERNATIONAL FINANCIAL CENTRES

8. (1) The Act respecting international financial centres (chapter C-8.3) is amended by inserting the following section after section 8:

"**8.1.** For the purposes of subparagraph *b* of paragraph 22 of section 7, where back office activities relating to a financial transaction carried out by a financial corporation that is described in paragraph 1 of the definition of that expression in section 4 and that is not resident in Canada are carried out by a branch of the financial corporation, a branch of the financial corporation is deemed to be a separate corporation from the financial corporation and its other branches, and the branch that carries out the back office activities is deemed to be resident of the place where those back office activities are taking place."

(2) Subsection 1 applies in respect of a business qualification certificate referred to in section 2.4 of Schedule E to the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) and issued after 20 December 2013.

TAXATION ACT

9. (1) Section 1 of the Taxation Act (chapter I-3), amended by section 92 of chapter 21 of the statutes of 2015, is again amended

(1) by replacing "en raison" in paragraph *b* of the definition of "allocation de retraite" in the French text by "à l'égard";

(2) by replacing the portion of the definition of "dividend rental arrangement" before subparagraph i of paragraph *b* by the following:

""dividend rental arrangement" of a person or a partnership means any arrangement entered into by the person or partnership where it may reasonably be considered that the main reason for the person or partnership entering into the arrangement is to enable the person or partnership to receive a dividend on a share of the capital stock of a corporation, other than a dividend on a prescribed share or on a share described in section 21.6.1 or an amount deemed, by reason of the first paragraph of section 119, to be received as a dividend on a share of the capital stock of a corporation, and under the arrangement another person or partnership enjoys the opportunity for profit or gain or bears the risk of loss with respect to the share in any material respect, and includes any arrangement under which

(*a*) a corporation at any time receives on a particular share a taxable dividend that would, but for section 740.4.1, be deductible in computing its taxable income for the taxation year that includes that time; and

(*b*) the corporation or a partnership of which it is a member is obligated to pay to another person or partnership an amount as compensation for each of the following dividends that, if paid, would be deemed under section 21.32 to

have been received by that other person or partnership, as the case may be, as a taxable dividend:";

(3) by replacing "of the nearest urban area" in subparagraph 2 of subparagraph ii of paragraph *d* of the definition of "automobile" by "of the nearest population centre";

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

""derivative forward agreement", of a taxpayer, means an agreement entered into by the taxpayer to purchase or sell a capital property if

(*a*) the term of the agreement exceeds 180 days or the agreement is part of a series of agreements with a term that exceeds 180 days;

(*b*) in the case of a purchase agreement, the difference between the fair market value of the property delivered on settlement, including partial settlement, of the agreement and the amount paid for the property is attributable, in whole or in part, to an underlying interest (including a value, price, rate, variable, index, event, probability or thing) other than

i. revenue, income or cash flow in respect of the property over the term of the agreement, changes in the fair market value of the property over the term of the agreement, or any similar criteria in respect of the property, or

ii. if the purchase price is denominated in the currency of a country other than Canada, changes in the value of the Canadian currency relative to that other currency; and

(*c*) in the case of a sale agreement,

i. the difference between the sale price of the property and the fair market value of the property at the time the agreement is entered into by the taxpayer is attributable, in whole or in part, to an underlying interest (including a value, price, rate, variable, index, event, probability or thing) other than

(1) revenue, income or cash flow in respect of the property over the term of the agreement, changes in the fair market value of the property over the term of the agreement, or any similar criteria in respect of the property, or

(2) if the sale price is denominated in the currency of a country other than Canada, changes in the value of the Canadian currency relative to that other currency, and

ii. the agreement is part of an arrangement that has the effect—or would have the effect if the agreements that are part of the arrangement and that were entered into by persons or partnerships not dealing at arm's length with the taxpayer were entered into by the taxpayer instead of those non-arm's length persons or partnerships—of eliminating a majority of the taxpayer's risk of

loss and opportunity for profit or gain in respect of the property for a period of more than 180 days;".

(2) Paragraph 2 of subsection 1 applies in respect of an arrangement entered into

(1) after 20 December 2002; or

(2) after 2 November 1998 and before 21 December 2002, if the parties to the arrangement jointly made a valid election under paragraph *b* of subsection 34 of section 358 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34).

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

(4) Paragraph 4 of subsection 1 has effect from 21 March 2013.

(5) Chapter V.2 of Title II of Book I of Part I of the Act applies, with the necessary modifications, in relation to an election made under paragraph 2 of subsection 2. In addition, for the purposes of section 21.4.7 of the Act in respect of such an election, a party to an arrangement or, in the case of a partnership, any of its members is deemed to have complied with a requirement of section 21.4.6 of the Act if the party or member complies with it on or before 23 April 2016.

10. (1) Section 7.25 of the Act is amended, in the portion before paragraph *a*,

(1) by replacing "sections 716 and 752.0.10.12" by "sections 716, 752.0.10.12 and 752.0.10.16.2";

(2) by inserting "or, in the case of a life insurance policy in respect of which the taxpayer is a policyholder, the adjusted cost basis, within the meaning of sections 976 and 976.1" after "cost base".

(2) Paragraph 1 of subsection 1 has effect from 24 October 2012.

(3) Paragraph 2 of subsection 1 applies in respect of a gift made after 6:00 p.m. Eastern Standard Time, 5 December 2003.

11. (1) Section 7.26 of the Act is amended by inserting ", otherwise than by reason of the death of an individual," after "acquired a property".

(2) Subsection 1 applies in respect of a gift made after 17 July 2005.

12. (1) Section 7.27 of the Act, amended by section 96 of chapter 21 of the statutes of 2015, is again amended by replacing paragraphs *c* and *d* by the following paragraphs:

"(*c*) of a cultural property described in the third paragraph of section 232, other than property acquired under a gifting arrangement, within the meaning assigned to that expression by the first paragraph of section 1079.1, that is a tax shelter;

"(*d*) of a property to which section 231.2 applies;".

(2) Subsection 1, where it replaces paragraph *c* of section 7.27 of the Act, applies in respect of a gift made after 10 February 2014.

(3) Subsection 1, where it replaces paragraph *d* of section 7.27 of the Act, applies in respect of a gift made after 17 March 2007.

13. Section 21.0.2 of the Act is amended by replacing "connected by blood" in subparagraph iv of paragraph *d* by "connected by blood relationship".

14. (1) The Act is amended by inserting the following section after section 21.2.1:

"**21.2.2.** Subject to section 21.3, if, at any particular time, as part of a series of transactions or events, two or more persons acquire shares of a corporation (in this section referred to as the "acquiring corporation") in exchange for or upon a redemption or surrender of interests in, or as a consequence of a distribution from, a SIFT trust or a SIFT partnership, on the assumption that the definitions of "SIFT trust" and "SIFT partnership" in the first paragraph of section 1129.70 applied from 31 October 2006, or a real estate investment trust within the meaning of that first paragraph, control of the acquiring corporation and of each corporation controlled by it immediately before the particular time is deemed to have been acquired by a person or group of persons at the particular time, except in the following cases:

(*a*) in relation to each of those corporations, a person (in this paragraph referred to as a "relevant person") who would be affiliated with the SIFT trust, SIFT partnership or real estate investment trust, but for the definition of "controlled" in section 21.0.1, owns shares of the corporation having a total fair market value of more than 50% of the fair market value of all the issued and outstanding shares of the corporation at all times during the period that ends immediately before the particular time and begins at the time of the last acquisition of control of the corporation by a relevant person or, if later, on the later of

i. 14 July 2008, and

ii. the day the corporation was constituted;

(*b*) if all the securities, within the meaning of the first paragraph of section 1129.70, of the acquiring corporation that were acquired as part of the series of transactions or events at or before the particular time were acquired by one person, the person would not at the particular time control the acquiring

corporation and would have at the particular time acquired securities of the acquiring corporation having a fair market value of not more than 50% of the fair market value of all the issued and outstanding shares of the acquiring corporation; and

(*c*) this section previously applied to deem an acquisition of control of the acquiring corporation upon an acquisition of shares that was part of the same series of transactions or events."

(2) Subsection 1 applies in respect of a transaction that began after 4:00 p.m. Eastern Standard Time, 4 March 2010, other than a transaction the parties to which are obligated to complete under an agreement in writing between the parties entered into before that time.

(3) For the purposes of subsection 2, parties are deemed not to be obligated to complete a transaction under an agreement in writing if one or more of those parties may be excused from completing the transaction as a result of amendments to the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

(4) Subsection 1 applies in respect of a transaction completed in the period that begins on 14 July 2008 and ends at 4:00 p.m. Eastern Standard Time, 4 March 2010, or provided for in an agreement in writing entered into in that period, if the parties have made a valid election under subsection 9 of section 364 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34).

(5) The parties referred to in subsection 4 are the SIFT trust, the SIFT partnership, the real estate investment trust and the acquiring corporation mentioned in section 21.2.2 of the Taxation Act.

(6) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election made under subsection 9 of section 364 of the Technical Tax Amendments Act, 2012. For the purposes of section 21.4.7 of the Taxation Act in respect of such an election, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 23 April 2016.

15. (1) Section 21.3.1 of the Act is amended by adding the following paragraph after the third paragraph:

"Where a corporation (in this paragraph referred to as the "acquiring corporation") acquires shares of the capital stock of a particular corporation on a distribution that is a SIFT trust wind-up event of a trust that is a SIFT wind-up entity, the acquiring corporation is deemed not to acquire control of the particular corporation because of that acquisition if the following conditions are met:

(*a*) the acquiring corporation is the only beneficiary under the trust immediately before the distribution;

(*b*) the trust controlled the particular corporation immediately before the distribution;

(*c*) as part of a series of transactions or events under which the acquiring corporation became the only beneficiary under the trust, two or more persons acquired shares of the acquiring corporation in exchange for their interests as beneficiaries under the trust; and

(*d*) if all the shares described in subparagraph *c* had been acquired by one person, the person would control the acquiring corporation and would have acquired shares of the acquiring corporation having a fair market value of more than 50% of the fair market value of all the issued and outstanding shares of the acquiring corporation."

(2) Subsection 1 applies in respect of a transaction that began after 4:00 p.m. Eastern Standard Time, 4 March 2010, other than a transaction the parties to which are obligated to complete under an agreement in writing between the parties entered into before that time.

(3) For the purposes of subsection 2, parties are deemed not to be obligated to complete a transaction under an agreement in writing if one or more of those parties may be excused from completing the transaction as a result of amendments to the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement).

(4) Subsection 1 applies in respect of a transaction completed in the period that begins on 14 July 2008 and ends at 4:00 p.m. Eastern Standard Time, 4 March 2010, or provided for in an agreement in writing entered into in that period, if the parties have made a valid election under subsection 9 of section 364 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34).

(5) The parties referred to in subsection 4 are the trust and the acquiring corporation mentioned in the fourth paragraph of section 21.3.1 of the Taxation Act.

(6) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election made under subsection 9 of section 364 of the Technical Tax Amendments Act, 2012. For the purposes of section 21.4.7 of the Taxation Act in respect of such an election, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 23 April 2016.

16. (1) Section 21.11.12 of the Act is amended by replacing paragraph *d* by the following paragraph:

"(*d*) where a share of the capital stock of a corporation was issued after 15 December 1987 and at the time the share was issued the existence of the corporation was, or there was an arrangement under which it could be, limited to a period that was within five years from the date of its issue, the share is deemed to be a short-term preferred share of the corporation unless

i. the share is a grandfathered share and the arrangement is a written arrangement entered into before 16 December 1987, or

ii. the share is issued to an individual after 14 April 2005 under an agreement referred to in section 48, if at the time the individual last acquired a right under the agreement to acquire a share of the capital stock of the corporation, the existence of the corporation was not, and no arrangement was in effect under which it could be, limited to a period that was within five years from that time;".

(2) Subsection 1 applies in respect of a share issued after 14 April 2005.

17. (1) Section 21.28 of the Act is amended

(1) by replacing paragraph *a* of the definition of "securities lending arrangement" by the following paragraph:

"(*a*) a person (in this chapter referred to as the "lender") transfers or lends at any particular time a qualified security to another person (in this chapter referred to as the "borrower"),";

(2) by replacing paragraph *c* of the definition of "securities lending arrangement" by the following paragraph:

"(*c*) the borrower is obligated to pay to the lender, as compensation for each particular amount paid on the security that would have been received by the borrower if the borrower had held the security throughout the period beginning after the particular time and ending at the time an identical security is transferred or returned to the lender, an amount equal to the particular amount,";

(3) by adding the following paragraph after paragraph *d* of the definition of "securities lending arrangement":

"(*e*) if the lender and the borrower do not deal with each other at arm's length, it is intended that neither the arrangement nor any series of securities lending arrangements, loans or other transactions of which the arrangement is a part be in effect for more than 270 days;";

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

""dealer compensation payment" means an amount received by a taxpayer as compensation for an underlying payment from a registered securities dealer resident in Canada who paid the amount in the ordinary course of a business of trading in securities, or for an underlying payment in the ordinary course of

such a business of the taxpayer, where the taxpayer is such a dealer resident in Canada;

"“securities lending arrangement compensation payment” or “SLA compensation payment” means an amount paid pursuant to a securities lending arrangement as compensation for an underlying payment;

"“security distribution” means

(*a*) an underlying payment; or

(*b*) an SLA compensation payment, or a dealer compensation payment, that is deemed under section 21.32 to be an amount received as an amount described in any of subparagraphs *a* to *c* of the first paragraph of that section;

"“underlying payment” means an amount paid on a qualified security by the issuer of the security.”;

(5) by adding the following paragraph after paragraph *d* of the definition of “qualified security”:

“(*e*) a qualified trust unit;”;

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

"“qualified trust unit” means an interest, as a beneficiary under a trust, that is listed on a stock exchange;”.

(2) Paragraphs 1 and 3 of subsection 1 apply in respect of an arrangement entered into after 31 December 2002.

(3) Paragraphs 2 and 4 to 6 of subsection 1 apply in respect of an arrangement entered into after 31 December 2001. However, where section 21.28 of the Act applies

(1) in respect of an arrangement entered into before 24 October 2012 but after 13 December 2007, the definition of “qualified trust unit” is to be read as follows:

"“qualified trust unit” means a unit of a mutual fund trust that is listed on a stock exchange;”; and

(2) in respect of an arrangement entered into before 14 December 2007, the definition of “qualified trust unit” is to be read as follows:

"“qualified trust unit” means a unit of a mutual fund trust that is listed on a Canadian stock exchange or a foreign stock exchange;”.

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

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

"**21.32.** A particular amount that is received by a taxpayer in a taxation year as an SLA compensation payment from a person described in the second paragraph or as a dealer compensation payment, is deemed, to the extent of the underlying payment to which the amount relates, to have been received by the taxpayer in the year as,

(*a*) where the underlying payment is a taxable dividend paid on a share of the capital stock of a public corporation (other than an underlying payment to which subparagraph *b* applies), a taxable dividend on the share and, if the particular amount has the characteristics described in the third paragraph, an eligible dividend on the share;

(*b*) where the underlying payment is paid by a trust on a qualified trust unit issued by the trust,

i. to the extent that section 663 applied to the underlying payment, an amount of the trust's income that was paid by the trust to the taxpayer as a beneficiary under the trust and that was designated by the trust in respect of the taxpayer to the extent of a valid designation, if any, by the trust in accordance with this Part in respect of the recipient of the underlying payment, and

ii. to the extent that the underlying payment is a distribution of a property from the trust, a distribution of that property from the trust; or

(*c*) in any other case, interest.";

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

"A person to whom the first paragraph refers is

(*a*) a person resident in Canada; or

(*b*) a person not resident in Canada who pays the particular amount in the course of carrying on business in Canada through an establishment.";

(3) by replacing "in respect of an amount" in the portion of the second paragraph before subparagraph *b* by "in respect of the particular amount" and by replacing "le montant" in that portion of the second paragraph in the French text by "ce montant";

(4) by replacing "soit d'indemnité" in subparagraphs i and ii of subparagraph *b* of the second paragraph in the French text by "soit de compensation";

(5) by replacing subparagraph *b* of the third paragraph by the following subparagraph:

"(*b*) by a person under an arrangement where it may reasonably be considered that one of the main reasons for the person entering into the arrangement was to enable the person to receive an SLA compensation payment or a dealer compensation payment that would be deductible in computing the person's taxable income, or not included in computing the person's income, for any taxation year."

(2) Subsection 1 applies in respect of an arrangement entered into after 31 December 2001. However,

(1) if the parties to an arrangement jointly made a valid election under paragraph *b* of subsection 12 of section 365 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) not to apply paragraphs *b* and *c* of subsection 5.1 of section 260 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), or either of those paragraphs, to an amount received before 28 February 2004 under the arrangement as an SLA compensation payment or a dealer compensation payment, the first paragraph of section 21.32 of the Taxation Act is to be read, where it applies to such an amount, without reference to its subparagraph *b* or *c*, or to both of those subparagraphs, according to whether the parties specified, in the document sent to the Minister of National Revenue in connection with the election, their intention not to apply paragraph *b* or *c* of that subsection 5.1, or both of those paragraphs;

(2) where section 21.32 of the Act applies in respect of an amount received as compensation for a dividend paid before 24 March 2006, it is to be read as if

(*a*) "and, if the particular amount has the characteristics described in the third paragraph, an eligible dividend on the share" in subparagraph *a* of the first paragraph were struck out; and

(*b*) the third paragraph were struck out.

(3) Chapter V.2 of Title II of Book I of Part I of the Act applies, with the necessary modifications, in relation to an election made under paragraph 1 of subsection 2. In addition, for the purposes of section 21.4.7 of the Act in respect of such an election, a party to an arrangement or, in the case of a partnership, any of its members is deemed to have complied with a requirement of section 21.4.6 of the Act if the party or member complies with it on or before 23 April 2016.

19. (1) Section 21.33 of the Act is replaced by the following section:

"**21.33.** A taxpayer who, in a taxation year, pays a particular amount as an SLA compensation payment or as a dealer compensation payment, may deduct, in computing income from a business or property for the year, an amount equal to

(*a*) if the taxpayer is a registered securities dealer and the particular amount is deemed under section 21.32 to have been received as a taxable dividend, no more than 2/3 of the particular amount; or

(*b*) if the particular amount is in respect of an amount other than an amount that is, or is deemed under section 21.32 to have been, received as a taxable dividend,

i. where the taxpayer disposes of the borrowed security and includes the gain or loss, if any, from the disposition in computing income from a business, the particular amount, or

ii. in any other case, the lesser of the particular amount and the amount, if any, in respect of the security distribution to which the SLA compensation payment or dealer compensation payment relates that is included in computing the income, and not deducted in computing the taxable income, for any taxation year of the taxpayer or of any person to whom the taxpayer is related."

(2) Subsection 1 applies in respect of an arrangement entered into after 31 December 2001.

20. (1) Section 21.33.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

"(*a*) the aggregate of all amounts each of which is an amount that the corporation becomes obligated in the year to pay to another person under an arrangement described in paragraphs *a* and *b* of the definition of "dividend rental arrangement" in section 1 and that, if paid, would be deemed under section 21.32 to have been received by the other person as a taxable dividend; and".

(2) Subsection 1 applies in respect of an arrangement entered into

(1) after 20 December 2002; or

(2) after 2 November 1998 and before 21 December 2002, if the parties to the arrangement have made an election under paragraph 2 of subsection 2 of section 9.

21. (1) The Act is amended by inserting the following section after section 21.33.1:

"**21.33.2.** For the purposes of this chapter,

(*a*) a person includes a partnership; and

(*b*) a partnership is deemed to be a registered securities dealer if each member of the partnership is a registered securities dealer.

The following rules apply to a corporation that is, in a taxation year, a member of a partnership:

(*a*) for the purposes of section 21.32, the corporation is deemed to receive, in the year, the agreed proportion in its respect, for each fiscal period of the partnership that ends in the year, of each amount received by the partnership in that fiscal period, and is deemed to be the same person as the partnership in respect of the receipt of the agreed proportion of that amount; and

(*b*) for the purposes of section 21.33.1, the corporation is deemed to become obligated, in the year, to pay the agreed proportion in its respect, for each fiscal period of the partnership that ends in the year, of the amount the partnership becomes, in that fiscal period, obligated to pay to another person under the arrangement referred to in paragraph *a* of that section.

The following rules apply to an individual who is, in a taxation year, a member of a partnership:

(*a*) for the purposes of section 21.32, the individual is deemed to receive, in the year, the agreed proportion in respect of the individual, for each fiscal period of the partnership that ends in the year, of each amount received by the partnership in that fiscal period, and is deemed to be the same person as the partnership in respect of the receipt of the agreed proportion of that amount; and

(*b*) for the purposes of section 497, the individual is deemed to have paid, in the year, the agreed proportion in respect of the individual, for each fiscal period of the partnership that ends in the year, of each amount paid by the partnership in that fiscal period that is deemed under section 21.32 to have been received by another person as a taxable dividend."

(2) Subsection 1 applies in respect of an arrangement entered into

(1) after 20 December 2002; or

(2) after 2 November 1998 and before 21 December 2002, if the parties to the arrangement have made an election under paragraph 2 of subsection 2 of section 9.

22. (1) Section 31.1 of the Act is amended by replacing "$1,045" in subparagraph *b* of the fourth paragraph by "$1,120".

(2) Subsection 1 applies from the taxation year 2016. In addition, where section 31.1 of the Act applies to the taxation year 2015, it is to be read without reference to subparagraph *b* of its fourth paragraph.

23. (1) Section 39.6 of the Act is amended

(1) by replacing "$1,045" in the portion of the first paragraph before subparagraph *a* by "$1,120";

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

"The first paragraph does not apply if the individual deducts an amount under section 752.0.10.0.5 or 752.0.10.0.7 from the individual's tax otherwise payable for the year under this Part."

(2) Paragraph 1 of subsection 1 applies from the taxation year 2015.

(3) Paragraph 2 of subsection 1 applies from the taxation year 2014.

24. (1) Section 86 of the Act is replaced by the following section:

"**86.** Subject to sections 217.2 to 217.9.1, where an individual is a proprietor of a business, the individual's income from the business for a taxation year is deemed to be the income from the business for the fiscal periods of the business that end in the year.

Where an individual's income for a taxation year includes income from a business the fiscal period of which does not coincide with the calendar year, any reference in respect of the business to the taxation year or the year, in this Title and in sections 487 to 487.0.4, is to be read as a reference to the fiscal period ending in the year, unless the context otherwise requires."

(2) Subsection 1 applies to a taxation year that ends after 22 March 2011.

25. (1) Section 87 of the Act, amended by section 111 of chapter 21 of the statutes of 2015, is again amended by adding the following paragraph after paragraph *z*.6:

"(*z*.7) the total of all amounts each of which is

i. if the taxpayer acquires a property under a derivative forward agreement in the year, the amount by which the fair market value of the property at the time it is acquired by the taxpayer exceeds the cost to the taxpayer of the property, or

ii. if the taxpayer disposes of a property under a derivative forward agreement in the year, the amount by which the proceeds of disposition, within the meaning of section 251, of the property exceeds the fair market value of the property at the time the agreement is entered into by the taxpayer."

(2) Subsection 1 applies in respect of an acquisition or disposition of property that occurs

(1) under a derivative forward agreement entered into after 20 March 2013 unless

(*a*) the agreement is part of a series of agreements and the series

i. includes a derivative forward agreement entered into after 20 March 2013 and before 11 July 2013, and

ii. has a term of 180 days or less (determined without reference to agreements entered into before 21 March 2013), or

(*b*) the agreement is entered into after the final settlement of another derivative forward agreement (in this paragraph 1 and in paragraph 5 of subsection 3 referred to as the "prior agreement") and

i. having regard to the source of the funds used to purchase the property to be sold under the agreement, it is reasonable to conclude that the agreement is a continuation of the prior agreement,

ii. the terms of the agreement and the prior agreement are substantially similar,

iii. the final settlement date under the agreement is before 1 January 2015,

iv. subsection 1 would not apply to an acquisition or a disposition under the prior agreement if this paragraph 1 were read without reference to its subparagraph *a*, and

v. the notional amount of the agreement is at all times less than or equal to the amount determined by the formula

$(A + B + C + D + E) – (F + G)$;

(2) after 20 March 2013 and before 22 March 2018 under a derivative forward agreement entered into before 21 March 2013, if

(*a*) after 20 March 2013, the term of the agreement is extended beyond 31 December 2014, or

(*b*) at a particular time after 20 March 2013, the notional amount of the agreement exceeds the amount determined by the formula

$(A + B + C + D + E + F) – (G + H)$; or

(3) after 21 March 2018.

(3) For the purposes of the formula in subparagraph v of subparagraph *b* of paragraph 1 of subsection 2 at a particular time,

(1) A is the notional amount of the agreement when it is entered into;

(2) B is the total of all amounts each of which is an increase in the notional amount of the agreement, at or before the particular time, that is attributable to the underlying interest;

(3) C is the amount of the taxpayer's cash on hand immediately before 21 March 2013 that was committed, before 21 March 2013, to be invested under the agreement;

(4) D is the total of all amounts each of which is an increase, at or before the particular time, in the notional amount of the agreement that is attributable to the final settlement of another derivative forward agreement if subsection 1 would not apply to any acquisitions or dispositions under the other agreement if subsection 2 were read without reference to subparagraph *a* of paragraph 1;

(5) E is the lesser of

(*a*) either

i. if the prior agreement was entered into before 21 March 2013, the amount by which the amount determined under subparagraph *a* of paragraph 6 of subsection 4 for the prior agreement immediately before it was finally settled exceeds the total determined under subparagraph *b* of that paragraph 6 for the prior agreement immediately before it was finally settled, or

ii. in any other case, the amount by which the amount determined under this subparagraph *a* for the prior agreement immediately before it was finally settled exceeds the total determined under subparagraph *b* for the prior agreement immediately before it was finally settled, and

(*b*) the total of all amounts each of which is an increase in the notional amount of the agreement before 11 July 2013 that is not otherwise described in the formula in subparagraph v of subparagraph *b* of paragraph 1 of subsection 2;

(6) F is the total of all amounts each of which is a decrease in the notional amount of the agreement, at or before the particular time, that is attributable to the underlying interest; and

(7) G is the total of all amounts each of which is the amount of a partial settlement of the agreement, at or before the particular time, to the extent that it is not reinvested in the agreement.

(4) In the formula in subparagraph *b* of paragraph 2 of subsection 2,

(1) A is the notional amount of the agreement immediately before 21 March 2013;

(2) B is the total of all amounts each of which is an increase in the notional amount of the agreement, after 20 March 2013 and at or before the particular time, that is attributable to the underlying interest;

(3) C is the amount of the taxpayer's cash on hand immediately before 21 March 2013 that was committed, before 21 March 2013, to be invested under the agreement;

(4) D is the amount of an increase, after 20 March 2013 and at or before the particular time, in the notional amount of the agreement because of the exercise of an overallotment option granted before 21 March 2013;

(5) E is the total of all amounts each of which is an increase, after 20 March 2013 and at or before the particular time, in the notional amount of the agreement that is attributable to the final settlement of another derivative forward agreement if

(*a*) the final settlement date under the agreement is before 1 January 2015 or on or before the date on which the other agreement, as it read immediately before 21 March 2013, was to be finally settled, and

(*b*) subsection 1 would not apply to any acquisitions or dispositions under the other agreement if subsection 2 were read without reference to subparagraph *a* of paragraph 1;

(6) F is the lesser of

(*a*) 5% of the notional amount of the agreement immediately before 21 March 2013, and

(*b*) the total of all amounts each of which is an increase in the notional amount of the agreement after 20 March 2013 and before 11 July 2013 that is not otherwise described in the formula in subparagraph *b* of paragraph 2 of subsection 2;

(7) G is the total of all amounts each of which is a decrease in the notional amount of the agreement, after 20 March 2013 and at or before the particular time, that is attributable to the underlying interest; and

(8) H is the total of all amounts each of which is the amount of a partial settlement of the agreement, after 20 March 2013 and at or before the particular time, to the extent that it is not reinvested in the agreement.

(5) For the purposes of subsections 2 to 4, the notional amount of a derivative forward agreement at a particular time is

(1) in the case of a purchase agreement, the fair market value at that time of the property that would be acquired under the agreement if the agreement were finally settled at that time; or

(2) in the case of a sale agreement, the sale price of the property that would be sold under the agreement if the agreement were finally settled at that time.

26. (1) The Act is amended by inserting the following section after section 87.2.1, enacted by section 113 of chapter 21 of the statutes of 2015:

"**87.2.2.** For the purposes of this Act, if an amount is included in computing the income of a taxpayer for a taxation year because of paragraph *m*.1 of section 87 in relation to interest that is deductible by a partnership in computing its income from a particular source or from sources in a particular place, the amount is deemed to be from the particular source or from sources in the particular place, as the case may be."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2013.

27. (1) The Act is amended by inserting the following section after section 133.6:

"**133.7.** A taxpayer shall not deduct, in computing the taxpayer's income from a business or property for a taxation year, an amount that is deemed under section 21.32 to have been received by another person as an amount described in any of subparagraphs *a* to *c* of the first paragraph of that section, except as expressly permitted by this Part."

(2) Subsection 1 has effect from 1 January 2002.

28. (1) Section 144 of the Act is amended

(1) by replacing "2007" in the portion of subsection 1 before paragraph *a* by "2008";

(2) by replacing "aux fins" in subsection 2 in the French text by "pour l'application";

(3) by replacing subsection 3 by the following subsection:

"(3) Where the taxation year referred to in subsection 1 ends after 31 December 2006, subsection 1, except for the purposes of the regulations made under paragraph *z*.4 of section 87 or section 145 or 360, applies despite section 143 and only in respect of the proportion of each amount referred to in subsection 1 that the number of days in the year that precede 1 January 2007 is of the number of days in the year."

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

29. (1) Section 156.11 of the Act, enacted by section 125 of chapter 21 of the statutes of 2015, is amended

(1) by replacing paragraph *a* of the definition of "additional deduction rate" by the following paragraph:

"(*a*) 0%, if the major portion of the corporation's cost of manufacturing and processing capital for the year is attributable to property it uses outside the central area, the intermediate area, the remote area and the special remote area;";

(2) by inserting the following paragraph after paragraph *a* of the definition of "additional deduction rate":

"(*a*.1) 1%, if the major portion of the corporation's cost of manufacturing and processing capital for the year is attributable to property it uses in the central area;";

(3) by replacing paragraphs *b* to *d* of the definition of "additional deduction rate" by the following paragraphs:

"(*b*) 3%, if the major portion of the corporation's cost of manufacturing and processing capital for the year is attributable to property it uses in the intermediate area;

"(*c*) 5%, if the major portion of the corporation's cost of manufacturing and processing capital for the year is attributable to property it uses in the remote area; or

"(*d*) 7%, if the major portion of the corporation's cost of manufacturing and processing capital for the year is attributable to property it uses in the special remote area;";

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

""central area" means an area that includes the part of the territory of Québec that is not included in the intermediate area, the remote area and the special remote area;".

(2) Subsection 1 applies to a taxation year that begins after 31 December 2014.

30. (1) Section 156.14 of the Act, enacted by section 125 of chapter 21 of the statutes of 2015, is replaced by the following section:

"**156.14.** Subject to section 156.15, a manufacturing corporation for a taxation year may deduct, in computing its income from a business for the year, an amount equal to

(*a*) the amount obtained by multiplying its gross revenue for the year by the additional deduction rate applicable to it for the year, if 7% is the additional deduction rate that would be applicable to it for the year in the absence of section 156.13; or

(*b*) in any other case, the lesser of

i. the amount obtained by multiplying its gross revenue for the year by the additional deduction rate applicable to it for the year, and

ii. the regional limit that is applicable to it for the year.

In this section and in section 156.14.1, "regional limit" applicable to a manufacturing corporation for a taxation year means

(*a*) $50,000, if 1% is the additional deduction rate that would be applicable to the corporation for the year in the absence of section 156.13;

(*b*) $150,000, if 3% is the additional deduction rate that would be applicable to the corporation for the year in the absence of section 156.13; or

(*c*) $350,000, if 5% is the additional deduction rate that would be applicable to the corporation for the year in the absence of section 156.13.

For the purposes of the definition of "regional limit" in the second paragraph, if the number of days in the manufacturing corporation's taxation year is less than 365, the amount of $50,000, $150,000 or $350,000, as the case may be, is to be replaced by the proportion of that amount that the number of days in the year is of 365."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2014.

31. (1) The Act is amended by inserting the following section after section 156.14, enacted by section 125 of chapter 21 of the statutes of 2015:

"**156.14.1.** For the purposes of section 156.14, if a manufacturing corporation for a taxation year to which a regional limit is applicable for the year is associated in the year with one or more other manufacturing corporations for the year to which a regional limit is applicable for the year, the regional limit that is applicable to each of those corporations for the year is equal to zero, unless all of those corporations file with the Minister in the prescribed form containing prescribed information an agreement whereby, for the purposes of this division, they allocate a particular percentage to one or more of them, in which case the following rules apply:

(*a*) where the percentage or the aggregate of the percentages so allocated, as the case may be, does not exceed 100%, the regional limit applicable to each of those corporations for the year is deemed to be equal to the product obtained by multiplying the amount corresponding to the regional limit that is applicable to it for the year, determined without reference to this section, by the percentage so allocated to it; and

(*b*) in any other case, the regional limit applicable to the corporation for the year is deemed to be equal to zero.

If one of the corporations fails to file with the Minister the agreement within 30 days after notice in writing by the Minister has been sent to any of them that such an agreement is required for the purposes of any assessment of tax under this Part, the Minister shall, for the purposes of this division, allocate a percentage to one or more of those corporations for the taxation year, which percentage or the aggregate of which percentages, as the case may be, is to be equal to 100% and, in such a case, the regional limit that is applicable to each of those corporations for the year is deemed to be equal to the product obtained by multiplying the amount corresponding to the regional limit applicable to it for the year, determined without reference to this section, by the percentage so allocated to it by the Minister."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2014.

32. (1) The Act is amended by inserting the following section after section 157.2.1:

"**157.2.2.** There may be deducted in computing a taxpayer's income for a taxation year in respect of a derivative forward agreement, the amount determined by the formula

A – B.

In the formula in the first paragraph,

(*a*) A is the lesser of

i. the total of all amounts each of which is

(1) if the taxpayer acquires property under the agreement in the year or a preceding taxation year, the amount by which the cost to the taxpayer of the property exceeds the fair market value of the property at the time it is acquired by the taxpayer, or

(2) if the taxpayer disposes of property under the agreement in the year or a preceding taxation year, the amount by which the fair market value of the property at the time the agreement is entered into exceeds the proceeds of disposition, within the meaning of section 251, of the property, and

ii. the amount that is,

(1) if final settlement of the agreement occurs in the year and it cannot reasonably be considered that one of the main reasons for entering into the agreement is to obtain a deduction under this section, the amount determined under subparagraph i, or

(2) in any other case, the total of all amounts included in computing the taxpayer's income under paragraph *z*.7 of section 87 in respect of the agreement for the year or a preceding taxation year; and

(*b*) B is the total of all amounts deducted under this section in respect of the agreement for a preceding taxation year."

(2) Subsection 1 applies in respect of an acquisition or disposition of property to which subsection 1 of section 25 applies.

33. (1) Section 169 of the Act, replaced by section 130 of chapter 21 of the statutes of 2015, is again replaced by the following section:

"**169.** Despite any other provision of this Act (other than section 174.2), a corporation or a trust shall not make any deduction in respect of the proportion, determined in accordance with section 170, of any amount otherwise deductible in computing its income from a business (other than the Canadian banking business of an authorized foreign bank) or property for a taxation year, in respect of interest paid or payable by it on outstanding debts to specified persons not resident in Canada."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2013.

34. (1) Section 170 of the Act, amended by section 131 of chapter 21 of the statutes of 2015, is replaced by the following section:

"**170.** The proportion to which section 169 refers is the proportion that the amount described in the second paragraph is of the average (in this section referred to as the "average outstanding debts") of all amounts each of which is, in respect of a month that ends in the year, the greatest amount at any time in the month of the corporation's or trust's outstanding debts to specified persons not resident in Canada.

The amount to which the first paragraph refers is equal to the amount by which the corporation's or trust's average outstanding debts for the year exceeds the amount equal to 150% of the corporation's or trust's equity amount for the year."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2013.

35. (1) Section 171 of the Act is amended by replacing the first paragraph by the following paragraph:

"**171.** For the purposes of sections 169, 170 and 172, a corporation's or trust's outstanding debts at any particular time in a taxation year to specified persons not resident in Canada are the aggregate of all amounts each of which is an amount outstanding at that time in respect of any debt or other obligation to pay an amount payable by the corporation or trust to a person who is, in the year, a specified person not resident in Canada, on which interest paid or payable is or would be, but for section 169, deductible in computing the corporation's or trust's income for the year."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2013.

36. (1) Section 172 of the Act is amended

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

"**172.** Despite any other provision of this Act, other than section 173.1, for the purposes of this section, sections 169 to 171 and 173.2 to 174,";

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

"(*b*.1) "equity contribution", to a trust, means a transfer of property to the trust that is made

i. in exchange for an interest as a beneficiary under the trust,

ii. in exchange for a right to acquire an interest as a beneficiary under the trust, or

iii. gratuitously by a person beneficially interested in the trust;

"(*b*.2) "tax-paid earnings", of a trust resident in Canada for a taxation year, means the aggregate of all amounts each of which is the amount, in respect of a particular taxation year of the trust that ended before the year, determined by the formula

A – B;

"(*b*.3) "beneficiary" means a beneficiary within the meaning of the second paragraph of section 646;

"(*b*.4) "specified beneficiary", of a trust at any time, means a person who at that time, either alone or together with persons with whom that person does not deal at arm's length, has an interest as a beneficiary under the trust with a fair market value that is not less than 25% of the fair market value of all interests as a beneficiary under the trust;

"(*b*.5) "specified beneficiary not resident in Canada", of a trust at any time, means a specified beneficiary of the trust who at that time is a person not resident in Canada;

"(*b*.6) "equity amount", of a corporation or a trust for a taxation year, means

i. in the case of a corporation resident in Canada, the aggregate of

(1) the retained earnings of the corporation at the beginning of the year, except to the extent that those earnings include retained earnings of any other corporation,

(2) the average of all amounts each of which is the corporation's contributed surplus (other than any portion of that contributed surplus that arose in connection with an investment to which subsection 2 of section 212.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies) at the beginning of a month that ends in the year, to the extent that it was contributed by a specified shareholder not resident in Canada of the corporation, and

(3) the average of all amounts each of which is the corporation's paid-up capital at the beginning of a month that ends in the year, excluding the paid-up capital in respect of shares of any class of the capital stock of the corporation owned by a person other than a specified shareholder not resident in Canada of the corporation,

ii. in the case of a trust resident in Canada, the amount determined by the formula

C – D, or

iii. in the case of a corporation or trust that is not resident in Canada, the amount determined by the formula

40% × (E – F);";

(3) by replacing subparagraph *c* of the first paragraph by the following subparagraph:

"(*c*) "specified person not resident in Canada" in respect of a corporation or a trust means

i. a specified shareholder not resident in Canada of the corporation or a specified beneficiary not resident in Canada of the trust, or

ii. a person not resident in Canada not dealing at arm's length with a specified shareholder of the corporation or with a specified beneficiary of the trust, as the case may be.";

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

"In the formulas in subparagraphs *b*.2 and *b*.6 of the first paragraph,

(*a*) A is the taxable income of the trust under this Part for the particular year;

(*b*) B is the total of tax payable under this Part by the trust for the particular year, tax payable by the trust for the particular year under Part I of the Income Tax Act and all income taxes payable by the trust for the particular year under the laws of a province, other than Québec;

(*c*) C is the total of the average of all amounts each of which is the total amount of all equity contributions to the trust made before a month that ends in the year, to the extent that the contributions were made by a specified beneficiary not resident in Canada of the trust, and the tax-paid earnings of the trust for the year;

(*d*) D is the average of all amounts each of which is the total of all amounts that were paid or became payable by the trust to a beneficiary of the trust in respect of the beneficiary's interest under the trust before a month that ends in the year except to the extent that the amount is

i. included in computing the beneficiary's income for a taxation year because of section 663,

ii. an amount in respect of which tax was deducted under Part XIII of the Income Tax Act because of paragraph *c* of subsection 1 of section 212 of that Act, or

iii. paid or payable to a person other than a specified beneficiary not resident in Canada of the trust;

(*e*) E is the average of all amounts each of which is the cost of a property, other than an interest as a member of a partnership, owned by the corporation or trust at the beginning of a month that ends in the year, that is used by the corporation or trust in the year in, or held by it in the year in the course of, carrying on a business in Canada; and

(*f*) F is the average of all amounts each of which is the total of all amounts outstanding, at the beginning of a month that ends in the year, in relation to a debt or other obligation to pay an amount that was payable by the corporation or trust and that may reasonably be regarded as relating to a business carried on by it in Canada, other than a debt or obligation that is included in the outstanding debts to specified persons not resident in Canada of the corporation or trust.";

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

"For the purpose of determining whether a particular person is a specified beneficiary of a trust at any time, the following rules apply:

(*a*) if the particular person, or a person with whom the particular person does not deal at arm's length, has at that time a right under a contract or otherwise, either immediately or in the future and either absolutely or contingently, to acquire an interest as a beneficiary under the trust, the particular person or the person with whom the particular person does not deal at arm's length, as the case may be, is deemed at that time to own the interest;

(*b*) if the particular person, or a person with whom the particular person does not deal at arm's length, has at that time a right under a contract or otherwise, either immediately or in the future and either absolutely or

contingently, to cause a trust to redeem, acquire or cancel any interest in it as a beneficiary (other than an interest held by the particular person or a person with whom the particular person does not deal at arm's length), the trust is deemed at that time to have redeemed, acquired or cancelled the interest, unless the right is not exercisable at that time because the exercise of the right is contingent on the death, bankruptcy or permanent disability of an individual; and

(*c*) if the amount of income or capital of the trust that the particular person, or a person with whom the particular person does not deal at arm's length, may receive as a beneficiary of the trust depends on the exercise by any person of, or the failure by any person to exercise, a discretionary power, that person is deemed to have fully exercised, or to have failed to exercise, the power, as the case may be.

For the purposes of subparagraph *e* of the second paragraph, the following rules apply:

(*a*) if a property is partly used or held by a taxpayer in a taxation year in the course of carrying on a business in Canada, the cost of the property to the taxpayer is deemed for the year to be equal to the proportion of the cost to the taxpayer of the property (determined without reference to this paragraph) that the proportion of the use or holding made of the property in the course of carrying on a business in Canada in the year is of the whole use or holding made of the property in the year; and

(*b*) if a corporation or trust is deemed to own a portion of a property of a partnership because of section 174.1 at any time,

i. the property is deemed to have, at that time, a cost to the corporation or trust equal to the proportion of the cost of the property to the partnership that is the proportion that the debts and other obligations to pay an amount of the partnership allocated to it under section 174.1 is of the total amount of all debts and other obligations to pay an amount of the partnership, and

ii. in the case of a partnership that carries on a business in Canada, the corporation or trust is deemed to use or hold the property in the course of carrying on a business in Canada to the extent the partnership uses or holds the property in the course of carrying on a business in Canada for the fiscal period of the partnership that includes that time."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2013. However, where a trust that is resident in Canada on 21 March 2013 made a valid election under subsection 7 of section 8 of the Economic Action Plan 2013 Act, No. 2 (Statutes of Canada, 2013, chapter 40), the following rules apply:

(1) for the purpose of determining the trust's equity amount, the trust is deemed

(*a*) to not have received any equity contributions before 21 March 2013,

(*b*) to not have paid or made payable any amount to a beneficiary of the trust before 21 March 2013, and

(*c*) to have tax-paid earnings of nil for each taxation year that ends before 21 March 2013; and

(2) each beneficiary of the trust at the beginning of 21 March 2013 is deemed to have made an equity contribution at that time to the trust equal to the amount determined by the formula

$A/B \times (C - D)$.

(3) In the formula in paragraph 2 of subsection 2,

(1) A is the fair market value of the beneficiary's interest as a beneficiary under the trust at the time referred to in that paragraph 2;

(2) B is the fair market value of all the beneficial interests under the trust at the time referred to in that paragraph 2;

(3) C is the total fair market value of all the properties of the trust at the time referred to in that paragraph 2; and

(4) D is the total amount of the trust's liabilities at the time referred to in that paragraph 2.

(4) Chapter V.2 of Title II of Book I of Part I of the Act applies in relation to an election made under subsection 7 of section 8 of the Economic Action Plan 2013 Act, No. 2. For the purposes of section 21.4.7 of the Taxation Act in respect of an election under that subsection, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 23 April 2016.

37. (1) Section 173.1 of the Act is replaced by the following section:

"**173.1.** For the purposes of this section and sections 169 to 172 and 173.2 to 174, where a particular person would, but for this section, be a specified shareholder of a corporation or a specified beneficiary of a trust at any time, the particular person is deemed not to be a specified shareholder of the corporation or a specified beneficiary of the trust, as the case may be, at that time if

(*a*) there was in effect at that time an agreement or arrangement under which, on the satisfaction of a condition or the occurrence of an event that it is reasonable to expect will be satisfied or will occur, the particular person ceases to be a specified shareholder of the corporation or a specified beneficiary of the trust; and

(*b*) the purpose for which the particular person became a specified shareholder of the corporation or a specified beneficiary of the trust was the safeguarding of rights or interests of the particular person or a person with whom the particular person is not dealing at arm's length in respect of any indebtedness owing at any time to the particular person or a person with whom the particular person is not dealing at arm's length."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2013.

38. (1) The Act is amended by inserting the following sections after section 173.1:

"**173.2.** For the purposes of sections 169 to 173.1, 173.3 and 174, a corporation not resident in Canada is deemed to be a specified shareholder not resident in Canada of itself and a trust not resident in Canada is deemed to be a specified beneficiary not resident in Canada of itself.

"**173.3.** For the purposes of this Act, where a trust that is resident in Canada designates, for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), an amount for a taxation year in accordance with subsection 5.4 of section 18 of that Act in respect of all or any portion of an amount paid or credited as interest by the trust, or by a partnership, in the year to a person not resident in Canada, the amount so designated is deemed to be income of the trust that has been paid to the person not resident in Canada as a beneficiary of the trust, and not to have been paid or credited by the trust or the partnership as interest, to the extent that an amount in respect of the interest

(*a*) is included in computing the income of the trust for the year under paragraph *m*.1 of section 87; or

(*b*) is not deductible in computing the income of the trust for the year because of section 169.

Chapter V.2 of Title II of Book I applies in relation to a designation made under subsection 5.4 of section 18 of the Income Tax Act."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2013.

(3) For the purposes of section 21.4.7 of the Act in respect of a designation referred to in the first paragraph of section 173.3 of the Act, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 23 April 2016.

39. (1) Section 174 of the Act is amended

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

"**174.** For the purposes of sections 169 to 171, where a particular person, described in the second paragraph, makes a loan to another person on condition that a loan be made by a person to a particular corporation or trust, the lesser of these two loans is deemed to be a debt incurred by the particular corporation or trust to the particular person.";

(2) by replacing subparagraphs *a* and *b* of the second paragraph by the following subparagraphs:

"(*a*) a specified shareholder not resident in Canada of a corporation or a specified beneficiary not resident in Canada of a trust; or

"(*b*) a person not resident in Canada who is not dealing at arm's length with a specified shareholder of a corporation or with a specified beneficiary not resident in Canada of a trust."

(2) Subsection 1 applies to a taxation year that begins after 31 December 2013.

40. (1) Section 174.1 of the Act, enacted by section 132 of chapter 21 of the statutes of 2015, is amended by replacing the portion of paragraph *a* before subparagraph i by the following:

"(*a*) to owe the portion (in this section referred to as the "debt amount") of any debt or other obligation to pay an amount of the partnership and to own the portion of each property of the partnership that is equal to the following proportion of the debt or other obligation:".

(2) Subsection 1 applies to a taxation year that begins after 31 December 2013.

41. (1) Section 175.5 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

"(*b*) the income of the individual or partnership from the business for the taxation year or the fiscal period, as the case may be, computed before deducting any amount referred to in subparagraphs i and ii of subparagraph *a* and without reference to sections 217.2 to 217.9.1."

(2) Subsection 1 applies to a taxation year that ends after 22 March 2011.

42. Sections 217.5 to 217.8 of the Act are repealed.

43. (1) Division VIII.2 of Chapter V of Title III of Book III of Part I of the Act, comprising sections 217.10 to 217.17, is repealed.

(2) Subsection 1 applies to a taxation year that ends after 22 March 2011.

44. (1) Section 217.21 of the Act is replaced by the following section:

"**217.21.** The following rules apply for a particular taxation year if an amount was included in computing the income of a corporation in respect of a partnership for the preceding taxation year under section 217.19 or 217.20:

(*a*) the portion of the amount that, because of subparagraph i or ii of paragraph *a* of section 217.22, was income for that preceding taxation year is deductible in computing the income of the corporation for the particular year; and

(*b*) the portion of the amount that, because of subparagraph i or ii of paragraph *a* of section 217.22, was a taxable capital gain for that preceding taxation year is deemed to be an allowable capital loss of the corporation for the particular year from the disposition of property."

(2) Subsection 1 applies to a taxation year that ends after 22 March 2011.

45. (1) Section 217.22 of the Act is amended

(1) by replacing subparagraphs i to v of subparagraph *a* of the first paragraph by the following subparagraphs:

"i. an adjusted stub period accrual included under section 217.19 in respect of a partnership for the year is deemed to be income, and taxable capital gains from the disposition of property, having the same character and to be in the same proportions as the income and taxable capital gains that were allocated by the partnership to the corporation for all fiscal periods of the partnership ending in the year,

"ii. an amount included under section 217.20 in respect of a partnership for the year is deemed to be income, and taxable capital gains from the disposition of property, having the same character and to be in the same proportions as the income and taxable capital gains that were allocated by the partnership to the corporation for the particular fiscal period referred to in that section,

"iii. an amount, a portion of which is deductible or is an allowable capital loss under section 217.21 in respect of a partnership for the year, is deemed to have the same character and to be in the same proportions as the income and taxable capital gains included in computing the corporation's income for the preceding taxation year under section 217.19 or 217.20 in respect of the partnership,

"iv. an amount claimed as a reserve under section 217.27 in respect of a partnership for the year is deemed to have the same character and to be in the same proportions as the qualifying transitional income in respect of the partnership for the year, and

"v. an amount, a portion of which is included in computing income under paragraph *a* of section 217.28, or is deemed to be a taxable capital gain under paragraph *b* of section 217.28, in respect of a partnership for the year, is deemed to have the same character and to be in the same proportions as the amount claimed as a reserve under section 217.27 in respect of the partnership for the preceding taxation year; and";

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

"(*b*) the reference in subparagraph i.4 of paragraph *l* of section 257 to an amount deducted under section 217.27 includes an amount that is deemed to be an allowable capital loss under subparagraph *c* of the first paragraph of section 217.27.";

(3) by striking out the second paragraph.

(2) Subsection 1 applies to a taxation year that ends after 22 March 2011.

46. (1) Sections 217.27 and 217.28 of the Act are replaced by the following sections:

"**217.27.** Where a corporation has qualifying transitional income in respect of a partnership for a particular taxation year, the following rules apply:

(*a*) the corporation may, in computing its income for the particular year, claim an amount, as a reserve, not exceeding the least of

i. the specified percentage for the particular year of the corporation's qualifying transitional income in respect of the partnership,

ii. if, for the preceding taxation year, an amount was claimed under this section in computing the corporation's income in respect of the partnership, the amount that is the aggregate of

(1) the amount included under section 217.28 in computing the corporation's income for the particular year in respect of the partnership, and

(2) the amount by which the corporation's qualifying transitional income in respect of the partnership is increased in the particular year because of the application of sections 217.32 and 217.33, and

iii. the amount determined by the formula

A – B;

(*b*) the portion of the amount claimed under subparagraph *a* for the particular year that, because of subparagraph iv of paragraph *a* of section 217.22, has a

character other than capital is deductible in computing the income of the corporation for the particular year; and

(*c*) the portion of the amount claimed under subparagraph *a* for the particular year that, because of subparagraph iv of paragraph *a* of section 217.22, has the character of capital is deemed to be an allowable capital loss for the particular year from the disposition of property.

In the formula in subparagraph iii of subparagraph *a* of the first paragraph,

(*a*) A is the corporation's income for the particular year computed before deducting or claiming any amount under this section in respect of the partnership or under sections 346.2 to 346.4; and

(*b*) B is the aggregate of all amounts each of which is an amount deductible by the corporation for the year under sections 738 to 749 as a dividend received by the corporation after 20 December 2012.

"**217.28.** Subject to section 217.22, the following rules apply for a particular taxation year if a reserve was claimed by a corporation under section 217.27 in respect of a partnership for the preceding taxation year:

(*a*) the portion of the reserve that was deducted under subparagraph *b* of the first paragraph of section 217.27 for that preceding year is to be included in computing the income of the corporation for the particular year; and

(*b*) the portion of the reserve that was deemed by subparagraph *c* of the first paragraph of section 217.27 to be an allowable capital loss of the corporation for that preceding year is deemed to be a taxable capital gain of the corporation for the particular year from the disposition of property."

(2) Subsection 1 applies to a taxation year that ends after 22 March 2011.

47. (1) Section 217.29 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**217.29.** No claim may be made under section 217.27 in computing a corporation's income for a taxation year in respect of a partnership".

(2) Subsection 1 applies to a taxation year that ends after 22 March 2011.

48. (1) Section 217.30 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**217.30.** A corporation that cannot claim an amount under section 217.27 for a taxation year in respect of a partnership solely because it has disposed of its interest in the partnership is deemed for the purposes of paragraphs *a* and *b* of section 217.29 to be a member of the partnership continuously until the end of the taxation year if".

(2) Subsection 1 applies to a taxation year that ends after 22 March 2011.

49. (1) Section 217.32 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**217.32.** Section 217.33 applies for a particular taxation year of a corporation and for each subsequent taxation year for which the corporation may claim an amount under section 217.27 in respect of a partnership if the particular year is the first taxation year".

(2) Subsection 1 applies to a taxation year that ends after 22 March 2011.

50. (1) Section 217.33 of the Act is amended

(1) by replacing the portion before subparagraph *a* of the second paragraph of section 217.18 of the Act, which it enacts, by the following:

"**217.33.** If, because of section 217.32, this section applies in respect of a partnership for a taxation year of a corporation, the adjusted stub period accrual included in the corporation's qualifying transitional income in respect of the partnership for the year must be computed as if subparagraphs *a*, *b*, *d* and *f* to *m* of the second paragraph of section 217.18 were read as follows:";

(2) by inserting the following after subparagraph *k* of the second paragraph of section 217.18 of the Act, enacted by section 217.33 of the Act:

"""(*l*) L is an amount equal to zero;".

(2) Subsection 1 applies to a taxation year that ends after 22 March 2011.

51. (1) Division X of Chapter V of Title III of Book III of Part I of the Act, comprising section 221, is repealed.

(2) Subsection 1 applies in respect of an expense incurred in a taxation year that begins after 21 December 2012.

52. (1) Section 255 of the Act is amended

(1) by inserting the following paragraphs after paragraph *c*.6:

"(*c*.7) where the property was acquired under a derivative forward agreement, any amount that must be included in respect of the property under subparagraph i of paragraph *z*.7 of section 87 in computing the taxpayer's income for a taxation year;

"(*c*.8) where the property is disposed of under a derivative forward agreement, any amount that must be included in respect of the property under subparagraph ii of paragraph *z*.7 of section 87 in computing the taxpayer's income for the taxation year that includes the particular time;";

(2) by inserting the following subparagraph after subparagraph iv of paragraph *i*:

"iv.1. any amount, in respect of a particular amount described in section 486 or a specified amount described in section 486.1, that is paid by the taxpayer to the partnership, to the extent that the amount paid is not deductible in computing the taxpayer's income,".

(2) Paragraph 1 of subsection 1 has effect from 21 March 2013.

(3) Paragraph 2 of subsection 1 applies in respect of an amount paid in a taxation year that ends after 31 December 2002.

53. (1) Section 255.1 of the Act is replaced by the following section:

"**255.1.** For the purposes of paragraph *c*.6 of section 255, the following rules apply:

(*a*) in respect of a taxpayer's interest in a flow-through entity, where a taxation year of the entity that includes 28 February 2000 or 17 October 2000, or that begins after 28 February 2000 and ends before 17 October 2000, ends in the taxpayer's taxation year, the word "twice" in that paragraph *c*.6 is to be read, with the necessary modifications, as a reference to the fraction that is the reciprocal of the fraction in paragraphs *a* to *d* of section 231.0.1 that applies in respect of the flow-through entity for its taxation year; and

(*b*) where the fair market value of all of a taxpayer's interests in, and shares of the capital stock of, a flow-through entity is nil when the taxpayer disposes of those interests and shares, the fair market value of each such interest or share, as the case may be, is deemed at that time to be $1."

(2) Subsection 1 applies in respect of a disposition of property that occurs after 31 December 2001.

54. (1) Section 257 of the Act, amended by section 148 of chapter 21 of the statutes of 2015, is again amended

(1) by inserting the following paragraphs after paragraph *f*.6:

"(*f*.7) where the property was acquired under a derivative forward agreement, any amount deductible in respect of the property under section 157.2.2 in computing the taxpayer's income for a taxation year;

"(*f*.8) where the property is disposed of under a derivative forward agreement, any amount deductible in respect of the property under section 157.2.2 in computing the taxpayer's income for the taxation year that includes the particular time;";

(2) by replacing subparagraph 3 of subparagraph i.1 of paragraph *n* by the following subparagraph:

"(3) where the trust was resident in Canada throughout its taxation year in which the amount became payable, that was designated by the trust to be payable to the taxpayer under section 667, that is, subject to section 257.4, equal to the amount designated by the trust to be payable to the taxpayer under section 668 or that is an assessable distribution, within the meaning of subsection 1 of section 218.3 of the Income Tax Act, to the taxpayer,".

(2) Paragraph 1 of subsection 1 has effect from 21 March 2013.

55. (1) Section 308.2.1 of the Act is amended

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

"i. shares of the capital stock of the dividend-payer corporation, or";

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

"ii. property, other than shares of the capital stock of the particular corporation, more than 10% of the fair market value of which was, at any time during the course of the series of transactions or events, derived from a combination of shares of the capital stock and debt of the corporation that paid the dividend;";

(3) by replacing subparagraph ii of paragraph *d* by the following subparagraph:

"ii. property more than 10% of the fair market value of which was, at any time during the course of the series of transactions or events, derived from a combination of shares of the capital stock and debt of the particular corporation; and".

(2) Subsection 1 applies in respect of a dividend received after 20 December 2012.

56. (1) Section 308.2.2 of the Act is amended

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

"(*a*) "unrelated person" means a person, other than the particular dividend-recipient corporation, to whom that corporation is not related or a partnership any member of which, other than the particular dividend-recipient corporation, is not related to that corporation;";

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

"(*e*) a significant increase in the total direct interest in a corporation that would, but for this paragraph, be described in paragraph *b* of section 308.2.1

is deemed not to be described in that paragraph if the increase is the result of the issuance of shares of the capital stock of the corporation for consideration that consists solely of money and the shares are redeemed, acquired or cancelled by the corporation before the dividend is received;

"(*f*) a disposition of property that would, but for this paragraph, be described in paragraph *a* of section 308.2.1, or a significant increase in the total direct interest in a corporation that would, but for this paragraph, be described in paragraph *b* of section 308.2.1, is deemed not to be described in either of those paragraphs if

i. the dividend-payer corporation was related to the particular dividend-recipient corporation immediately before the dividend was received,

ii. the dividend-payer corporation did not, as part of the series of transactions or events that includes the receipt of the dividend, cease to be related to the particular dividend-recipient corporation,

iii. the disposition or increase occurred before the dividend was received,

iv. the disposition or increase is the result of the disposition of shares to, or the acquisition of shares of, any corporation, and

v. at the time the dividend was received, all the shares of the capital stock of the dividend-payer corporation and of the particular dividend-recipient corporation were owned by the corporation referred to in subparagraph iv, a corporation that controls the corporation referred to in that subparagraph, a corporation controlled by the corporation referred to in that subparagraph or any combination of those corporations; and

"(*g*) a winding-up of a subsidiary wholly-owned corporation, in respect of which sections 556 to 564.1 and 565 apply, or an amalgamation, in respect of which section 550.9 applies, of a corporation with one or more subsidiary wholly-owned corporations, is deemed not to result in a significant increase in the total direct interest, or in the total of all direct interests, in one or more subsidiaries, as the case may be."

(2) Subsection 1 applies in respect of a dividend received after 31 December 2003.

57. (1) Section 308.3.1 of the Act is amended

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

"(*a*) in contemplation of and before a distribution (other than a distribution by a specified corporation) made by a distributing corporation in the course of the reorganization in which the dividend was received, property became property of the distributing corporation, a corporation controlled by it or a predecessor corporation of any such corporation otherwise than as a result of";

(2) by replacing subparagraph 1 of subparagraph i of paragraph *c* by the following subparagraph:

"(1) as a result of a disposition in the ordinary course of business, or before the distribution for consideration that consists solely of money or indebtedness that is not convertible into other property, or of any combination thereof,";

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

"(1) as a result of a disposition in the ordinary course of business, or before the distribution for consideration that consists solely of money or indebtedness that is not convertible into other property, or of any combination thereof,".

(2) Subsection 1 applies in respect of a dividend received after 31 December 2003.

58. (1) Section 336.5 of the Act is amended

(1) by replacing "$375,000" in paragraphs *c*.1 and *c*.2 of the definition of "additional investment expense" by "$500,000";

(2) by replacing "$375,000" in subparagraphs 2.1 and 2.2 of subparagraph vi of subparagraph *e* of the first paragraph of section 726.6, enacted by paragraph *c* of the definition of "investment income", by "$500,000".

(2) Subsection 1 applies from the taxation year 2014. However, where section 336.5 of the Act applies to the taxation year 2014,

(1) the definition of "additional investment expense" is to be read as if "$500,000" in paragraphs *c*.1 and *c*.2 were replaced by "$400,000"; and

(2) the definition of "investment income" is to be read as if "$500,000" in subparagraphs 2.1 and 2.2 of subparagraph vi of subparagraph *e* of the first paragraph of section 726.6, enacted by paragraph *c* of that definition, were replaced by "$400,000".

59. (1) Section 336.5.1 of the Act is amended

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

"(*a*.1) Canadian exploration expenses that would be described in paragraph *c*.3 of section 395 if, for the purposes of sections 395.2 and 395.3, the reference in paragraph *c*.1 of section 395 to "Canada" were a reference to "Québec";

"(*a*.2) Canadian exploration expenses that would be described in paragraph *c*.4 or *c*.5 of section 395 if the reference in paragraph *c*.1 of that section to "Canada" were a reference to "Québec";";

(2) by replacing paragraphs *d* and *e* by the following paragraphs:

"(*d*) Canadian development expenses that would be described in any of paragraphs *a*, *a*.1 and *b*.0.1 to *b*.1 of section 408 if the reference in those paragraphs to "Canada", wherever it appears, were a reference to "Québec";

"(*e*) Canadian development expenses that would be described in paragraph *d* of section 408 if the reference in that paragraph to "any expense described in paragraphs *a* to *c*" were replaced by a reference to "any expense that would be described in paragraphs *a*, *a*.1 and *b*.0.1 to *b*.1 if the reference in those paragraphs to "Canada", wherever it appears, were a reference to "Québec""; and".

(2) Paragraph 1 of subsection 1, where it enacts paragraph *a*.1 of section 336.5.1 of the Act, and paragraph 2 of subsection 1 have effect from 22 March 2011. However, where section 336.5.1 of the Act applies before 21 March 2013, it is to be read as if paragraphs *d* and *e* were replaced by the following paragraphs:

"(*d*) Canadian development expenses that would be described in any of paragraphs *a*, *a*.1, *b*.0.1 and *b*.1 of section 408 if the reference in those paragraphs to "Canada", wherever it appears, were a reference to "Québec";

"(*e*) Canadian development expenses that would be described in paragraph *d* of section 408 if the reference in that paragraph to "any expense described in paragraphs *a* to *c*" were replaced by a reference to "any expense that would be described in paragraphs *a*, *a*.1, *b*.0.1 and *b*.1 if the reference in those paragraphs to "Canada", wherever it appears, were a reference to "Québec""; and".

(3) Paragraph 1 of subsection 1, where it enacts paragraph *a*.2 of section 336.5.1 of the Act, has effect from 21 March 2013.

60. (1) Section 359.1 of the Act is amended

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

"**359.1.** In this chapter, "flow-through share" means a share (other than a prescribed share) of the capital stock of a development corporation or a right (other than a prescribed right) to acquire such a share that is issued to a person under an agreement in writing entered into between the person and the development corporation under which the corporation, for consideration that does not include property to be exchanged or transferred by the person under the agreement in circumstances to which Division XIII of Chapter IV of Title IV or any of Chapters IV, V and VI of Title IX applies, agrees

(*a*) to incur, in the period that begins on the day the agreement was entered into and ends 24 months after the end of the month that includes that day, Canadian exploration expenses or Canadian development expenses in an amount not less than the consideration for which the share or right is to be issued; and

(*b*) to renounce, before 1 March of the first calendar year that begins after the period referred to in subparagraph *a*, in prescribed form to the person in respect of the share or right, an amount in respect of the Canadian exploration expenses or Canadian development expenses so incurred by it not exceeding the consideration received by the corporation for the share or right.";

(2) by striking out the second paragraph.

(2) Subsection 1 applies in respect of an agreement entered into after 20 December 2002.

61. (1) Section 359.2 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

"**359.2.** Where a person gave consideration under an agreement to a corporation for the issue of a flow-through share of the corporation and, in the period that begins on the day the agreement was entered into and ends 24 months after the end of the month that includes that day, the corporation incurred Canadian exploration expenses (other than expenses deemed to be Canadian exploration expenses of the corporation under the first paragraph of section 399.3), the corporation may, after it complies with section 359.10 in respect of the share and before 1 March of the first calendar year that begins after that period, renounce to the person in respect of the share the amount by which the part of those expenses incurred by it on or before the effective date of the renunciation, which part is in this section referred to as the "specified expenses", exceeds the aggregate of".

(2) Subsection 1 applies in respect of a renunciation made after 20 December 2002.

62. (1) Section 359.8 of the Act is amended by replacing subparagraph ii of paragraph *a* by the following subparagraph:

"ii. would be described in paragraph *d* of section 395 if the reference in that paragraph to paragraphs *a* to *b*.1 and *c* to *c*.5 were read as a reference to paragraphs *a*, *b*.1, *c* and *c*.2 of that section, or".

(2) Subsection 1 has effect from 22 March 2011. However, where it applies before 21 March 2013, subparagraph ii of paragraph *a* of section 359.8 of the Act is to be read as follows:

"ii. would be described in paragraph *d* of section 395 if the reference in that paragraph to paragraphs *a* to *b*.1 and *c* to *c*.3 were read as a reference to paragraphs *a*, *b*.1, *c* and *c*.2 of that section, or".

63. (1) Section 359.16 of the Act is replaced by the following section:

"**359.16.** For the purposes of paragraph *c*.0.1 of section 359, the first paragraph of section 359.1 and sections 359.2 to 359.15, 359.18, 359.19 and

419.0.1, a partnership is deemed to be a person and its taxation year is deemed to be its fiscal period."

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

64. (1) Section 395 of the Act is amended

(1) by adding ", as the case may be," after "is" in the portion before paragraph *a*;

(2) by replacing paragraph *c*.1 by the following paragraph:

"(*c*.1) any expense incurred by the taxpayer after 16 November 1978 and before 21 March 2013 for the purpose of bringing 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 and constructing an adit or other underground entry, to the extent that the expense was incurred prior to the commencement of production from the new mine in reasonable commercial quantities;";

(3) by inserting the following paragraphs after paragraph *c*.3:

"(*c*.4) any expense that would be described in paragraph *c*.1 if that paragraph were read as if "21 March 2013" were replaced by "1 January 2017" and that is incurred by the taxpayer

i. in accordance with an agreement in writing entered into by the taxpayer before 21 March 2013, or

ii. as part of the development of a new mine, if

(1) construction work in relation to the new mine, other than work that involves obtaining permits or regulatory approvals, conducting environmental assessments, community consultations or impact benefit studies, and similar activities, was started by, or on behalf of, the taxpayer before 21 March 2013, or

(2) engineering and design work for the construction of the new mine, as evidenced in writing, other than work that involves obtaining permits or regulatory approvals, conducting environmental assessments, community consultations or impact benefit studies, and similar activities, was started by, or on behalf of, the taxpayer before 21 March 2013;

"(*c*.5) the portion of any expense not described in paragraph *c*.4 that would be described in paragraph *c*.1 if that paragraph *c*.1 were read as if "21 March 2013" were replaced by "1 January 2018" and that is

i. 100% of the expense if it is incurred before 1 January 2015,

ii. 80% of the expense if it is incurred in the calendar year 2015,

iii. 60% of the expense if it is incurred in the calendar year 2016, and

iv. 30% of the expense if it is incurred in the calendar year 2017;";

(4) by replacing paragraph *d* by the following paragraph:

"(*d*) subject to section 418.37, the taxpayer's share of the expenses described in paragraphs *a* to *b*.1 and *c* to *c*.5 and incurred by a partnership in a fiscal period of the partnership, if at the end of the period the taxpayer is a member of the partnership; or".

(2) Paragraphs 1 and 4 of subsection 1 have effect from 22 March 2011. However, where paragraph *d* of section 395 of the Act applies before 21 March 2013, it is to be read as follows:

"(*d*) subject to section 418.37, the taxpayer's share of the expenses described in paragraphs *a* to *b*.1 and *c* to *c*.3 and incurred by a partnership in a fiscal period of the partnership, if at the end of the period the taxpayer is a member of the partnership; or".

(3) Paragraphs 2 and 3 of subsection 1 have effect from 21 March 2013.

65. (1) Section 395.2 of the Act is amended by replacing the first paragraph by the following paragraph:

"**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 "and before 21 March 2013" and ", other than a bituminous sands deposit or an oil shale deposit,"."

(2) Subsection 1 has effect from 21 March 2013.

66. (1) Section 395.3 of the Act is amended by replacing the first paragraph by the following paragraph:

"**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 "and before 21 March 2013" and ", other than a bituminous sands deposit or an oil shale deposit,"."

(2) Subsection 1 has effect from 21 March 2013.

67. (1) Section 398 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) all amounts included in computing the taxpayer's income under paragraph *d* of section 330 for a taxation year ending before that time;".

(2) Subsection 1 applies to a taxation year that ends after 5 November 2010.

68. (1) The Act is amended by inserting the following section after section 401:

"**401.1.** The expense of a taxpayer that is described in paragraph *c* or *c*.1 of section 395 and that, because of paragraph *c*.2 of section 396, is not included in the taxpayer's Canadian exploration expense is deemed not to be an amount or payment described in section 129."

(2) Subsection 1 applies in respect of an expense incurred after 5 November 2010.

69. (1) Section 408 of the Act is amended

(1) by inserting the following paragraph after paragraph *b*.0.1:

"(*b*.0.2) any expense, or portion of any expense, that is not a Canadian exploration expense, incurred by the taxpayer after 20 March 2013 for the purpose of bringing 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 an expense for clearing, removing overburden and stripping, sinking a mine shaft and constructing an adit or other underground entry, to the extent that the expense was incurred prior to the commencement of production from the new mine in reasonable commercial quantities;";

(2) by replacing "2006" in the portion of paragraph *c* before subparagraph i by "2007".

(2) Paragraph 1 of subsection 1 has effect from 21 March 2013.

(3) Paragraph 2 of subsection 1 has effect from 1 January 2007.

70. (1) Section 411 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) all amounts included in computing the taxpayer's income under paragraph *e* of section 330 for a taxation year ending before that time;".

(2) Subsection 1 applies to a taxation year that ends after 5 November 2010.

71. (1) Section 418.1.3 of the Act is amended

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

"(*a*.1) the foreign resource expenses, in relation to the foreign country, attributable to the cost to the taxpayer of any foreign resource property in relation to that country that is deemed to have been acquired by the taxpayer under paragraph *c* of section 785.1 at the last time before the particular time that the taxpayer became resident in Canada;";

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

"(*b*) each amount included in computing the taxpayer's income under paragraph *e*.1 of section 330, in relation to the foreign country, for a taxation year ending before the particular time and at a resident time;".

(2) Paragraph 1 of subsection 1 has effect from 1 January 2005.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 5 November 2010.

72. (1) Section 418.2 of the Act is amended by replacing the portion of paragraph *a* before subparagraph i by the following:

"(*a*) despite section 144, the cost to the taxpayer of property described in any of paragraphs *a*, *c* and *d* of section 370 or in paragraph *f* of that section in respect of property described in any of paragraphs *a*, *c* and *d* of that section, including any payment for the preservation of a taxpayer's rights in respect of such a property or an amount paid or, except for the application of this paragraph to a taxation year that begins after 31 December 2007, payable to Her Majesty in right of the Province of Saskatchewan as a net royalty payment pursuant to a net royalty petroleum and natural gas lease that was in effect on 31 March 1977 to the extent that such amount can reasonably be considered to be a cost of acquiring the lease, but excluding, except for the application of this paragraph to a taxation year that begins after 31 December 2007,".

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

73. (1) The Act is amended by inserting the following section after section 418.29:

"**418.29.1.** If there has been an amalgamation within the meaning of section 544, other than an amalgamation to which subsection 4 of that section applies, of two or more corporations (each of which is referred to in this section as a "predecessor corporation") to form a new corporation and immediately before the time of the amalgamation a predecessor corporation was a member of a partnership that owned a Canadian resource property or a foreign resource property at that time, for the purposes of subparagraph *c* of the first paragraph of section 418.15 and sections 418.16 to 418.21, the following rules apply:

(*a*) the predecessor corporation is deemed to have owned, immediately before the time of the amalgamation, that portion of each Canadian resource property and of each foreign resource property owned by the partnership at the time of the amalgamation that is equal to the predecessor corporation's percentage share of the aggregate of the amounts that would be paid to all members of the partnership if the partnership were wound up and to have disposed of those portions to the new corporation at the time of the amalgamation;

(*b*) the new corporation is deemed to have, as a consequence of the amalgamation, acquired the portions of property referred to in paragraph *a* at the time of the amalgamation; and

(*c*) the income of the new corporation for a taxation year that ends after the time of the amalgamation that can reasonably be attributable to production from the properties referred to in paragraph *a* is deemed to be equal to the lesser of

i. the new corporation's share of the part of the income of the partnership for fiscal periods of the partnership that end in the year that can reasonably be regarded as being attributable to production from those properties, and

ii. the amount that would be determined in accordance with subparagraph i for the year if the new corporation's share of the income of the partnership for each of the fiscal periods of the partnership that end in the year were determined on the basis of the percentage share referred to in paragraph *a*."

(2) Subsection 1 applies in respect of an amalgamation that occurred after 31 December 1996.

74. (1) Section 418.39 of the Act is amended

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

"(*a*) the expression "at-risk amount" of a taxpayer in respect of the taxpayer's partnership interest has the meaning that would be assigned by section 613.2 if paragraph *a* of section 613.3 were read as follows:

"(*a*) the aggregate of all amounts each of which is an amount owing at the particular time to the partnership, or to a person or partnership not dealing at arm's length with the partnership, by the taxpayer or by a person or partnership not dealing at arm's length with the taxpayer, other than an amount that is

i. any amount deducted under subparagraph i.3 of paragraph *l* of section 257 in computing the adjusted cost base, or under Title VIII of Book VI in computing the cost, to the taxpayer of the taxpayer's partnership interest at that time, or

ii. any amount owing by the taxpayer to a person in respect of which the taxpayer is a subsidiary wholly-owned corporation or where the taxpayer is a trust, to a person that is the sole beneficiary of the taxpayer; and";";

(2) by inserting the following subparagraph after subparagraph *a* of the first paragraph:

"(*a*.1) the expression "limited partner" of a partnership has the meaning assigned by section 613.6;";

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

"For the purposes of the definition of "limited partner" of a partnership in subparagraph *a*.1 of the first paragraph, the definition of "exempt interest" in sections 613.7 and 613.8 is to be read as if "25 February 1986", "26 February 1986", "1 January 1987", "12 June 1986" and "final prospectus, preliminary prospectus, registration statement" wherever they appear in that definition were replaced by "17 June 1987", "18 June 1987", "1 January 1988", "18 June 1987" and "final prospectus, preliminary prospectus, registration statement, offering memorandum or notice that is required to be filed before any distribution of securities may commence", respectively."

(2) Subsection 1 applies in respect of a fiscal period that ends after 31 December 2003.

75. (1) Section 421.2 of the Act is amended by replacing subparagraphs 1 and 2 of subparagraph iii of subparagraph *d*.1 of the first paragraph by the following subparagraphs:

"(1) outside any population centre, as defined by the last Census Dictionary published by Statistics Canada before the year, that has a population of at least 40,000 individuals as determined in the last census published by Statistics Canada before the year, and

"(2) at least 30 km from the nearest point on the boundary of the nearest such population centre referred to in subparagraph 1;".

(2) Subsection 1 applies from the taxation year 2013.

76. (1) The Act is amended by inserting the following after the heading of Division IV of Chapter VI of Title VII of Book III of Part I:

"§1. — *Reimbursement of royalties in relation to natural resources*".

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

77. (1) Section 486 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**486.** For the application of this Part, except this section, to a taxation year that ends on or before 31 December 2006, where a taxpayer, under a contract, pays to another person a particular amount that may reasonably be considered to have been received by the other person as a reimbursement, contribution or allowance in respect of an amount paid or payable by the other person, the latter amount is included in computing the income of that other person under section 89 or is not deductible in computing the income of such other person because of section 144 and the taxpayer, at the time of payment of the particular amount, was resident in Canada or carrying on business in Canada, the following rules apply:".

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

78. (1) The Act is amended by inserting the following after section 486:

"**486.1.** Sections 486.2 to 486.11 apply if

(*a*) a taxpayer, under a contract, pays to another person (in this subdivision referred to as the "recipient") an amount (in this subdivision referred to as the "specified amount"), in a taxation year of the taxpayer that ends after 31 December 2006, that may reasonably be considered to be received by the recipient as a reimbursement of, or a contribution or an allowance in respect of, an amount (in this subdivision referred to as the "original amount") that is described in section 144 and was paid or is payable by the recipient, or that is, in respect of the recipient, an amount described in section 89;

(*b*) the original amount is paid or became payable or receivable in a taxation year or fiscal period of the recipient that begins before 1 January 2007; and

(*c*) the taxpayer is resident in Canada or carries on business in Canada when the specified amount is paid.

"**486.2.** Where the specified amount is paid by a taxpayer in a taxation year of the taxpayer that begins before 1 January 2008, the eligible portion of the specified amount, determined under section 486.9, is deemed to be an amount described in section 144 that is paid by the taxpayer.

The specified amount that is paid by a taxpayer in a taxation year of the taxpayer that begins after 31 December 2007 is deemed, for the purpose of applying this subdivision to the taxpayer, to be nil.

"**486.3.** For the purpose of applying section 144 for the taxpayer's taxation year in which the taxpayer pays a specified amount, the amount to which section 144 applies is to be determined as if,

(*a*) where the taxpayer was in existence at the time the original amount became receivable by a person referred to in section 90 or became payable to such a person, the specified amount had been paid by the taxpayer at that time; and

(*b*) in any other case, the taxpayer were in existence and had a calendar taxation year at the time the original amount became receivable by a person referred to in section 90 or became payable to such a person and the specified amount had been paid by the taxpayer at that time.

The first paragraph does not apply to a specified amount paid by a taxpayer if

(*a*) the recipient is a partnership;

(*b*) the original amount became receivable by a person referred to in section 90 or became payable to such a person in a particular fiscal period of the partnership;

(*c*) the taxpayer is a member of the partnership at the end of the particular fiscal period; and

(*d*) the taxpayer paid the specified amount before the end of the taxation year of the taxpayer in which the particular fiscal period ends.

"**486.4.** The recipient shall include, in computing the recipient's income for the taxation year or fiscal period in which the original amount was paid or became payable or receivable, the amount by which the eligible portion of the specified amount, determined under section 486.9, exceeds the portion of the original amount that is included because of section 89, or that is not deductible because of section 144, in computing the income of the recipient for the taxation year or fiscal period.

"**486.5.** For the purposes of section 486.4, the portion of the original amount that was included in computing the income of the recipient or that was not deductible in computing the income of the recipient is the amount that would be included in computing the income of the recipient under section 89 or that would not be deductible in computing the income of the recipient under section 144, if the original amount were equal to the eligible portion of the specified amount, determined under section 486.9.

"**486.6.** The recipient shall include, in computing the recipient's income for its taxation year or fiscal period in which the original amount was paid or became payable or receivable, the amount by which the specified amount exceeds the eligible portion of the specified amount, determined under section 486.9.

"**486.7.** Subject to sections 128 and 129, the taxpayer may deduct, in computing the taxpayer's income for the taxpayer's taxation year in which the specified amount was paid, the amount by which the specified amount exceeds the eligible portion of the specified amount, determined under section 486.9.

"**486.8.** Except for the purposes of subparagraph iv.1 of paragraph *i* of section 255 and this subdivision, the following rules apply:

(*a*) the taxpayer is deemed not to have paid, and not to be obligated to pay, the specified amount; and

(*b*) the recipient is deemed not to have received, and not to have become entitled to receive, the specified amount.

"**486.9.** The eligible portion of a specified amount means

(*a*) the specified amount if

i. the original amount is a tax imposed under a provincial law in relation to the production of

(1) petroleum, natural gas or other related hydrocarbons from a natural accumulation of petroleum or natural gas (other than a mineral resource) located in Canada, or from an oil or gas well located in Canada if the petroleum, natural gas or related hydrocarbons are not, before extraction, owned by the State or the Crown in right of Canada or a province, other than Québec, or

(2) metals, minerals or coal from a mineral resource located in Canada if the metals, minerals or coal are not, before extraction, owned by the State or the Crown in right of Canada or a province, other than Québec,

ii. the specified amount does not exceed the taxpayer's share of the original amount, determined under section 486.10, or

iii. the original amount is a prescribed amount; or

(*b*) the taxpayer's share of the original amount, determined under section 486.10, in any other case.

"**486.10.** A taxpayer's share of an original amount in respect of a specified amount paid by the taxpayer to a recipient in respect of a property is the amount that may reasonably be considered to be the taxpayer's share of the aggregate of all amounts each of which is an amount described in section 89 or 144 in respect of the property, which share may not exceed the total of

(*a*) the amount that is that proportion of the aggregate of all amounts each of which is an amount described in section 89 or 144 in respect of the property that the taxpayer's share of production from the property payable to the taxpayer as a royalty, which royalty is computed without reference to the costs of exploration or production, is of the total production from the property; and

(*b*) the amount that is that proportion of the aggregate of all amounts each of which is an amount described in section 89 or 144 in respect of the property (other than an amount which the recipient has received or is entitled to receive as a reimbursement, contribution or allowance in respect of a royalty described in paragraph *a*) that the taxpayer's share of the income from the property is of the total income from the property.

"**486.11.** For the purposes of Chapter III of Title XVI of the Regulation respecting the Taxation Act (chapter I-3, r. 1), an original amount in respect of which a specified amount is received is deemed, for the taxation year in which the original amount is paid or became payable or receivable, not to include an amount equal to the eligible portion of the specified amount, determined under section 486.9.

"§2.—*Special deductions in respect of farming and animal husbandry*".

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

(3) Despite sections 1010 to 1011 of the Taxation Act (chapter I-3), the Minister of Revenue may, under Part I of that Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

79. (1) The Act is amended by inserting the following after section 487.0.4:

"§3.—*Benefits arising from a loan*".

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

80. (1) Section 497 of the Act, amended by section 177 of chapter 21 of the statutes of 2015, is again amended

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

"(*a*) the amount by which the aggregate of all amounts, other than eligible dividends or amounts described in any of subparagraphs *c* to *e*, received by the taxpayer in the year from corporations resident in Canada as, on account of, in lieu of payment of or in satisfaction of, taxable dividends exceeds, if the taxpayer is an individual, the aggregate of all amounts each of which is, or is deemed under subparagraph *b* of the third paragraph of section 21.33.2 to have been, paid by the taxpayer in the year and deemed under section 21.32 to have been received by another person as a taxable dividend (other than an eligible dividend);

"(*b*) the amount by which the aggregate of all amounts, other than amounts included in computing the taxpayer's income because of any of subparagraphs *c* to *e*, received by the taxpayer in the year from corporations resident in Canada as, on account of, in lieu of payment of or in satisfaction of, eligible dividends exceeds, if the taxpayer is an individual, the aggregate of all amounts each of which is, or is deemed under subparagraph *b* of the third paragraph of section 21.33.2 to have been, paid by the taxpayer in the year and deemed under section 21.32 to have been received by another person as an eligible dividend;";

(2) by replacing "taxation year" wherever it appears in the following provisions by "year":

— subparagraphs *c* and *e* of the first paragraph;

— subparagraph *a* of the second paragraph;

— the portion of subparagraph *b* of the second paragraph before subparagraph i;

(3) by replacing subparagraph *d* of the first paragraph by the following subparagraph:

"(*d*) the aggregate of the taxable dividends, other than taxable dividends described in subparagraph *c*, received by the taxpayer in the year from corporations resident in Canada that are not taxable Canadian corporations; and".

(2) Paragraph 1 of subsection 1 applies in respect of an amount received or paid after 23 March 2006.

(3) In addition, where section 497 of the Act applies in respect of an amount paid before 24 March 2006,

(1) in respect of an arrangement made after 2 November 1998, where the parties to the arrangement have made an election under paragraph 2 of subsection 2 of section 9, or after 20 December 2002, in any other case, subparagraph *b* of the first paragraph of that section 497 is to be read as follows:

"(*b*) the amount by which the aggregate of all amounts received by the taxpayer in the year from corporations resident in Canada as, on account of, in lieu of payment of or in satisfaction of, taxable dividends, other than an amount included in computing the taxpayer's income by reason of subparagraph *a* or *a*.1, exceeds, where the taxpayer is an individual, the aggregate of all amounts each of which is, or is deemed under subparagraph *b* of the third paragraph of section 21.33.2 to have been, paid by the taxpayer in the year and deemed under section 21.32 to have been received by another person as a taxable dividend."; and

(2) in respect of an arrangement made after 31 December 2001 and before 21 December 2002, where the parties to the arrangement have not made an election under paragraph 2 of subsection 2 of section 9, subparagraph *b* of the first paragraph of that section 497 is to be read as follows:

"(*b*) the amount by which the aggregate of all amounts received by the taxpayer in the year from corporations resident in Canada as, on account of, in lieu of payment of or in satisfaction of, taxable dividends, other than an amount included in computing the taxpayer's income by reason of subparagraph *a* or *a*.1, exceeds, where the taxpayer is an individual, the aggregate of all amounts each of which is paid by the taxpayer in the year and deemed under section 21.32 to have been received by another person as a taxable dividend."

81. (1) Section 524.0.1 of the Act is amended

(1) by replacing the portion before subparagraph *d* of the second paragraph by the following:

"**524.0.1.** Where incorporeal capital property in respect of a business of a taxpayer was disposed of by the taxpayer to a corporation and the election referred to in section 518 was made in respect of the property, the corporation shall, for the purpose of determining after the disposition time the amount to be included under paragraph *a* or *b* of section 105 in computing its income,

(*a*) add to the amount otherwise determined under subparagraph *c* of the second paragraph of section 105.2, the amount determined by the formula

$1/2 \times [(A \times B/C) - 2(D - E)] + F + G$; and

(*b*) add to the amount otherwise determined under subparagraph *a* of the first and second paragraphs of section 107, the amount determined by the formula

$(H \times B/C) + I + J$.

In the formulas in the first paragraph,

(*a*) A is the amount determined in respect of the taxpayer's business under subparagraph ii of subparagraph *a* of the second paragraph of section 107 immediately before the disposition time;

(*b*) B is the fair market value immediately before the disposition time of the incorporeal capital property; and

(*c*) C is the total of the fair market value immediately before the disposition time of all incorporeal capital property of the taxpayer in respect of the taxpayer's business and each amount that was described in subparagraph *b* in respect of an earlier disposition made after the taxpayer's adjustment time;";

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

"(*e*.1) F is the total of all amounts each of which is an amount determined under subparagraph *a* of the first paragraph as it applied to the taxpayer in respect of a disposition to the corporation on or before the disposition time;

"(*e*.2) G is the total of all amounts each of which is an amount determined under paragraph *b* of section 560.3 as it applied to the taxpayer in respect of a winding-up before the disposition time;

"(*e*.3) H is the amount that would be determined under subparagraph *a* of the second paragraph of section 107 in respect of the taxpayer's business at

the beginning of the taxpayer's subsequent taxation year if the taxpayer's taxation year that includes the disposition time had ended immediately after the disposition time and if, in respect of the disposition, this Act were read without reference to section 524.0.2;

"(*e*.4) I is the total of all amounts each of which is an amount determined under subparagraph *b* of the first paragraph as it applied to the taxpayer in respect of a disposition to the corporation on or before the disposition time; and

"(*e*.5) J is the total of all amounts each of which is an amount determined under paragraph *a* of section 560.3 as it applied to the taxpayer in respect of a winding-up before the disposition time;".

(2) Subsection 1, except where it enacts subparagraph *b* of the first paragraph and subparagraphs *e*.3 to *e*.5 of the second paragraph of section 524.0.1 of the Act, applies to a taxation year of a corporation that ends after 20 December 2002.

(3) Subsection 1, where it enacts subparagraph *b* of the first paragraph and subparagraphs *e*.3 to *e*.5 of the second paragraph of section 524.0.1 of the Act, applies in respect of a disposition of incorporeal capital property by a taxpayer to a corporation unless

(1) the disposition by the taxpayer occurs before 21 December 2002; and

(2) the corporation disposed of the incorporeal capital property, before 7 June 2007 and in a taxation year of the corporation ending after 27 February 2000, to a person with whom the corporation was dealing at arm's length at the disposition time.

82. (1) The Act is amended by inserting the following section after section 524.0.1:

"**524.0.2.** Where incorporeal capital property in respect of a business of a taxpayer was disposed of by the taxpayer to a corporation and the election referred to in section 518 was made in respect of the property, the taxpayer shall, for the purpose of determining after the disposition time the amount to be included under paragraph *a* or *b* of section 105 in computing the taxpayer's income, deduct from the amount otherwise determined under subparagraph *b* of the second paragraph of section 105.2 and subparagraph *a* of the second paragraph of section 107 the amount determined under subparagraph *b* of the first paragraph of section 524.0.1 in respect of the disposition."

(2) Subsection 1 applies in respect of a disposition of incorporeal capital property made by a taxpayer to a corporation unless

(1) the disposition by the taxpayer occurs before 21 December 2002; and

(2) the corporation disposed of the incorporeal capital property, before 7 June 2007 and in a taxation year of the corporation ending after 27 February 2000, to a person with whom the corporation was dealing at arm's length at the disposition time.

83. (1) Section 550.7 of the Act is amended

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

"**550.7.** Where there has been an amalgamation of two or more corporations each of which is a development corporation, within the meaning of section 363, or a corporation that at no time carried on business, and a predecessor corporation entered into an agreement with a person at a particular time under which the predecessor corporation issued to the person before the amalgamation, for consideration given by the person, a share (in this section referred to as the "old share") that was a flow-through share other than a right to acquire a share, or a right to acquire a share that would be a flow-through share if it were issued, the following rules apply for the purposes of section 359.8 and Part III.14 and for the purpose of renouncing an amount under any of sections 359.2, 359.2.1 and 359.4 in respect of Canadian exploration expenses or Canadian development expenses that would, but for the renunciation, be incurred by the new corporation after the amalgamation:";

(2) by replacing subparagraphs *c* and *d* of the first paragraph in the French text by the following subparagraphs:

"*c*) l'action donnée visée au deuxième alinéa est réputée une action accréditive de la nouvelle société;

"*d*) la nouvelle société est réputée la même société que la société remplacée.";

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

"The particular share referred to in the first paragraph is a share of any class of the capital stock of the new corporation

(*a*) that the new corporation issues on the amalgamation to the person referred to in the first paragraph or to a person or partnership that subsequently acquired the old share in consideration for the disposition of the old share of the predecessor corporation and the attributes of which are similar to the attributes of the old share; or

(*b*) that the new corporation is obliged after the amalgamation to issue to the person referred to in the first paragraph pursuant to the right of that person to acquire a share of the capital stock of the predecessor corporation that would have been a flow-through share if it had been issued, and that would, if it were issued, be a flow-through share.";

(4) by replacing "Aux fins" in the third paragraph in the French text by "Pour l'application".

(2) Subsection 1 applies in respect of an amalgamation that occurred after 31 December 1997. However, where section 550.7 of the Act applies in respect of an amalgamation that occurred before 1 January 1999, it is to be read as if "and 359.4 in respect of Canadian exploration expenses or Canadian development expenses" in the portion of the first paragraph before subparagraph *a* were replaced by ", 359.4 and 359.6 in respect of Canadian exploration expenses, Canadian development expenses or Canadian oil and gas property expenses".

84. (1) The Act is amended by inserting the following section after section 555.2.2:

"**555.2.2.1.** For the purposes of the second paragraph of section 550.7, a share of the particular corporation issued to a shareholder in consideration for a share of any class of the capital stock of a predecessor corporation is deemed to be a share of any class of the capital stock of the new corporation issued to the shareholder by the new corporation on the merger, and an obligation of the particular corporation to issue a share of a class of its capital stock to a person in circumstances described in subparagraph *b* of the second paragraph of section 550.7 is deemed to be an obligation of the new corporation to issue a share to the person."

(2) Subsection 1 applies in respect of an amalgamation that occurred after 31 December 1997.

85. (1) Section 560.1.1 of the Act is amended

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

"(*a*) "specified person", at a particular time, means

i. the parent,

ii. each person who would be related to the parent at that time if

(1) paragraph *b* of section 20 were not taken into account, and

(2) each person who is the child of a deceased individual were related to each brother or sister of the individual and to each child of a deceased brother or sister of the individual, and

iii. if the particular time is before the incorporation of the parent, each person who is described in subparagraph ii throughout the period that begins at the time the parent is incorporated and ends at the time that is immediately before the beginning of the winding-up;";

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

"(*a*.1) a person described in subparagraph ii or iii of paragraph *a* is deemed not to be a specified person if it can reasonably be considered that one of the main purposes of one or more transactions or events is to cause the person to become a specified person so as to prevent a property that is distributed to the parent on the winding-up from being, for the purposes of section 559, a property described in the third paragraph of that section;";

(3) by inserting the following subparagraphs after subparagraph i of paragraph *c*:

"i.1. a corporation controlled by another corporation is, at a particular time, deemed not to own any shares of the capital stock of the other corporation if, at that time, the corporation does not have a direct or an indirect interest in any of the shares of the capital stock of the other corporation,

"i.2. section 21.18 is to be read without reference to its paragraph *a* in respect of any share of the capital stock of the subsidiary that the person would, but for this subparagraph, be deemed to own solely because the person has a right described in paragraph *b* of section 20 to acquire shares of the capital stock of a corporation that

(1) is controlled by the subsidiary, and

(2) does not have a direct or an indirect interest in any of the shares of the capital stock of the subsidiary, and";

(4) by adding the following paragraph after paragraph *c*:

"(*d*) property that is distributed to the parent on the winding-up is deemed not to be acquired by a person if the person acquired the property before the acquisition of control referred to in subparagraph i of subparagraph *d* of the third paragraph of section 559 and the property is not owned by the person at any time after that acquisition of control."

(2) Subsection 1 applies in respect of a winding-up that begins after 31 December 2001 or an amalgamation that occurs after that date.

86. (1) Section 560.1.2 of the Act is amended

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

"(*a*) property, other than specified property, owned by the person at a particular time after the acquisition of control referred to in subparagraph i of that subparagraph *d* more than 10% of the fair market value of which is, at the particular time, attributable to the particular property or properties; and";

(2) by replacing "réfère le premier alinéa" in the portion of the second paragraph before subparagraph *a* in the French text by "le premier alinéa fait référence";

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

"(*d*) a share of the capital stock of the subsidiary or a debt owing by the subsidiary, where the share or debt was owned by the parent immediately before the winding-up; or

"(*e*) a share of the capital stock of a corporation or a debt owing by a corporation, where the fair market value of the share or debt was not, at any time after the beginning of the winding-up, wholly or partly attributable to property distributed to the parent on the winding-up."

(2) Paragraph 1 of subsection 1 applies in respect of a winding-up that begins after 20 December 2012 or an amalgamation that occurs after that date.

(3) Paragraph 3 of subsection 1 applies in respect of a winding-up that begins after 31 December 1997 or an amalgamation that occurs after that date.

87. (1) Section 560.1.3 of the Act is amended

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

"(*a*) a share of the capital stock of the parent that was received as consideration for the acquisition of a share of the capital stock of the subsidiary by the parent or by a corporation that was a specified subsidiary corporation of the parent immediately before the acquisition, or issued for consideration that consists solely of money;";

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

"(*b*) an indebtedness that was issued by the parent as consideration for the acquisition of a share of the capital stock of the subsidiary by the parent, or for consideration that consists solely of money;";

(3) by replacing subparagraph *e* of the first paragraph by the following subparagraph:

"(*e*) where the subsidiary was formed on the amalgamation of two or more particular corporations at least one of which was a subsidiary wholly-owned corporation of the parent,

i. a share of the capital stock of the subsidiary that was issued on the amalgamation and that is, before the beginning of the winding-up, redeemed,

acquired or cancelled by the subsidiary for consideration that consists solely of money or shares of the capital stock of the parent, or of any combination of the two, or exchanged for shares of the capital stock of the parent, or

ii. a share of the capital stock of the parent issued on the amalgamation in exchange for a share of the capital stock of one of the particular corporations.";

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

"For the purposes of the first paragraph, the following rules apply:

(*a*) a corporation is a specified subsidiary corporation of another corporation, at a particular time, where the other corporation holds, at that time, shares of the corporation

i. that give the shareholder 90% or more of the votes that could be cast under all circumstances at an annual meeting of shareholders of the corporation, and

ii. having a fair market value of 90% or more of the fair market value of all the issued shares of the capital stock of the corporation; and

(*b*) a reference to a share of the capital stock of a corporation includes a right to acquire a share of the capital stock of the corporation."

(2) Paragraph 1 of subsection 1 applies in respect of a winding-up that begins after 31 December 1997 or an amalgamation that occurs after that date.

(3) Paragraphs 2 to 4 of subsection 1 apply in respect of a winding-up that begins after 31 December 2001 or an amalgamation that occurs after that date. In addition, where section 560.1.3 of the Act applies in respect of a winding-up that begins after 31 December 2001 and before 21 December 2012 or an amalgamation that occurs after 31 December 2001 and before 21 December 2012 or, in the case provided for in subsection 4, in respect of a winding-up that begins after 31 December 2001 and before 1 July 2013 or an amalgamation that occurs after 31 December 2001 and before 1 July 2013, it is to be read as if the following subparagraph were added after subparagraph *e* of the first paragraph:

"(*f*) a share of the capital stock of a corporation issued to a person described in subparagraph ii of subparagraph *d* of the third paragraph of section 559 if all the shares of the capital stock of the subsidiary were acquired by the parent for consideration that consists solely of money."

(4) The case to which subsection 3 refers is that where a taxable Canadian corporation (in this subsection and subsection 5 referred to as the "parent corporation") has acquired control of another taxable Canadian corporation (in this subsection and subsection 5 referred to as the "subsidiary corporation") before 21 December 2012, or was obligated as evidenced in writing to acquire control of the subsidiary corporation before 21 December 2012 and the parent

corporation had the intention as evidenced in writing to amalgamate with, or wind up, the subsidiary corporation before 21 December 2012.

(5) For the purposes of subsection 4, the parent corporation is not considered to be obligated to acquire control of the subsidiary corporation if, as a result of amendments to the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), it may be excused from the obligation to acquire such control.

88. (1) Section 560.3 of the Act is replaced by the following section:

"**560.3.** For the purpose of determining after a winding-up the amount that a parent is required to include under section 105 in computing its income in respect of the business carried on by a subsidiary immediately before the winding-up, the parent shall

(*a*) add to the amount otherwise determined under subparagraph *a* of the first and second paragraphs of section 107, the aggregate of all amounts each of which is

i. the amount determined under subparagraph *a* of the second paragraph of section 107 immediately before the winding-up,

ii. the amount determined under this paragraph *a* as it applied to the subsidiary in respect of a winding-up before that time, or

iii. the amount determined under subparagraph *b* of the first paragraph of section 524.0.1 as it applied to the subsidiary in respect of a disposition to the subsidiary before that time; and

(*b*) add to the amount determined under subparagraph *c* of the second paragraph of section 105.2, the aggregate of all amounts each of which is

i. one-half of the amount determined under subparagraph ii of subparagraph *a* of the second paragraph of section 107 in respect of the business immediately before the winding-up,

ii. the amount determined under this paragraph *b* as it applied to the subsidiary in respect of a winding-up before that time, or

iii. the amount determined under subparagraph *a* of the first paragraph of section 524.0.1 as it applied to the subsidiary in respect of a disposition to the subsidiary before that time."

(2) Subsection 1 applies in respect of a disposition of incorporeal capital property by a subsidiary to a parent unless

(1) the disposition by the subsidiary occurs before 21 December 2002; and

(2) the parent disposed of the incorporeal capital property, before 9 November 2006 and in a taxation year of the parent ending after 27 February 2000, to a person with whom the parent did not deal at arm's length at the disposition time.

89. (1) Section 564.4.1 of the Act is replaced by the following section:

"**564.4.1.** Where section 564.2 applies and where control of a parent has been acquired by a person or a group of persons at any time after the commencement of the winding-up, or control of a subsidiary has been acquired by a person or a group of persons at any time whatever, no amount in respect of the subsidiary's non-capital loss or farm loss for a taxation year ending before that time is deductible in computing the taxable income of the parent for a particular taxation year ending after that time, except that portion of the subsidiary's non-capital loss or farm loss that may reasonably be regarded as its loss from carrying on a business and, where a business was carried on by the subsidiary in that year, that portion of the non-capital loss that may reasonably be regarded as being attributable to an amount deductible under section 725.1.1 in computing its taxable income for the year, such portions being then deductible only if the parent or the subsidiary carried on that business for profit or with a reasonable expectation of profit throughout the particular year, and only up to the amount computed under section 564.4.2."

(2) Subsection 1 applies in respect of a winding-up that begins after 31 May 1996.

90. (1) Section 613 of the Act is replaced by the following section:

"**613.** Where a partnership carries on a business in Canada at any time, each taxpayer who is deemed under section 608 to be a member of the partnership at that time is deemed, for the purposes of sections 26 and 1000 to 1003 and of Divisions VIII.1 and VIII.3 of Chapter V of Title III, subject to section 217.34, to carry on that business in Canada at that time."

(2) Subsection 1 applies to a taxation year that ends after 22 March 2011.

91. (1) Section 686 of the Act is amended by adding the following paragraph after the fourth paragraph:

"Where all or part of a capital interest in a trust is disposed of by a taxpayer and the capital interest is not a capital property of the taxpayer, despite section 690, its cost amount is deemed to be the amount by which the amount that would, if this Part were read without reference to this paragraph and section 690, be its cost amount exceeds the aggregate of all amounts, each of which is an amount in respect of the capital interest that has become payable to the taxpayer before the disposition and that would be described in subparagraph i.1 of paragraph *n* of section 257 if its subparagraph 3 were read without reference to ", that is, subject to section 257.4, equal to the amount designated by the trust to be payable to the taxpayer under section 668"."

(2) Subsection 1 applies

(1) in respect of a disposition that occurs after 31 December 2001, where it concerns a capital interest that is a qualified trust unit, within the meaning of section 21.28 of the Act, as amended by section 17, in respect of which an amount described in subparagraph *b* of the first paragraph of section 21.32 of the Act, as amended by section 18, or that would have been so described had no election been made under paragraph 1 of subsection 2 of that section 18, is paid after 31 December 2001 and before 28 February 2004; and

(2) in respect of a disposition that occurs after either of the following dates, where it concerns a capital interest not described in paragraph 1:

(*a*) 31 December 2004, if it is made by a taxpayer pursuant to an agreement in writing made by the taxpayer on or before 27 February 2004; or

(*b*) 27 February 2004, in any other case.

(3) However, where the fifth paragraph of section 686 of the Act applies in respect of a disposition of a capital interest, it is to be read as if "and that would be described in subparagraph i.1 of paragraph *n* of section 257 if its subparagraph 3 were read without reference to ", that is, subject to section 257.4, equal to the amount designated by the trust to be payable to the taxpayer under section 668"" were replaced by "and that is described in subparagraph i.1 of paragraph *n* of section 257", but only for the purpose of determining, where applicable, if either of the following amounts is described in subparagraph i.1 of paragraph *n* of section 257 of the Act:

(1) an amount, in respect of that capital interest, that was payable before 1 January 2002, where the disposition is referred to in paragraph 1 of subsection 2; or

(2) an amount, in respect of that capital interest, that was payable before 28 February 2004, where the disposition is referred to in paragraph 2 of subsection 2.

92. (1) The Act is amended by inserting the following section after section 687:

"**687.1.** For the purposes of sections 83 to 85.6, the fair market value at any time of a capital interest in a trust is deemed to be equal to the aggregate of

(*a*) the amount that would, if this Part were read without reference to this section, be its fair market value at that time; and

(*b*) the aggregate of all amounts, each of which is an amount in respect of the capital interest that became payable to the taxpayer before that time and that would be described in subparagraph i.1 of paragraph *n* of section 257 if

its subparagraph 3 were read without reference to ", that is, subject to section 257.4, equal to the amount designated by the trust to be payable to the taxpayer under section 668"."

(2) Subsection 1 applies

(1) in respect of a valuation made after 31 December 2001, where it concerns a capital interest that is a qualified trust unit, within the meaning of section 21.28 of the Act, as amended by section 17, in respect of which an amount described in subparagraph *b* of the first paragraph of section 21.32 of the Act, as amended by section 18, or that would have been so described had no election been made under paragraph 1 of subsection 2 of that section 18, is paid after 31 December 2001 and before 28 February 2004; and

(2) in respect of a valuation made after 27 February 2004, where it concerns a capital interest not described in paragraph 1.

(3) However, where section 687.1 of the Act applies in respect of a valuation of a capital interest, it is to be read as if "and that would be described in subparagraph i.1 of paragraph *n* of section 257 if its subparagraph 3 were read without reference to ", that is, subject to section 257.4, equal to the amount designated by the trust to be payable to the taxpayer under section 668"" were replaced by "and that is described in subparagraph i.1 of paragraph *n* of section 257", but only for the purpose of determining, where applicable, if either of the following amounts is described in subparagraph i.1 of paragraph *n* of section 257 of the Act:

(1) an amount, in respect of that capital interest, that was payable before 1 January 2002, where the valuation is referred to in paragraph 1 of subsection 2; or

(2) an amount, in respect of that capital interest, that was payable before 28 February 2004, where the valuation is referred to in paragraph 2 of subsection 2.

93. (1) The Act is amended by inserting the following section after section 693.4:

"**693.5.** Where the amount of $400,000 referred to in subparagraph *a* of the first paragraph of section 726.7.1 is to be used for a taxation year subsequent to the taxation year 2014, it must be adjusted annually in such a manner that the amount used for that taxation year is equal to the total of the amount used for the preceding taxation year and the product obtained by multiplying that amount so used by the factor determined by the formula

$(A/B) - 1$.

In the formula in the first paragraph,

(*a*) A is the Consumer Price Index for the 12-month period that ended on 30 September of the taxation year preceding that for which an amount is to be adjusted; and

(*b*) B is the Consumer Price Index for the 12-month period preceding the period described in subparagraph *a*.

For the purposes of the second paragraph, the Consumer Price Index for a 12-month period is equal to the quotient obtained by dividing the aggregate of each monthly Consumer Price Index for that period for Canada established by Statistics Canada under the Statistics Act (Revised Statutes of Canada, 1985, chapter S-19) by 12.

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

If the amount that results from the adjustment provided for in the first paragraph is not a multiple of $1, it must be rounded to the nearest multiple of $1 or, if it is equidistant from two such multiples, to the higher of the two."

(2) Subsection 1 applies from the taxation year 2015.

94. (1) Section 726.7 of the Act is amended by replacing "$375,000" in the formula in subparagraph *a* of the first paragraph by "$500,000".

(2) Subsection 1 applies from the taxation year 2014. However, subject to subsection 3, where section 726.7 of the Act applies in respect of a disposition of property made before 1 January 2015, the formula in subparagraph *a* of the first paragraph of that section is to be read as if "$500,000" were replaced by "$400,000".

(3) Subsection 1 also applies in respect of an amount included in computing a taxpayer's income, as a consequence of the application of the second paragraph of section 234 of the Act, as a capital gain for a taxation year subsequent to the taxation year 2014 resulting from the disposition of property made after 2 December 2014.

95. (1) The Act is amended by inserting the following section after section 726.7:

"**726.7.0.1.** Where the second amount in dollars referred to in subparagraph *a* of the first paragraph of section 726.7.1 is, with reference to section 693.5, greater than $500,000 for a taxation year, the following rules apply:

(*a*) the amount of $500,000 in the formula in subparagraph *a* of the first paragraph of section 726.7 is to be replaced for the year by that greater amount; and

(*b*) section 726.19.1 is to be read for the year without reference to its third paragraph."

(2) Subsection 1 has effect from 1 January 2015.

96. (1) Section 726.7.1 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

"(*a*) the amount that would be determined by the formula in subparagraph *a* of the first paragraph of section 726.7 in respect of the individual for the year, if that formula were read as if "$500,000" were replaced by "$400,000";".

(2) Subsection 1 applies in respect of a disposition of property made after 31 December 2014.

97. (1) Section 726.19.1 of the Act is replaced by the following section:

"**726.19.1.** Where an amount is included in computing an individual's income for a particular taxation year because of the second paragraph of section 234 in respect of a disposition of property in a preceding taxation year that is qualified farm property, qualified fishing property or a qualified small business corporation share, the total of all amounts deductible by the individual for the particular year under this Title is reduced by the amount determined by the formula

A – B.

In the formula in the first paragraph,

(*a*) A is the aggregate of all amounts each of which is an amount deductible under this Title by the individual for the particular year or a preceding taxation year, computed without reference to this section; and

(*b*) B is the aggregate of all amounts each of which is an amount that would be deductible under this Title by the individual for the particular year or a preceding taxation year if the individual had not for any preceding taxation year claimed a reserve under subparagraph *b* of the first paragraph of section 234 and had claimed, for each taxation year ending before the particular year, the amount that would have been deductible under this Title.

This section does not apply in respect of a disposition of qualified farm property or qualified fishing property after 2 December 2014."

(2) Subsection 1 applies to a taxation year that begins after 19 March 2007.

98. (1) Section 750.1 of the Act, amended by section 270 of chapter 21 of the statutes of 2015, is again amended by replacing the portion before paragraph *a* by the following:

"**750.1.** The percentage to which sections 752.0.0.1, 752.0.0.4 to 752.0.0.6, 752.0.1, 752.0.7.4, 752.0.11, 752.0.13.1, 752.0.13.1.1, 752.0.14, 752.0.18.15, 776.41.14 and 1015.3 refer is".

(2) Subsection 1 applies from the taxation year 2015.

99. (1) Section 752.0.10.0.5 of the Act is replaced by the following section:

"**752.0.10.0.5.** An individual who provides eligible volunteer firefighting services in a taxation year may deduct, from the individual's tax otherwise payable for the 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 in the year not less than 200 hours of service each of which is an hour of

i. eligible volunteer firefighting service for a fire safety service, or

ii. eligible search and rescue volunteer service for an eligible search and rescue organization, within the meaning assigned to those expressions by section 752.0.10.0.6; 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 and, if applicable, the certificate referred to in paragraph *b* of section 752.0.10.0.7 in respect of the eligible search and rescue volunteer services performed by the individual in the year."

(2) Subsection 1 applies from the taxation year 2014.

100. (1) The Act is amended by inserting the following after section 752.0.10.0.5:

"**CHAPTER I.0.2.0.3**

"TAX CREDIT FOR SEARCH AND RESCUE VOLUNTEERS

"**752.0.10.0.6.** In this chapter,

"eligible search and rescue organization" means a search and rescue organization

(*a*) that is a member of the Search and Rescue Volunteer Association of Canada, the Civil Air Search and Rescue Association or the Canadian Coast Guard Auxiliary; or

(*b*) whose status as a search and rescue organization is recognized by a provincial, municipal or public authority;

"eligible search and rescue volunteer services" means services (other than eligible volunteer firefighting services and excluded services) that are provided by an individual in the individual's capacity as a volunteer to an eligible search and rescue organization and that consist primarily of responding to and being on call for search and rescue and related emergency calls, attending meetings held by the organization and participating in required training related to search and rescue services;

"eligible volunteer firefighting services" has the meaning assigned by section 752.0.10.0.4;

"excluded services" means services provided by an individual in the individual's capacity as a volunteer to an organization to which the individual also provides search and rescue services otherwise than as a volunteer.

"**752.0.10.0.7.** An individual who provides eligible search and rescue volunteer services in a taxation year may deduct, from the individual's tax otherwise payable for the 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 in the year not less than 200 hours of service each of which is an hour of

i. eligible search and rescue volunteer service for an eligible search and rescue organization, or

ii. eligible volunteer firefighting service for a fire safety service;

(*b*) the individual files with the Minister, at the request of and in the manner determined by the Minister, a written certificate from the team president, or other individual who fulfils a similar role, of each eligible search and rescue organization to which the individual provided eligible search and rescue volunteer services in the year, attesting to the number of hours of such services performed in the year by the individual for that organization and, if applicable, the certificate referred to in paragraph *b* of section 752.0.10.0.5 in respect of the eligible volunteer firefighting services performed by the individual in the year; and

(*c*) the individual has not deducted an amount under section 752.0.10.0.5 for the year."

(2) Subsection 1 applies from the taxation year 2014.

101. (1) Section 752.0.10.1 of the Act, amended by section 277 of chapter 21 of the statutes of 2015, is again amended by replacing "five" in the

portion of the definition of "total gifts of qualified property" in the first paragraph before paragraph *a* by "ten".

(2) Subsection 1 applies in respect of a gift made after 10 February 2014.

102. (1) Section 752.0.11.1 of the Act is amended

(1) by replacing the portion of paragraph *o* before subparagraph i by the following:

"(*o*) on behalf of a person who is blind or profoundly deaf or has severe autism, severe diabetes, severe epilepsy or a severe and prolonged impairment that markedly restricts the use of the person's arms or legs,";

(2) by inserting the following paragraph after paragraph *o*.8:

"(*o*.9) as remuneration for the design of an individualized therapy plan for a person if, because of the person's severe and prolonged impairment, the person is a person in respect of whom subparagraphs *a* to *c* of the first paragraph of section 752.0.14 apply for the taxation year in which the remuneration is paid, where

i. the plan is required to access public funding for specialized therapy or is prescribed by a physician or a psychologist, in the case of an impairment in mental functions, or a physician or an occupational therapist, in the case of an impairment in physical functions,

ii. the therapy set out in the plan is prescribed by and, if undertaken, administered under the supervision of a physician or a psychologist, in the case of an impairment in mental functions, or a physician or an occupational therapist, in the case of an impairment in physical functions, and

iii. the ordinary business of the payee includes the design of such plans for individuals who are not related to the payee;".

(2) Subsection 1 applies in respect of expenses incurred after 31 December 2013.

103. (1) Section 752.0.18.3 of the Act, amended by section 294 of chapter 21 of the statutes of 2015, is again amended by replacing the portion before paragraph *a* by the following:

"**752.0.18.3.** An individual who, in a taxation year, performs the duties of an office or employment may deduct, from the individual's tax otherwise payable for the year under this Part, an amount equal to the amount obtained by multiplying 10% by the aggregate of all amounts each of which is an amount paid by the individual in the year, to the extent that the individual has not been reimbursed, and is not entitled to be reimbursed, in respect of the amount by the entity to which it is paid, or an amount paid on behalf of the individual in

the year, if the amount is required to be included in computing the individual's income for the year, as any of the following dues or contributions, provided the amount may reasonably be regarded as relating to the office or employment:".

(2) Subsection 1 applies from the taxation year 2015.

104. (1) Section 752.0.18.8 of the Act is replaced by the following section:

"**752.0.18.8.** An individual may deduct, from the individual's tax otherwise payable for a taxation year under this Part, an amount equal to the amount obtained by multiplying 10% by the aggregate of all amounts each of which is an amount that would, but for section 134.1, be deductible in computing the individual's income for the year from a business or property as dues or a contribution referred to in any of subparagraphs *a* to *c* of the first paragraph of section 134.1 and that has not been taken into account in determining an amount that was deducted under this section in computing the individual's tax payable under this Part for a preceding taxation year."

(2) Subsection 1 applies from the taxation year 2015.

105. (1) Section 752.0.22 of the Act, replaced by section 301 of chapter 21 of the statutes of 2015, is amended by inserting "752.0.10.0.7," after "752.0.10.0.5,".

(2) Subsection 1 applies from the taxation year 2014.

106. (1) Section 752.0.24 of the Act, amended by section 302 of chapter 21 of the statutes of 2015, is again 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, 752.0.10.0.2 to 752.0.10.0.7 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 any of sections 752.0.10.0.2 to 752.0.10.0.7, 752.0.10.6 to 752.0.10.6.2, 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 attributable 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, 752.0.10.0.2 to 752.0.10.0.7 and 752.0.10.1 to 752.0.18.15 in respect of a period in the year that is not referred to in subparagraph *a* is to be computed as though such a period 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, 752.0.10.0.2 to 752.0.10.0.7 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 2014.

107. (1) Section 752.0.25 of the Act is amended by inserting ", 752.0.10.0.7" after "752.0.10.0.5" in subparagraph *a* of the second paragraph.

(2) Subsection 1 applies from the taxation year 2014.

108. (1) Section 752.0.27 of the Act is amended by inserting ", 752.0.10.0.7" after "752.0.10.0.5" in the portion of the first paragraph before subparagraph *a*.

(2) Subsection 1 applies from the taxation year 2014.

109. (1) Section 771.1 of the Act, amended by section 312 of chapter 21 of the statutes of 2015, is again amended by replacing subparagraph i of paragraph *a* of the definition of "specified partnership income" in the first paragraph by the following subparagraph:

"i. the aggregate of all amounts each of which is an amount, in respect of an eligible business carried on in Canada by the corporation as a member of the partnership, equal to the amount by which the aggregate of all amounts each of which is the corporation's share of the income (determined in accordance with Title XI of Book III) of the partnership from the business for a fiscal period of the business that ends in the year, or an amount included in computing the corporation's income for the year under any of sections 217.19, 217.20 and 217.28 in respect of the business exceeds the aggregate of all amounts each of which is an amount deducted in computing the corporation's income for the year from the business (other than an amount that was deducted by the partnership in computing its income from the business) or in respect of the business under section 217.21 or 217.27, and".

(2) Subsection 1 applies to a taxation year that ends after 22 March 2011.

110. (1) Section 776.41.21 of the Act, amended by section 321 of chapter 21 of the statutes of 2015, is again amended by inserting "752.0.10.0.7," after "752.0.10.0.5," in subparagraph *b* of the second paragraph.

(2) Subsection 1 applies from the taxation year 2014.

111. (1) Section 776.55.1 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**776.55.1.** For the purposes of section 776.51, where, during a partnership's fiscal period that ends in the year, other than a fiscal period the end of which coincides with that of a fiscal period of the partnership to which subsection 1 of section 99 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies, the individual's interest in the partnership is an interest for which an identification number is required to be, or has been, obtained under Book X.1, the following rules apply:".

(2) Subsection 1 applies from the taxation year 2012. It also applies to the taxation years 2006 to 2011 of an individual if the individual so elects by notifying the Minister of Revenue in writing before the 90th day after 26 October 2015.

(3) Despite section 1010 of the Act, the Minister of Revenue shall, under Part I of the Act, make any assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to the election under subsection 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

112. (1) Section 776.61 of the Act is amended

(1) by replacing subparagraph 2 of subparagraph ii of paragraph *a* by the following subparagraph:

"(2) sections 776.53 to 776.55.3, 776.57 and 776.57.1, as they apply to taxation years that begin after 31 December 1994 and end before 1 January 2012, were applicable in computing the individual's non-capital loss, farm loss, restricted farm loss and limited partnership loss for any of those taxation years, and";

(2) by inserting the following subparagraph after subparagraph 2 of subparagraph ii of paragraph *a*:

"(3) sections 776.53 to 776.55.3, 776.57 and 776.57.1 were applicable in computing the individual's non-capital loss, farm loss, restricted farm loss and limited partnership loss for any taxation year that ends after 31 December 2011; and";

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

"(2) sections 776.55.1 and 776.56, as they apply to taxation years that begin after 31 December 1994 and end before 1 January 2012, applied in computing the individual's net capital loss for any of those taxation years, and";

(4) by adding the following subparagraph after subparagraph 2 of subparagraph ii of paragraph *b*:

"(3) sections 776.55.1 and 776.56 applied in computing the individual's net capital loss for any taxation year that ends after 31 December 2011."

(2) Subsection 1 applies from the taxation year 2012. It also applies to the taxation years 2006 to 2011 of an individual if the individual so elects by notifying the Minister of Revenue in writing before the 90th day after 26 October 2015, in which case section 776.61 of the Act is to be read as if

(1) "2012" in subparagraph 2 of subparagraph ii of paragraphs *a* and *b* were replaced by "2006"; and

(2) "2011" in subparagraph 3 of subparagraph ii of paragraphs *a* and *b* were replaced by "2005".

(3) Despite section 1010 of the Act, the Minister of Revenue shall, under Part I of the Act, make such assessments of a taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to an election under subsection 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

113. (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 752.0.10.0.7, 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 2014.

114. (1) Section 782 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) in Chapters I.0.1 to I.0.2.0.3 and I.0.3 of Title I of Book V;".

(2) Subsection 1 applies from the taxation year 2014.

115. (1) Section 785.3.1 of the Act is amended by inserting "subparagraph iv of subparagraph *b* of the first paragraph of section 785.2 and sections" after "772.9.4,".

(2) Subsection 1 applies to a taxation year that begins after 31 December 2001.

116. (1) Section 801 of the Act is replaced by the following section:

"**801.** Despite any other provision of this Part, a payment received or receivable by a person from a particular credit union in respect of a share of the capital stock of the particular credit union is deemed to have been received or to be receivable from the particular credit union as interest except where the payment is made or is to be made as or on account of a reduction of the

paid-up capital, redemption, acquisition or cancellation of the share by the particular credit union, to the extent of the paid-up capital of that share, and such payment as interest is deductible in computing the income of the particular credit union where the share is not listed on a stock exchange and

(*a*) the person is a member of the particular credit union; or

(*b*) the person is a member of another credit union, the share is issued by the particular credit union after 28 March 2012 and the other credit union is a member of the particular credit union."

(2) Subsection 1 applies from the taxation year 2012.

117. (1) Section 832.3 of the Act is amended, in the second paragraph,

(1) by replacing subparagraph *f* by the following subparagraph:

"(*f*) for the purpose of determining the income of the transferor and the transferee for their taxation years following their particular taxation years that ended immediately before the time referred to in subparagraph *a* of the first paragraph, the amounts deducted by the transferor as reserves under sections 140, 140.1 and 140.2, the second paragraph of section 152 and paragraphs *a* and *a*.1 of section 840 in its particular taxation year in respect of the transferred property referred to in subparagraph *b* of the first paragraph or the obligations referred to in subparagraph *c* of that paragraph, are deemed to have been deducted by the transferee, and not the transferor, for its particular taxation year;";

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

"(*g*) for the purposes of this chapter, sections 87 to 87.4, 89 to 92.7, 92.22, 128, 130 and 130.1, paragraph *b* of section 135, sections 137 to 143, 145 to 154, 155, 156, 157 to 157.3, 157.5 to 158, 160 to 163.1, 167, 167.1, 176 to 179, 183 and 835 to 851.22, paragraphs *c* and *d* of section 851.22.11 and sections 966 to 977.1, the transferee is deemed, for its taxation years following its taxation year that ended immediately before the time referred to in subparagraph *a* of the first paragraph, to be a continuation of the transferor in respect of the transferred property, the business referred to in subparagraph *a* of the first paragraph and the obligations referred to in subparagraph *c* of that paragraph;";

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

"(*h*) for the purposes of this section and section 832.5, the fair market value of consideration received by the transferor from the transferee in respect of the assumption or reinsurance of a particular obligation referred to in subparagraph *c* of the first paragraph is deemed to be equal to the aggregate of the amounts deducted by the transferor as reserves under the second paragraph of section 152 and paragraphs *a* and *a*.1 of section 840 in its taxation year that ended immediately before the time referred to in subparagraph *a* of the first paragraph in respect of the particular obligation; and".

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

118. (1) Section 832.6 of the Act is amended by replacing paragraph *b* by the following paragraph:

"(*b*) for the purposes of paragraphs *d* and *e* of section 87, sections 818 and 825 and paragraph *a* of section 844, the insurer is deemed to have carried on the insurance business in Canada in the preceding taxation year referred to in paragraph *a* and to have deducted, in computing its income for that year, the maximum amounts to which it would have been entitled under sections 140, 140.1 and 140.2, the second paragraph of section 152 and paragraphs *a* and *a*.1 of section 840;".

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

119. (1) Section 832.9 of the Act is amended by replacing the portion of subparagraph *b* of the first paragraph before subparagraph i by the following:

"(*b*) the transferor has, at that time or within 60 days after that time, transferred to a corporation resident in Canada (in this section referred to as the "transferee") that is a prescribed corporation for the purposes of subparagraph *b* of the first paragraph of section 832.3 and that, immediately after that time, began to carry on the insurance business in Canada referred to in subparagraph *a* for consideration that includes shares of the capital stock of the transferee, all or substantially all of the property (in section 832.3 referred to as the "transferred property") that is,".

(2) Subsection 1 applies in respect of a transfer made after 31 October 2004.

120. (1) Section 835 of the Act is amended, in subparagraph *l* of the first paragraph,

(1) by replacing subparagraph 2 of subparagraph i by the following subparagraph:

"(2) the total of all amounts each of which is a portion of a non-capital loss that was deemed under section 736.1, as it read for the taxation year 1977, to have been deductible in computing the insurer's taxable income for a taxation year ending before 1 January 1977, and";

(2) by striking out subparagraph 8 of subparagraph ii.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

121. (1) Section 840 of the Act is amended by striking out paragraph *d*.

(2) Subsection 1 applies in respect of a taxation year that begins after 31 October 2011.

122. (1) Section 841 of the Act is amended

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

"(*a*) an amount equal to the amount by which the aggregate of the policy dividends (to the extent that they are not paid out of a segregated fund) that became payable by the insurer after its 1968 taxation year and before the end of the year under its participating life insurance policies exceeds the aggregate of the amounts deductible under this paragraph (including the amounts that were referred to in section 841.1, as it read before being repealed) in computing its income for the preceding taxation years;";

(2) by striking out paragraph *g*.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

123. (1) Section 841.1 of the Act is repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

124. (1) Section 844 of the Act is amended by replacing paragraph *a* by the following paragraph:

"(*a*) the aggregate of all amounts each of which is an amount that the insurer has deducted under paragraph *a* or *a*.1 of section 840 as a reserve in computing its income for the preceding taxation year;".

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

125. (1) Sections 844.1 and 844.2 of the Act are repealed.

(2) Subsection 1 applies to a taxation year that begins after 31 October 2011.

126. (1) Section 851.22.2 of the Act is amended by striking out ", "mark-to-market property"" in the first paragraph.

(2) Subsection 1 has effect from 12 December 2013.

127. (1) Sections 851.22.17 to 851.22.20 of the Act are repealed.

(2) Subsection 1 applies in respect of a taxation year that begins after 31 October 2011.

128. (1) Section 999.0.5 of the Act is replaced by the following section:

"**999.0.5.** For the purposes of this Part, in computing the taxable income of an insurer for a particular taxation year, the insurer is deemed to have deducted, in each of the taxation years preceding the particular taxation year and in respect of which paragraph *k* of section 998 applied to the insurer, the

greater of the amount it claimed or deducted under paragraph *a* of section 130, the second paragraph of section 152, section 832, paragraphs *a* and *a*.1 of section 840 and paragraphs *a* and *b* of section 841, and the greatest amount that could have been claimed or deducted under those provisions to the extent that the total thereof does not exceed the amount that would be its taxable income for that preceding year if no amount had been claimed or deducted under those provisions."

(2) Subsection 1 applies in respect of a taxation year that begins after 31 October 2011.

129. (1) Section 1003 of the Act is amended

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

"**1003.** Where section 217.9.1 applies in computing an individual's income for a taxation year from a business, or where an individual who carries on a business in a taxation year dies in the year and after the end of a fiscal period of the business that ends in the year, another fiscal period of the business (in this section referred to as the "short period") ends in the year because of the individual's death, and the individual's legal representative elects that this section apply, the following rules apply:";

(2) by replacing the formula in subparagraph i of subparagraph *b* of the first paragraph by the following formula:

"A – B";

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

"(*b*) B is the aggregate of all amounts each of which is an amount included under section 217.9.1 in computing the individual's income for the taxation year in which the individual dies;";

(4) by striking out subparagraph *c* of the second paragraph.

(2) Subsection 1 applies to a taxation year that ends after 22 March 2011.

130. (1) Section 1010 of the Act is amended

(1) by inserting the following paragraph after paragraph *a*.1 of subsection 2:

"(*a*.2) within three years after the day on which the information return described in section 1079.7 is filed, in relation to a claim or deduction made by the taxpayer in respect of a tax shelter, if that information return is not filed in the manner and within the time specified; and";

(2) by replacing subsection 3 by the following subsection:

"(3) However, the Minister may, under paragraph *a*.1 or *a*.2 of subsection 2 or subsection 2.1, make a reassessment or an additional assessment beyond the periods referred to in paragraph *a* or *a*.0.1 of subsection 2 only to the extent that the reassessment or additional assessment may be reasonably regarded as related to the tax redetermination referred to in that paragraph *a*.1 or subsection 2.1, or to the claim or deduction referred to in that paragraph *a*.2, as the case may be."

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013.

131. (1) Section 1011 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**1011.** For the purposes of paragraph *b* of subsection 2 of section 1010, the Minister shall not, in computing the income of a taxpayer upon a reassessment or additional assessment made after the expiry of the time limits provided for in paragraphs *a* to *a*.2 of that subsection 2, include any amount other than an amount".

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013.

132. (1) Section 1014 of the Act is amended by replacing "paragraph *a*, *a*.0.1 or *a*.1" in the second paragraph by "any of paragraphs *a* to *a*.2".

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013.

133. (1) Section 1015.0.0.1 of the Act is replaced by the following section:

"**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 or a volunteer assisting in the search and rescue of individuals or in other emergency operations, section 39.6 is to be read without reference to its second paragraph."

(2) Subsection 1 applies from the taxation year 2014.

134. (1) Section 1029.6.0.0.1 of the Act, amended by section 363 of chapter 21 of the statutes of 2015, is again amended, in the second paragraph,

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

"For the purposes of Divisions II.4 to II.5.2, II.6 to II.6.0.8, II.6.0.10, II.6.0.11, II.6.2, II.6.4.2, II.6.4.2.1, II.6.5, II.6.5.3, II.6.5.6, II.6.5.7, II.6.6.1 to II.6.15 and II.22 to II.24, the following rules apply:";

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

"(*b*) in the case of each of Divisions II.4.2, II.5.1.1, II.5.1.2, II.5.2, II.6.0.0.1, II.6.0.0.4.1, II.6.0.1.7, II.6.0.1.8, II.6.0.4 to II.6.0.7, II.6.0.10, II.6.0.11, II.6.2, II.6.4.2, II.6.4.2.1, II.6.5, II.6.5.3, II.6.5.6, II.6.5.7, II.6.6.1 to II.6.6.7 and II.6.14.3 to II.6.14.5, 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;".

(2) Subsection 1 has effect from 1 January 2015.

135. (1) Section 1029.8.34 of the Act, amended by section 412 of chapter 21 of the statutes of 2015, is again amended

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

"Where a property to which the ninth paragraph does not apply is the subject of a valid certificate issued by the Société de développement des entreprises culturelles for the purposes of subparagraph *c* of the first paragraph of section 1029.8.35 and none of the amounts of assistance referred to in subparagraphs ii to viii.3 of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted in its respect, the definition of "qualified labour expenditure" in the first paragraph is to be read, in respect of the property, as if "25/9 or 25/7" were replaced wherever it appears by "100/44.72 or 100/36.56" if section 1029.8.35.1.1 applies in respect of the property, or by "25/11 or 25/9" in any other case.";

(2) by adding the following paragraph after the eleventh paragraph:

"Where section 1029.8.35.1.1 applies in respect of a property that is not referred to in the eleventh paragraph, the definition of "qualified labour expenditure" in the first paragraph is to be read, in respect of that property, as if "25/9 or 25/7" were replaced wherever it appears by "100/36.72 or 100/28.56"."

(2) Subsection 1 has effect from 3 December 2014.

136. (1) Section 1029.8.35 of the Act, amended by section 414 of chapter 21 of the statutes of 2015, is again amended by replacing "sections 1029.8.35.1 and 1029.8.35.3" in the portion of the first paragraph before subparagraph *a* by "sections 1029.8.35.1 to 1029.8.35.3".

(2) Subsection 1 has effect from 3 December 2014.

137. (1) The Act is amended by inserting the following section after section 1029.8.35.1:

"**1029.8.35.1.1.** For the purposes of subparagraph *a* of the first paragraph of section 1029.8.35 in respect of property for which an application

for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 2 December 2014, but before 1 January 2017, the qualified labour expenditure of a corporation for a particular taxation year in respect of the property is deemed to be equal to 102/100 of the qualified labour expenditure otherwise determined."

(2) Subsection 1 has effect from 3 December 2014.

138. (1) Section 1029.8.35.3 of the Act, replaced by section 415 of chapter 21 of the statutes of 2015, is amended by replacing the portion before paragraph *a* by the following:

"**1029.8.35.3.** The amount that a corporation is deemed to have paid to the Minister, under section 1029.8.35, on account of its tax payable for a taxation year under this Part in respect of property, must not exceed the amount obtained by multiplying the amount of the qualified labour expenditure for the year in respect of the property by".

(2) Subsection 1 has effect from 3 December 2014.

139. (1) Section 1029.8.36.0.3.57 of the Act is amended by replacing "2012" in the portion of the first paragraph before subparagraph *a* by "2015".

(2) Subsection 1 has effect from 1 January 2012. In addition, where section 1029.8.36.0.3.57 of the Act applies in respect of an amount paid after 31 December 2011, the following rules apply:

(1) for the purposes of section 1029.6.0.1.2 of the Act, a corporation that files with the Minister of Revenue the prescribed form more than 12 months after the corporation's filing-due date for the taxation year in which the amount is paid, so as to be deemed to have paid an amount to the Minister of Revenue for that year under that section 1029.8.36.0.3.57, is deemed to have filed with the Minister of Revenue the prescribed form on or before the day that is 12 months after the corporation's filing-due date for the taxation year, so as to be so deemed to have paid an amount, if the corporation files an application to that effect with the Minister of Revenue on or before 23 April 2016; and

(2) for the purposes of the second paragraph of section 1029.8.36.0.3.57 of the Act, a corporation that files with the Minister of Revenue the prescribed form referred to in the third paragraph of that section more than 12 months after the corporation's filing-due date for the taxation year in which the amount is paid, so as to elect to have the provisions of section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) apply for the year, is deemed to have filed with the Minister of Revenue the prescribed form on or before the day that is 12 months after the corporation's filing-due date for the taxation year, so as to make that election, if the corporation files the form with the Minister of Revenue on or before 23 April 2016.

140. (1) Section 1029.8.36.0.107 of the Act, amended by section 439 of chapter 21 of the statutes of 2015, is again amended

(1) by replacing the definition of "qualified tourist accommodation establishment" in the first paragraph by the following definition:

""qualified tourist accommodation establishment" means a tourist accommodation establishment (other than an excluded tourist accommodation establishment) that is located in Québec, elsewhere than in an excluded region, and in respect of which a classification certificate, valid for a corporation's taxation year or a partnership's fiscal period during which eligible work was carried out in respect of the tourist accommodation establishment, has been issued under the Act respecting tourist accommodation establishments (chapter E-14.2), certifying that the tourist accommodation establishment is a hotel establishment, tourist home, resort, bed and breakfast establishment or youth hostel;";

(2) by replacing the portion of the definition of "eligible work" in the first paragraph before paragraph *a* by the following:

""eligible work" in respect of a qualified tourist accommodation establishment of a qualified corporation or a qualified partnership means the following particular work carried out while the tourist accommodation establishment qualifies as a qualified tourist accommodation establishment and relating to eligible components of the tourist accommodation establishment (other than work consisting exclusively of repair or maintenance work on the tourist accommodation establishment), and work required to restore the land on which the tourist accommodation establishment is situated to the condition it was in before the particular work was carried out:";

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

"For the purposes of the definition of "qualified tourist accommodation establishment" in the first paragraph, a classification certificate, issued under the Act respecting tourist accommodation establishments, that is valid throughout the duration of the eligible work carried out in a taxation year or a fiscal period, as the case may be, in respect of a qualified tourist accommodation establishment is deemed to be valid, in relation to the eligible work, for the taxation year or fiscal period. However, for the purposes of that definition and this paragraph, a classification certificate that is suspended is deemed not to be valid during the suspension period."

(2) Subsection 1 has effect from 21 March 2012.

141. (1) The Act is amended by inserting the following after section 1029.8.36.53.20:

"**DIVISION II.6.4.2.1**

"CREDIT IN RESPECT OF INTEREST PAYABLE ON FINANCING OBTAINED UNDER THE SELLER-LENDER FORMULA OF LA FINANCIÈRE AGRICOLE DU QUÉBEC

"§1.—*Interpretation*

"**1029.8.36.53.20.1.** In this division,

"eligibility period", in relation to qualified financing, of an eligible taxpayer or a qualified partnership means the period that begins on the particular day on which the agreement giving rise to the qualified financing is entered into, or, if it is later, on 1 January 2015, and that ends 10 years after the particular day;

"eligible expenses", in respect of qualified financing, of an eligible taxpayer for a taxation year or of a qualified partnership for a fiscal period, means the interest, in respect of the qualified financing, that is attributable to the portion of the taxpayer's or partnership's eligibility period, in relation to the qualified financing, that is included in the taxation year or fiscal period, as the case may be;

"eligible taxpayer" for a taxation year means a taxpayer who, in the year, carries on a business in Québec and who is not a tax-exempt taxpayer;

"qualified financing" of an eligible taxpayer or a qualified partnership means a loan, within the meaning of section 2 of the Program for farm financing established under the Act respecting La Financière agricole du Québec (chapter L-0.1), that is granted to the taxpayer or partnership under the program by a lender, within the meaning of paragraph 3 of the definition of that expression in that section 2, as a consequence of an agreement entered into after 2 December 2014 and before 1 January 2020;

"qualified partnership" for a fiscal period means a partnership that, during the period, carries on a business in Québec;

"tax-exempt taxpayer" means

(1) a person exempt from tax under Book VIII;

(2) a trust one of the capital or income beneficiaries of which is a tax-exempt person under Book VIII or a corporation that would be exempt from tax under section 985, but for section 192; or

(3) a corporation described in paragraph 2.

For the purposes of this division, the share of a member of a partnership of an amount for a fiscal period is equal to the agreed proportion of the amount in respect of the member for that fiscal period.

"§2. — *Credits*

"**1029.8.36.53.20.2.** An eligible taxpayer for a taxation year who encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file for the year under section 1000, or would be required to so file if the taxpayer had tax payable for the year under this Part, is deemed, subject to the second paragraph, to have paid to the Minister on the taxpayer's balance-due day for the year, on account of the taxpayer's tax payable for the year under this Part, an amount equal to 40% of the aggregate of all amounts each of which is the amount of the taxpayer's eligible expenses for the year in respect of qualified financing of the taxpayer, to the extent that those eligible expenses are paid.

For the purpose of computing the payments that an eligible taxpayer is required to make under section 1025 or 1026, subparagraph *a* of the first paragraph of section 1027, or any of sections 1159.7, 1175 and 1175.19 where they refer to that subparagraph *a*, the taxpayer is deemed to have paid to the Minister, on account of the aggregate of the taxpayer's tax payable for the year under this Part and of the taxpayer's tax payable for the year under Parts IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

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

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

"**1029.8.36.53.20.3.** A taxpayer who is a member of a qualified partnership at the end of a fiscal period of the qualified partnership and encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file under section 1000 for the taxpayer's taxation year in which that fiscal period ends, or would be required to so file if the taxpayer had tax payable for that year under this Part, is deemed, subject to the second paragraph, to have paid to the Minister, on the taxpayer's balance-due day for that year, on account of the taxpayer's tax payable for that year under this Part, an amount equal to 40% of the taxpayer's share of the aggregate of all amounts each of which is the amount of eligible expenses of the partnership for the fiscal period in respect of qualified financing of the partnership, to the extent that those eligible expenses are paid.

For the purpose of computing the payments that a taxpayer referred to in the first paragraph is required to make under section 1025 or 1026, subparagraph *a* of the first paragraph of section 1027, or any of sections 1159.7, 1175 and

1175.19 where they refer to that subparagraph *a*, for the taxpayer's taxation year in which the partnership's fiscal period ends, the taxpayer is deemed to have paid to the Minister, on account of the aggregate of the taxpayer's tax payable for the year under this Part and of the taxpayer's tax payable for the year under Parts IV.1, VI and VI.1, on the date on or before which each payment is required to be made, an amount equal to the lesser of

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

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

"§3. — *Government assistance, non-government assistance and other particulars*

"**1029.8.36.53.20.4.** For the purpose of computing the amount that is deemed to have been paid to the Minister by a taxpayer, for a taxation year, under section 1029.8.36.53.20.2 or 1029.8.36.53.20.3, the following rules apply:

(*a*) the amount of the eligible expenses referred to in the first paragraph of section 1029.8.36.53.20.2 is to be reduced, where applicable, by the amount of any government assistance or non-government assistance attributable to the expenses that the taxpayer has received, is entitled to receive or may reasonably expect to receive, on or before the taxpayer's filing-due date for the year; and

(*b*) the taxpayer's share of the aggregate of the eligible expenses of a partnership, which are referred to in the first paragraph of section 1029.8.36.53.20.3, for a fiscal period of the partnership that ends in the taxation year is to be reduced, where applicable,

i. by the taxpayer's share, for the fiscal period, of any amount of government assistance or non-government assistance attributable to the expenses that the partnership has received, is entitled to receive or may reasonably expect to receive, on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of any government assistance or non-government assistance attributable to the expenses that the taxpayer has received, is entitled to receive or may reasonably expect to receive, on or before the taxpayer's filing-due date for the year.

"**1029.8.36.53.20.5.** If, in respect of eligible expenses of an eligible taxpayer or of a qualified partnership (in this section referred to as the "particular partnership"), a person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain a benefit or advantage, other than a benefit or advantage that may reasonably be attributed to the qualified financing to which the eligible expenses are attributable, whether in the form of a reimbursement, compensation or guarantee, in the form of proceeds of disposition of a property which exceed the fair market value of the property, or in any other form or manner, the following rules apply:

(*a*) for the purpose of computing the amount that the taxpayer is deemed to have paid to the Minister for a taxation year under section 1029.8.36.53.20.2, the amount of the eligible expenses referred to in the first paragraph of that section is to be reduced by the amount of the benefit or advantage relating to the eligible expenses that the person or partnership has obtained, is entitled to obtain or may reasonably expect to obtain on or before the taxpayer's filing-due date for the taxation year; and

(*b*) for the purpose of computing the amount that is deemed to have been paid to the Minister for a taxation year under section 1029.8.36.53.20.3 by a taxpayer who is a member of the particular partnership, at the end of a fiscal period of the particular partnership that ends in the taxation year, the taxpayer's share, referred to in the first paragraph of that section, of the aggregate of the eligible expenses of the particular partnership for the fiscal period is to be reduced

i. by the taxpayer's share, for the fiscal period, of the amount of the benefit or advantage relating to the eligible expenses that the person or partnership, other than a person referred to in subparagraph ii, has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period, and

ii. by the amount of the benefit or advantage relating to the eligible expenses that the taxpayer or a person with whom the taxpayer is not dealing at arm's length has obtained, is entitled to obtain or may reasonably expect to obtain on or before the day that is six months after the end of the fiscal period.

"**1029.8.36.53.20.6.** If, before 1 January 2032, a taxpayer pays, in a taxation year (in this section referred to as the "repayment year"), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of paragraph *a* of section 1029.8.36.53.20.4, the taxpayer's eligible expenses for a particular taxation year for the purpose of computing the amount that the taxpayer is deemed to have paid to the Minister for the particular taxation year under section 1029.8.36.53.20.2, the taxpayer is deemed, if the taxpayer encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file for the repayment year under section 1000, or would be required to so file if the taxpayer had tax payable for the repayment year under this Part, to have paid to the Minister on the

taxpayer's balance-due day for the repayment year, on account of the taxpayer's tax payable for that year under this Part, an amount equal to the amount by which the amount that the taxpayer would be deemed to have paid to the Minister under section 1029.8.36.53.20.2 for the particular year, in respect of the eligible expenses, if any amount of such assistance so repaid at or before the end of the repayment year had reduced, for the particular year, the amount of any government assistance or non-government assistance referred to in paragraph *a* of section 1029.8.36.53.20.4, exceeds the aggregate of

(*a*) the amount that the taxpayer is deemed to have paid to the Minister under section 1029.8.36.53.20.2 for the particular year in respect of the eligible expenses; and

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

"**1029.8.36.53.20.7.** If, before 1 January 2032, a partnership pays, in a fiscal period (in this section referred to as the "fiscal period of repayment"), pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph i of paragraph *b* of section 1029.8.36.53.20.4, a taxpayer's share of the aggregate of the eligible expenses of the partnership for a particular fiscal period, for the purpose of computing the amount that the taxpayer is deemed to have paid to the Minister under section 1029.8.36.53.20.3, in respect of the share, for the taxpayer's taxation year in which the particular fiscal period ended, the taxpayer is deemed to have paid to the Minister on the taxpayer's balance-due day for the taxpayer's taxation year in which the fiscal period of repayment ends, on account of the taxpayer's tax payable for that year under this Part, if the taxpayer is a member of the partnership at the end of the fiscal period of repayment and if the taxpayer encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file for that year under section 1000, or would be required to so file if the taxpayer had tax payable for that year under this Part, an amount equal to the amount by which the particular amount that the taxpayer would be deemed, subject to the second paragraph, to have paid to the Minister under section 1029.8.36.53.20.3 for the taxpayer's taxation year in which the particular fiscal period ends, in respect of the share, exceeds the aggregate of

(*a*) the amount that the taxpayer would be deemed to have paid to the Minister under section 1029.8.36.53.20.3, for the taxpayer's taxation year in which the particular fiscal period ends, in respect of the eligible expenses of the partnership, if the agreed proportion in respect of the taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment; and

(*b*) any amount that the taxpayer would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the partnership, if the agreed proportion in respect of the

taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(*a*) any amount of assistance repaid at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the amount of any government assistance or non-government assistance referred to in subparagraph i of paragraph *b* of section 1029.8.36.53.20.4; and

(*b*) the agreed proportion in respect of the taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment.

"**1029.8.36.53.20.8.** If a taxpayer is a member of a partnership at the end of a fiscal period of the partnership (in this section referred to as the "fiscal period of repayment") and pays, before 1 January 2032 and in the fiscal period of repayment, pursuant to a legal obligation, an amount that may reasonably be considered to be a repayment of government assistance or non-government assistance that reduced, because of subparagraph ii of paragraph *b* of section 1029.8.36.53.20.4, the taxpayer's share of the aggregate of the eligible expenses of the partnership for a particular fiscal period, for the purpose of computing the amount that the taxpayer is deemed to have paid to the Minister under section 1029.8.36.53.20.3, in respect of the share, for the taxpayer's taxation year in which the particular fiscal period ended, the taxpayer is deemed to have paid to the Minister on the taxpayer's balance-due day for the taxpayer's taxation year in which the fiscal period of repayment ends, on account of the taxpayer's tax payable for that year under this Part, if the taxpayer encloses the prescribed form containing prescribed information with the fiscal return the taxpayer is required to file for that year under section 1000, or would be required to so file if the taxpayer had tax payable for that year under this Part, an amount equal to the amount by which the particular amount that the taxpayer would be deemed, subject to the second paragraph, to have paid to the Minister under section 1029.8.36.53.20.3 for the taxpayer's taxation year in which the particular fiscal period ends, in respect of the share, exceeds the aggregate of

(*a*) the amount that the taxpayer would be deemed to have paid to the Minister under section 1029.8.36.53.20.3 for the taxpayer's taxation year in which the particular fiscal period ends, in respect of the share, if the agreed proportion in respect of the taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment; and

(*b*) any amount that the taxpayer would be deemed to have paid to the Minister under this section for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in respect of an amount of that assistance repaid by the taxpayer, if the agreed proportion in respect of the taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment.

The particular amount to which the first paragraph refers is to be computed as if

(*a*) any amount of assistance repaid at or before the end of the fiscal period of repayment reduced, for the particular fiscal period, the amount of any government assistance or non-government assistance referred to in subparagraph ii of paragraph *b* of section 1029.8.36.53.20.4; and

(*b*) the agreed proportion in respect of the taxpayer for the particular fiscal period were the same as that for the fiscal period of repayment.

"**1029.8.36.53.20.9.** For the purposes of sections 1029.8.36.53.20.6 to 1029.8.36.53.20.8, an amount of assistance is deemed to be repaid by a taxpayer or a partnership, as the case may be, at a particular time, pursuant to a legal obligation, if that amount

(*a*) reduced, because of section 1029.8.36.53.20.4, the taxpayer's eligible expenses or the taxpayer's share of the aggregate of the partnership's eligible expenses, for the purpose of computing the amount that the taxpayer is deemed to have paid to the Minister for a taxation year under section 1029.8.36.53.20.2 or 1029.8.36.53.20.3;

(*b*) was not received by the taxpayer or partnership; and

(*c*) ceased at the particular time to be an amount that the taxpayer or partnership could reasonably expect to receive."

(2) Subsection 1 has effect from 1 January 2015.

142. (1) Section 1029.8.36.166.40 of the Act, amended by section 459 of chapter 21 of the statutes of 2015, is again amended

(1) by replacing the portion of paragraph *a* of the definition of "eligible expenses" in the first paragraph before subparagraph i by the following:

"(*a*) for a corporation, the amount by which the excluded expense amount relating to the qualified property in respect of the corporation for the particular year is exceeded by the aggregate of the following expenses, except expenses incurred with a person with whom the corporation, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation, is not dealing at arm's length:";

(2) by replacing the portion of paragraph *b* of the definition of "eligible expenses" in the first paragraph before subparagraph i by the following:

"(*b*) for a partnership, the amount by which the excluded expense amount relating to the qualified property in respect of the partnership for the particular fiscal period is exceeded by the aggregate of the following expenses, except expenses incurred with a corporation that is a member of the partnership or

with a person with whom such a corporation, a specified shareholder of the corporation or, if the corporation is a cooperative, a specified member of the corporation, is not dealing at arm's length:";

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

"“excluded expense amount” relating to qualified property means

(*a*) in respect of a corporation, for a taxation year, or a partnership, for a fiscal period, an amount equal to zero, where the qualified property is acquired before 3 December 2014 or after 2 December 2014 pursuant to an obligation in writing entered into on or before 2 December 2014, or where the construction of the qualified property, by or on behalf of the purchaser, has begun on that date;

(*b*) in respect of a corporation, for a taxation year, the lesser of the following amounts, where the qualified property is not referred to in paragraph *a*:

i. an amount that would be equal to the corporation's eligible expenses in respect of that property for the taxation year, if the definition of “eligible expenses” were read without reference to “the amount by which the excluded expense amount relating to the qualified property in respect of the corporation for the particular year is exceeded by” in the portion of its paragraph *a* before subparagraph i, and

ii. an amount equal to the amount by which the exclusion threshold in respect of the qualified property exceeds the aggregate of all amounts each of which is the excluded expense amount relating to the qualified property in respect of the corporation for each preceding taxation year; and

(*c*) in respect of a partnership, for a fiscal period, the lesser of the following amounts, where the qualified property is not referred to in paragraph *a*:

i. an amount that would be equal to the partnership's eligible expenses in respect of that property for the fiscal period, if the definition of “eligible expenses” were read without reference to “the amount by which the excluded expense amount relating to the qualified property in respect of the partnership for the particular fiscal period is exceeded by” in the portion of its paragraph *b* before subparagraph i, and

ii. an amount equal to the amount by which the exclusion threshold in respect of the qualified property exceeds the aggregate of all amounts each of which is the excluded expense amount relating to the qualified property in respect of the partnership for each preceding fiscal period;";

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

““exclusion threshold” in respect of qualified property means an amount equal to $12,500;”;

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

“For the purposes of the definition of “exclusion threshold” in the first paragraph, where qualified property is acquired in connection with a joint venture, the exclusion threshold in respect of the qualified property for a corporation or partnership holding a share in the property as a party to such a venture is deemed to be equal to the amount obtained by multiplying $12,500 by the proportion that corresponds to the share of the corporation or partnership, as the case may be, in the property.”

(2) Subsection 1 has effect from 3 December 2014.

143. (1) Section 1029.8.36.166.40.1 of the Act, amended by section 460 of chapter 21 of the statutes of 2015, is again amended

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

“(*a*) if the qualified corporation is not a member of an associated group in the particular year, to the amount by which $75,000,000 exceeds the aggregate of all amounts each of which would be the amount of the portion of the qualified corporation's eligible expenses, in respect of a qualified property, for any preceding taxation year that ends in a 24-month period preceding the beginning of the particular year, or its share of the portion of a partnership's eligible expenses, in respect of a qualified property, for a fiscal period of the partnership that ends in such a preceding taxation year, that would be referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.166.43 or 1029.8.36.166.44 and in respect of which an amount would be deemed to have been paid to the Minister by the corporation for that preceding year under section 1029.8.36.166.43 or 1029.8.36.166.44, as the case may be, but for the third paragraph of that section, if the excluded expense amount relating to the qualified property were equal to zero; or”;

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

“The agreement to which subparagraph *b* of the first paragraph refers, in respect of a particular taxation year of the qualified corporation, is the agreement under which all the corporations that are members of the associated group in the particular taxation year attribute, for the purposes of this section, to one or more of the corporations that are members of the associated group, for the particular taxation year, one or more amounts the total of which is not greater than the amount by which $75,000,000 exceeds the aggregate of all amounts each of which would be

(*a*) the amount of the portion of the eligible expenses of a corporation that is a member of the associated group in the particular year, in respect of a

qualified property, for a taxation year that ends in a 24-month period preceding the beginning of the particular year, that would be referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.166.43 and in respect of which an amount would be deemed to have been paid to the Minister by the corporation under section 1029.8.36.166.43 but for its third paragraph, if the excluded expense amount relating to the qualified property were equal to zero; or

(*b*) the amount of the share of a corporation that is a member of the associated group in the year of the portion of the eligible expenses of a partnership, in respect of a qualified property, for a fiscal period of the partnership that ended in a taxation year of the corporation that ends in a 24-month period preceding the beginning of the particular year, that would be referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.166.44 and in respect of which an amount would be deemed to have been paid to the Minister by the corporation under section 1029.8.36.166.44 but for its third paragraph, if the excluded expense amount relating to the qualified property were equal to zero."

(2) Subsection 1 has effect from 3 December 2014.

144. (1) Section 1029.8.36.166.40.3 of the Act is replaced by the following section:

"**1029.8.36.166.40.3.** For the purposes of this division, the balance of a qualified partnership's cumulative eligible expense limit for a particular fiscal period is equal to the amount by which $75,000,000 exceeds the aggregate of all amounts each of which would be the amount of its eligible expenses, in respect of qualified property, for a fiscal period that ends in the 24-month period preceding the beginning of the particular fiscal period and in respect of which an amount would be deemed to have been paid to the Minister under section 1029.8.36.166.44 but for its third paragraph, if the excluded expense amount relating to the qualified property were equal to zero."

(2) Subsection 1 has effect from 3 December 2014.

145. (1) Section 1029.8.36.166.40.4 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1029.8.36.166.40.4.** For the purposes of this division, the balance of a joint venture's cumulative eligible expense limit for a particular fiscal period of the joint venture is equal to the amount by which $75,000,000 exceeds the aggregate of all amounts each of which would be the amount of the eligible expenses incurred by a corporation or a partnership, in respect of qualified property, as a party to the joint venture in a fiscal period of the joint venture that ends in the 24-month period preceding the beginning of the particular fiscal period and in respect of which an amount would be deemed to have been paid to the Minister under section 1029.8.36.166.43 or 1029.8.36.166.44 but for the third paragraph of that section, if the excluded expense amount relating to the qualified property were equal to zero."

(2) Subsection 1 has effect from 3 December 2014.

146. (1) Section 1029.8.36.166.43 of the Act, amended by section 462 of chapter 21 of the statutes of 2015, is again amended by replacing the second paragraph by the following paragraph:

"The total of all amounts each of which is an aggregate of amounts that is referred to in subparagraph i of subparagraph *a* of the first paragraph and determined in respect of a corporation for a taxation year, in relation to a qualified property, may not exceed the amount that is the amount by which the balance of its cumulative eligible expense limit for the year exceeds the aggregate of all amounts each of which is an aggregate of amounts that would be referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.166.44 for the year and in respect of which the corporation would be deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.44 but for its third paragraph, if the definition of "eligible expenses" in the first paragraph of section 1029.8.36.166.40 were read without reference to "the amount by which the excluded expense amount relating to the qualified property in respect of the partnership for the particular fiscal period is exceeded by" in the portion of its paragraph *b* before subparagraph i."

(2) Subsection 1 has effect from 3 December 2014.

147. (1) Section 1029.8.36.166.44 of the Act, amended by section 463 of chapter 21 of the statutes of 2015, is again amended by replacing the second paragraph by the following paragraph:

"The total of all amounts each of which is an aggregate of amounts that is referred to in subparagraph i of subparagraph *a* of the first paragraph and determined in respect of a corporation for a taxation year, in relation to a qualified property, may not exceed the amount that is the amount by which the balance of its cumulative eligible expense limit for the year exceeds the aggregate of all amounts each of which is an aggregate of amounts that would be referred to in subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.36.166.43 for the year and in respect of which the corporation would be deemed to have paid an amount to the Minister for the year under section 1029.8.36.166.43 but for its third paragraph, if the definition of "eligible expenses" in the first paragraph of section 1029.8.36.166.40 were read without reference to "the amount by which the excluded expense amount relating to the qualified property in respect of the corporation for the particular year is exceeded by" in the portion of its paragraph *a* before subparagraph i."

(2) Subsection 1 has effect from 3 December 2014.

148. (1) Section 1029.8.116.1 of the Act is amended

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

""designated educational institution" means an educational institution that the Minister of Education, Recreation and Sports or the Minister of Higher Education, Research, Science and Technology designates for the purposes of the loans and bursaries program for full-time studies in vocational training at the secondary level and for full-time studies at the postsecondary level established under the Act respecting financial assistance for education expenses (chapter A-13.3);

""full-time student" for a taxation year means a person who began, in the year, a recognized term of study at a designated educational institution where the person was enrolled in a recognized educational program;";

(2) by adding the following paragraph after paragraph *d* of the definition of "eligible individual":

"(*e*) a person who, for the year, is a full-time student, unless, at the end of 31 December of the year or, where applicable, on the date of the person's death, the person is the father or mother of a child with whom the person resides;";

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

""recognized educational program" means an educational program that provides that each student taking the program spend not less than nine hours per week on courses or work in the program and that is,

(*a*) if the educational institution is situated in Québec, an educational program recognized by the Minister of Education, Recreation and Sports or the Minister of Higher Education, Research, Science and Technology for the purposes of the loans and bursaries program for full-time studies in vocational training at the secondary level and for full-time studies at the postsecondary level established under the Act respecting financial assistance for education expenses; and

(*b*) if the educational institution is situated outside Québec, an educational program at the college level or at the university level or the equivalent;";

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

""recognized term of study" means a term of study that is completed and during which a person was in full-time attendance at a designated educational institution;".

(2) Subsection 1 applies from the taxation year 2015.

149. (1) The Act is amended by inserting the following section after section 1029.8.116.2:

"**1029.8.116.2.0.1.** For the purposes of this division, if a person has a major functional deficiency within the meaning of the Regulation respecting

financial assistance for education expenses (chapter A-13.3, r. 1), and the person, for that reason, pursues studies on a part-time basis during a taxation year, the following rules apply:

(*a*) the person is deemed to be pursuing studies on a full-time basis during the year; and

(*b*) the definition of "recognized educational program" in section 1029.8.116.1 is to be read as if "spend not less than nine hours per week on courses or work in the program" were replaced by "receive a minimum of 20 hours of instruction per month"."

(2) Subsection 1 applies from the taxation year 2015.

150. (1) Section 1051 of the Act is amended by adding the following subparagraph after subparagraph *c* of the second paragraph:

"(*d*) within the three years following the day on which the information return described in section 1079.7 is filed, in relation to a claim or deduction made by the taxpayer in respect of a tax shelter, where paragraph *a*.2 of subsection 2 of section 1010 applies."

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013.

151. (1) The Act is amended by inserting the following section after section 1082.10:

"**1082.10.1.** Section 1082.4 does not apply to adjust an amount of consideration paid, payable or accruing to a corporation resident in Canada (in this section referred to as the "parent") in a taxation year of the parent for the provision of a guarantee to a person or a partnership (in this section referred to as the "lender") for the repayment, in whole or in part, of a particular amount owing to the lender by a person not resident in Canada, if

(*a*) the person not resident in Canada is a controlled foreign affiliate of the parent for the purposes of Division VII of Chapter II of Title III of Book III throughout the period in the year during which the particular amount is owing; and

(*b*) it is established that the particular amount would be an amount owing described in paragraph *a* or *b* of section 127.13 if it were owed to the parent."

(2) Subsection 1 applies to a taxation year that begins after 31 December 1997 and, where section 1082.10.1 of the Act applies to a taxation year that begins before 24 February 1998, Division VII of Chapter II of Title III of Book III of Part I of the Act, to which that section 1082.10.1 refers, applies as it read on 24 January 2005.

(3) However, where a taxpayer has made a valid election under subsection 2 of section 88 of the Economic Action Plan 2013 Act, No. 2 (Statutes of Canada, 2013, chapter 40), the following rules apply:

(1) despite section 1010 of the Taxation Act (chapter I-3), the Minister of Revenue shall, under Part I of the Act, make such assessments, reassessments or determinations as are necessary for a taxation year ending before 12 December 2013 to give effect to subsections 1 and 2, and sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply, with the necessary modifications; and

(2) where the taxpayer has so indicated in the election, subsection 1 does not apply to taxation years of the taxpayer that begin before 22 December 2012.

(4) Chapter V.2 of Title II of Book I of Part I of the Act applies in relation to an election made under subsection 2 of section 88 of the Economic Action Plan 2013 Act, No. 2. For the purposes of section 21.4.7 of the Taxation Act in respect of such an election, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 23 April 2016.

152. (1) Section 1089 of the Act is amended by adding the following paragraph after the fourth paragraph:

"For the purposes of subparagraph *a* of the first paragraph, in the case of an individual employed as an aircraft pilot, the individual's income from the duties of that employment performed by the individual in Québec, in relation to the individual's income that is attributable to a flight (including a leg of a flight) and paid directly or indirectly by a person resident in Canada, is

(*a*) all of the income attributable to the flight if the flight departs from a location in Québec and arrives at a location in Québec;

(*b*) one-half of the income attributable to the flight if the flight departs from a location in Québec and arrives at a location outside Québec;

(*c*) one-half of the income attributable to the flight if the flight departs from a location outside Québec and arrives at a location in Québec; or

(*d*) none of the income attributable to the flight if the flight departs from a location outside Québec and arrives at a location outside Québec."

(2) Subsection 1 applies from the taxation year 2013.

153. (1) Section 1090 of the Act is amended by adding the following paragraph after the fourth paragraph:

"For the purposes of subparagraph *a* of the first paragraph, in the case of an individual employed as an aircraft pilot, the individual's income from the duties

of that employment performed by the individual in Canada, in relation to the individual's income that is attributable to a flight (including a leg of a flight) and paid directly or indirectly by a person resident in Canada, is

(*a*) all of the income attributable to the flight if the flight departs from a location in Canada and arrives at a location in Canada;

(*b*) one-half of the income attributable to the flight if the flight departs from a location in Canada and arrives at a location outside Canada;

(*c*) one-half of the income attributable to the flight if the flight departs from a location outside Canada and arrives at a location in Canada; or

(*d*) none of the income attributable to the flight if the flight departs from a location outside Canada and arrives at a location outside Canada."

(2) Subsection 1 applies from the taxation year 2013.

154. (1) Section 1091.3 of the Act is amended

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

"(*c*) in the event that the person not resident in Canada is a member of a partnership,

i. the particular time is within one year after the time the partnership was formed,

ii. where the person not resident in Canada is, or is affiliated with, a person or partnership described in subparagraph 1 or 2, the fair market value, at the particular time, of all interests in the partnership is not less than four times the total of the fair market value of each interest in the partnership that is beneficially owned at the particular time by

(1) a particular person or a particular partnership (other than a designated entity in respect of the Canadian service provider), where persons or partnerships (other than designated entities in respect of the Canadian service provider) that are affiliated with the Canadian service provider are beneficial owners of more than 25% of the fair market value, at the particular time, of all shares of the particular person or all interests in the particular partnership, as the case may be, or

(2) a person or a partnership (other than a designated entity in respect of the Canadian service provider) that is affiliated with the Canadian service provider, or

iii. at the particular time, the person not resident in Canada is affiliated neither with the Canadian service provider nor with any person or partnership

(other than the partnership to which the services are provided) described in subparagraph 1 or 2 of subparagraph ii.";

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

"For the purposes of this paragraph and subparagraph iii of subparagraph *b* and subparagraph ii of subparagraph *c* of the first paragraph,".

(2) Subsection 1 applies from the taxation year 2002, except where the taxpayer has made a valid election under subsection 7 of section 244 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), in which case subsection 1 has effect from 1 November 2011.

(3) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election made under subsection 7 of section 244 of the Technical Tax Amendments Act, 2012. For the purposes of section 21.4.7 of the Taxation Act in respect of such an election, the taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 23 April 2016.

155. (1) Section 1094 of the Act is amended by replacing the portion of paragraph *c* before subparagraph i by the following:

"(*c*) a share of the capital stock of a corporation (other than a mutual fund corporation) that is not listed on a designated stock exchange, an interest in a partnership or an interest in a trust (other than a unit of a mutual fund trust or an income interest in a trust resident in Canada), if, at any time during the 60-month period that ends at the particular time, more than 50% of the fair market value of the share or interest, as the case may be, was derived directly or indirectly (otherwise than through a corporation, partnership or trust the shares or interests in which were not themselves taxable Québec property) from one or any combination of".

(2) Subsection 1 applies for the purpose of determining after 4 March 2010 whether a property is a taxable Québec property of a taxpayer.

(3) In addition, for the purpose of determining, at any time that is included in a taxation year ending after 31 December 2007 and that is before 5 March 2010, whether an interest of a person not resident in Canada in a partnership is a taxable Québec property, property of the partnership is not considered to be used in Québec in carrying on a business if, because of section 1091.3 of the Act, the person is not considered to be carrying on a business in Canada at that time.

156. (1) Section 1102.1 of the Act is amended by replacing "interest in" in the second paragraph by "right, interest".

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

157. (1) The Act is amended by inserting the following after section 1129.45.0.5:

"**PART III.10.0.2**

"SPECIAL TAX RELATING TO THE CREDIT IN RESPECT OF INTEREST PAYABLE ON FINANCING OBTAINED UNDER THE SELLER-LENDER FORMULA OF LA FINANCIÈRE AGRICOLE DU QUÉBEC

"**1129.45.0.6.** In this Part, "eligible expenses" has the meaning assigned by the first paragraph of section 1029.8.36.53.20.1.

"**1129.45.0.7.** Every taxpayer who is deemed to have paid an amount to the Minister, under section 1029.8.36.53.20.2, on account of the taxpayer's tax payable under Part I for a particular taxation year, in relation to the eligible expenses of the taxpayer for the particular year, in respect of qualified financing, is required to pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the "repayment year") in which an amount relating to the eligible expenses is, directly or indirectly, refunded or otherwise paid to the taxpayer or allocated to a payment to be made by the taxpayer.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the taxpayer is deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.53.20.2 or 1029.8.36.53.20.6, in relation to the eligible expenses, exceeds the total of

(*a*) the aggregate of all amounts each of which is an amount that the taxpayer would be deemed to have paid to the Minister for a taxation year preceding the repayment year under section 1029.8.36.53.20.2 or 1029.8.36.53.20.6, in relation to the eligible expenses, if every amount that is, at or before the end of the repayment year, so refunded, paid or allocated, in relation to the eligible expenses, were refunded, paid or allocated in the particular taxation year; and

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

"**1129.45.0.8.** Every taxpayer who is a member of a partnership and is deemed to have paid an amount to the Minister, under section 1029.8.36.53.20.3, on account of the taxpayer's tax payable under Part I for a particular taxation year, in relation to the eligible expenses of the partnership for the partnership's particular fiscal period that ends in that particular year, in respect of qualified financing, is required to pay the tax computed under the second paragraph for the taxation year in which a subsequent fiscal period of the partnership ends (in this section referred to as the "fiscal period of repayment") in which an amount relating to the eligible expenses is, directly or indirectly, refunded or

otherwise paid to the partnership or taxpayer or allocated to a payment to be made by the partnership or taxpayer.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount that the taxpayer would be deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends under any of sections 1029.8.36.53.20.3, 1029.8.36.53.20.7 and 1029.8.36.53.20.8, in relation to the eligible expenses, if the agreed proportion in respect of the taxpayer for that preceding fiscal period were the same as that for the fiscal period of repayment, exceeds the total of

(*a*) the aggregate of all amounts each of which is an amount that the taxpayer would be deemed to have paid to the Minister under any of sections 1029.8.36.53.20.3, 1029.8.36.53.20.7 and 1029.8.36.53.20.8, for a taxation year in which a fiscal period of the partnership preceding the fiscal period of repayment ends, in relation to the eligible expenses, if

i. every amount that is, at or before the end of the fiscal period of repayment, so refunded, paid or allocated, in relation to the eligible expenses, were refunded, paid or allocated in the particular fiscal period, and

ii. the agreed proportion in respect of the taxpayer for that preceding fiscal period were the same as that for the fiscal period of repayment; and

(*b*) the aggregate of all amounts each of which is a tax that the taxpayer would be required to pay to the Minister under this section, for a taxation year preceding the taxation year in which the fiscal period of repayment ends, in relation to the eligible expenses, if the agreed proportion in respect of the taxpayer for the partnership's fiscal period that ends in the preceding taxation year were the same as that for the fiscal period of repayment.

For the purposes of the second paragraph, an amount referred to in subparagraph i of subparagraph *a* of that paragraph that is refunded or otherwise paid to the taxpayer or allocated to a payment to be made by the taxpayer is deemed to be an amount

(*a*) that is refunded or otherwise paid to the partnership or allocated to a payment to be made by the partnership; and

(*b*) that is determined by multiplying the amount refunded, paid or allocated, otherwise determined, by the reciprocal of the agreed proportion in respect of the taxpayer for the fiscal period of repayment.

"**1129.45.0.9.** For the purposes of Part I, except for Division II.6.4.2.1 of Chapter III.1 of Title III of Book IX, tax paid to the Minister by a taxpayer at any time, under this Part, in relation to eligible expenses, is deemed to be an amount of assistance repaid at that time in respect of those expenses, pursuant to a legal obligation, by

(*a*) the partnership referred to in section 1129.45.0.8, if the tax arises from an amount directly or indirectly refunded or otherwise paid to that partnership or allocated to a payment required to be made by the partnership; or

(*b*) the taxpayer, in any other case.

"**1129.45.0.10.** Unless otherwise provided for in this Part, section 6, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1000 to 1024 and 1026.0.1, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications."

(2) Subsection 1 has effect from 1 January 2015.

158. (1) Section 1159.1.0.1 of the Act is replaced by the following section:

"**1159.1.0.1.** The amount to which paragraph *a* of the definition of "base wages" in section 1159.1 refers is

(*a*) an amount equal to the value of the benefit that is received or enjoyed by the individual referred to in that paragraph *a* because of, or in the course of, the individual's office or employment, and that is derived from the amount paid by the person referred to in that paragraph *a* to obtain, for the benefit of the individual and after 31 December 2012, a share, within the meaning of section 1, referred to in paragraph *a* or *b* of section 776.1.1; or

(*b*) hourly, half-day or full-day fees that the individual referred to in that paragraph *a* receives as

i. a member, appointed by the Government, of a commission, including a public inquiry commission, an evaluation committee, a committee or panel of experts or a working group created for a definite period of time, or

ii. a member of a candidate selection or review committee formed for that purpose under an Act of Québec."

(2) Subsection 1 applies from 1 January 2014.

159. (1) Section 1167 of the Act is amended

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

"**1167.** Every insurance corporation carrying on business in Québec, except that mentioned in paragraph *b* of section 998, shall pay for each 12-month period, as tax on capital, on every premium payable to the corporation or its agent with respect to its business in Québec other than an annuity contract, except on any reinsurance premium paid to the corporation by another insurance corporation, a tax equal to 3% of the premium payable.";

(2) by striking out the fifth paragraph.

(2) Paragraph 1 of subsection 1 applies in respect of a 12-month period ending after 2 December 2014. However, where section 1167 of the Act applies to a 12-month period ending after but including 2 December 2014, it is to be read as if the first paragraph were replaced by the following paragraph:

"**1167.** Every insurance corporation carrying on business in Québec, except that mentioned in paragraph *b* of section 998, shall pay for each 12-month period, as tax on capital, on every premium payable to the corporation or its agent with respect to its business in Québec other than an annuity contract, except on any reinsurance premium paid to the corporation by another insurance corporation, a tax equal to

(*a*) in the case of insurance relating to the life, health or physical well-being of the insured, the aggregate of

i. the proportion of 2% of the premium payable that the number of days in the 12-month period that precede 3 December 2014 is of the number of days in that period, and

ii. the proportion of 3% of the premium payable that the number of days in the 12-month period that follow 2 December 2014 is of the number of days in that period; and

(*b*) in all other cases, 3% of the premium payable."

(3) Paragraph 2 of subsection 1 applies in respect of a 12-month period that begins after 2 December 2014.

(4) In addition, for the purposes of subparagraph i of subparagraph *a* of the first paragraph of section 1027 of the Act, in computing the amount of a payment that an insurance corporation is required to make under that subparagraph *a* for a 12-month period ending after but including 2 December 2014, and for the purposes of section 1038 of the Act, in computing the interest to be paid by the insurance corporation under that section, if applicable, in respect of that payment, its estimated tax or its tax payable, as the case may be, for that period

(1) must, in respect of a payment that the insurance corporation is required to make before 3 December 2014, be determined without reference to this section; and

(2) is, in respect of a payment that the insurance corporation is required to make after 2 December 2014, deemed to be equal to the total of the amount that would be its estimated tax or its tax payable, as the case may be, for the 12-month period if it were determined without reference to this section and the product obtained by multiplying, by the proportion that 12 is of the number of payments that the corporation is required to make after 2 December 2014 for the 12-month period under subparagraph *a* of the first paragraph of that

section 1027, the amount by which the estimated tax or the tax payable, as the case may be, determined without reference to this subsection exceeds the amount that would be its estimated tax or its tax payable, as the case may be, for the 12-month period if it were determined without reference to this section.

160. Section 1170 of the Act is amended by replacing "to the insured" in the second paragraph by "to the policyholder".

161. (1) Section 1173.1 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1173.1.** Every insurance corporation carrying on business in Québec shall pay, as tax on capital, for every taxation year, on every taxable premium paid in the year to the corporation or its agent in respect of a person resident in Québec at the time of payment, a tax equal to 3% of the taxable premium."

(2) Subsection 1 applies in respect of a taxation year that ends after 2 December 2014. However, where section 1173.1 of the Act applies to a taxation year ending after but including 2 December 2014, it is to be read as if the first paragraph were replaced by the following paragraph:

"**1173.1.** Every insurance corporation carrying on business in Québec shall pay, as tax on capital, for every taxation year, on every taxable premium paid in the year to the corporation or its agent in respect of a person resident in Québec at the time of payment, a tax equal to the aggregate of

(*a*) the proportion of 2% of the taxable premium that the number of days in the taxation year that precede 3 December 2014 is of the number of days in that year; and

(*b*) the proportion of 3% of the taxable premium that the number of days in the taxation year that follow 2 December 2014 is of the number of days in that year."

(3) In addition, for the purposes of subparagraph i of subparagraph *a* of the first paragraph of section 1027 of the Act, in computing the amount of a payment that an insurance corporation is required to make under that subparagraph *a* for a taxation year ending after but including 2 December 2014, and for the purposes of section 1038 of the Act, in computing the interest to be paid by the insurance corporation under that section, if applicable, in respect of that payment, its estimated tax or its tax payable, as the case may be, for the year

(1) must, in respect of a payment that the insurance corporation is required to make before 3 December 2014, be determined without reference to this section; and

(2) is, in respect of a payment that the insurance corporation is required to make after 2 December 2014, deemed to be equal to the total of the amount that would be its estimated tax or its tax payable, as the case may be, for that

taxation year if it were determined without reference to this section and the product obtained by multiplying, by the proportion that 12 is of the number of payments that the corporation is required to make after 2 December 2014 for the taxation year under subparagraph *a* of the first paragraph of that section 1027, the amount by which the estimated tax or the tax payable, as the case may be, determined without reference to this subsection exceeds the amount that would be its estimated tax or its tax payable, as the case may be, for that taxation year if it were determined without reference to this section.

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

162. (1) Section 33 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), amended by section 591 of chapter 21 of the statutes of 2015, is again amended, in the first paragraph,

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

"“base year” of a specified employer means the first year of the specified employer that ends after 31 December 2012 and throughout which the specified employer carried on a business;";

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

"“recognized employment” means an employment identified by any of the following codes and labels of the National Occupational Classification, as amended from time to time and established jointly by Human Resources and Skills Development Canada and Statistics Canada:

(*a*) code 2111 Physicists and astronomers;

(*b*) code 2112 Chemists;

(*c*) code 2113 Geoscientists and oceanographers;

(*d*) code 2114 Meteorologists and climatologists;

(*e*) code 2115 Other professional occupations in physical sciences;

(*f*) code 2121 Biologists and related scientists;

(*g*) code 2122 Forestry professionals;

(*h*) code 2123 Agricultural representatives, consultants and specialists;

(*i*) code 2131 Civil engineers;

(*j*) code 2132 Mechanical engineers;

(*k*) code 2133 Electrical and electronics engineers;

(*l*) code 2134 Chemical engineers;

(*m*) code 2141 Industrial and manufacturing engineers;

(*n*) code 2142 Metallurgical and materials engineers;

(*o*) code 2143 Mining engineers;

(*p*) code 2144 Geological engineers;

(*q*) code 2145 Petroleum engineers;

(*r*) code 2146 Aerospace engineers;

(*s*) code 2147 Computer engineers (except software engineers and designers);

(*t*) code 2148 Other professional engineers, n.e.c.;

(*u*) code 2151 Architects;

(*v*) code 2153 Urban and land use planners;

(*w*) code 2161 Mathematicians, statisticians and actuaries;

(*x*) code 2171 Information systems analysts and consultants;

(*y*) code 2172 Database analysts and data administrators;

(*z*) code 2173 Software engineers and designers;

(*z*.1) code 2174 Computer programmers and interactive media developers;

(*z*.2) code 2175 Web designers and developers;

(*z*.3) code 2211 Chemical technologists and technicians;

(*z*.4) code 2212 Geological and mineral technologists and technicians;

(*z*.5) code 2221 Biological technologists and technicians;

(*z*.6) code 2223 Forestry technologists and technicians;

(*z*.7) code 2231 Civil engineering technologists and technicians;

(*z*.8) code 2232 Mechanical engineering technologists and technicians;

(*z*.9) code 2233 Industrial engineering and manufacturing technologists and technicians;

(*z*.10) code 2241 Electrical and electronics engineering technologists and technicians;

(*z*.11) code 2243 Industrial instrument technicians and mechanics;

(*z*.12) code 2244 Aircraft instrument, electrical and avionics mechanics, technicians and inspectors;

(*z*.13) code 2251 Architectural technologists and technicians;

(*z*.14) code 2252 Industrial designers;

(*z*.15) code 2253 Drafting technologists and technicians;

(*z*.16) code 2255 Technical occupations in geomatics and meteorology;

(*z*.17) code 2281 Computer network technicians; and

(*z*.18) code 2283 Information systems testing technicians;";

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

"“eligible employee” means an employee of a specified employer who holds in Québec—under a contract entered into after 4 June 2014, if the specified employer's base year is the year 2013, or after the end of the specified employer's base year, in any other case—a recognized employment requiring at least 26 hours of work per week, for an indeterminate period or an expected minimum period of 40 weeks and holds the diploma normally required to have access to the recognized employment;";

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

"“eligible specified employer” for a year means a specified employer for the year whose total payroll for the year is both less than $5,000,000 and attributable, in a proportion of more than 50%,

(*a*) to activities in the agriculture, forestry, fishing and hunting sector that are included in the group described under code 11 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada;

(*b*) to activities in the mining, quarrying, and oil and gas extraction sector that are included in the group described under code 21 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada; or

(*c*) to activities in the manufacturing sector that are included in the groups described under codes 31 to 33 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada;";

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

"“qualified wages” in relation to an eligible employee of a specified employer means the portion of the wages paid by the specified employer, in relation to the eligible employee, that is referred to in the first paragraph of section 34, other than the value of a benefit received or enjoyed by the employee because of a previous office or employment;”.

(2) Paragraphs 1 to 3 and 5 of subsection 1 have effect from 4 June 2014.

(3) Paragraph 4 of subsection 1 has effect from 1 January 2015.

163. (1) Section 33.2 of the Act is replaced by the following section:

“**33.2.** In this subdivision and subdivisions 2 and 3.2, any reference to wages that a person or an employer pays or has paid is a reference to wages that the person or employer pays, allocates, grants or awards or has paid, allocated, granted or awarded.”

(2) Subsection 1 has effect from 4 June 2014.

164. (1) Section 34 of the Act, amended by section 593 of chapter 21 of the statutes of 2015, is again amended

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

“i. where the employer is a specified employer for the year in which the employer pays or is deemed to pay the wages (other than an eligible specified employer for that year) and the employer's total payroll for that year is equal to or less than $1,000,000, 2.7%,”;

(2) by inserting the following subparagraph after subparagraph i of subparagraph *a* of the second paragraph:

“i.1. where the employer is an eligible specified employer for the year in which the employer pays or is deemed to pay the wages and the employer's total payroll for that year is equal to or less than $1,000,000, 1.6%,”;

(3) by replacing the portion of subparagraph ii of subparagraph *a* of the second paragraph before the formula by the following:

“ii. where the employer is a specified employer for the year in which the employer pays or is deemed to pay the wages (other than an eligible specified employer for that year) and the employer's total payroll for that year is more than $1,000,000 but less than $5,000,000, the percentage determined by the formula”;

(4) by inserting the following subparagraph after subparagraph ii of subparagraph *a* of the second paragraph:

"ii.1. where the employer is an eligible specified employer for the year in which the employer pays or is deemed to pay the wages and the employer's total payroll for that year is more than $1,000,000 but less than $5,000,000, the percentage determined by the formula

0.935% + (0.665% × A), and";

(5) by replacing the third and fourth paragraphs by the following paragraphs:

"In the formulas in subparagraphs ii and ii.1 of subparagraph *a* of the second paragraph, A is the quotient obtained by dividing the employer's total payroll for the year by $1,000,000.

If the percentage determined by the formulas in subparagraphs ii and ii.1 of subparagraph *a* of the second paragraph has more than two decimal places, only the first two decimal digits are retained and the second is increased by one unit if the third is greater than 4."

(2) Subsection 1 has effect from 1 January 2015.

165. (1) The Act is amended by inserting the following after section 34.1.11:

"§3.2. — *Credit for the hiring of eligible employees*

"**34.1.12.** A specified employer for a particular year preceding the year 2021 whose total payroll for the particular year is less than $5,000,000 and who encloses the prescribed form containing prescribed information with the information return referred to in section 3 of the Regulation respecting contributions to the Québec Health Insurance Plan (chapter R-5, r. 1) that the employer is required to file for the particular year is deemed, on the date on or before which the employer is required to file the information return for the particular year or, where later, on the date on which the employer files, in the prescribed form, an application for a refund with the Minister of Revenue, to have made an overpayment to the Minister of Revenue, for the purposes of this division and in respect of the particular year, of an amount equal to the product obtained by multiplying the specified employer's adjusted reduction rate determined for the particular year by the least of

(*a*) the aggregate of all amounts each of which is the qualified wages paid or deemed to be paid by the specified employer in the particular year to an eligible employee;

(*b*) the amount by which the aggregate of all amounts each of which is the wages paid or deemed to be paid in the particular year by the specified employer to an employee exceeds the aggregate of all amounts each of which is the wages paid or deemed to be paid by the employer in the employer's base year to an employee; and

(*c*) where the specified employer is associated at the end of the particular year with at least one other employer (other than another employer whose base year does not precede the particular year), the amount attributed to the specified employer for the particular year in accordance with the agreement described in section 34.1.13 and filed with the Minister of Revenue in the prescribed form containing prescribed information or, if no amount is attributed to the specified employer under that agreement or in the absence of such an agreement, zero or the amount attributed to the employer by the Minister of Revenue, as the case may be, for the particular year in accordance with this subdivision.

A specified employer's adjusted reduction rate for a year is equal to the percentage determined in respect of the employer under subparagraph i or i.1 of subparagraph *a* of the second paragraph of section 34 for the year, if the employer's total payroll is no more than $1,000,000, and, in any other case, to the percentage determined by the formula

A – [A × (B – $1,000,000)/$4,000,000].

In the formula in the second paragraph,

(*a*) A is the percentage determined in respect of the specified employer under subparagraph ii or ii.1 of subparagraph *a* of the second paragraph of section 34 for the year; and

(*b*) B is the specified employer's total payroll for the year.

If the percentage determined by the formula in the second paragraph has more than two decimal places, only the first two decimal digits are retained and the second is increased by one unit if the third is greater than 4.

The application for a refund to which the first paragraph refers must be made no later than four years after the end of the particular year.

The Minister of Revenue shall refund to the specified employer referred to in the first paragraph the amount determined in respect of the employer under the first paragraph as an overpayment.

For the purposes of this subdivision,

(*a*) the expression "person" in the definition of "employer" in the first paragraph of section 33 is deemed to include a partnership;

(*b*) wages paid or deemed to be paid by an employer as a member of a partnership are deemed to be paid by the partnership and not by the employer; and

(*c*) the second paragraph of section 33.0.2 applies for the purpose of determining whether an employer is associated with another employer at the end of a year.

"**34.1.13.** The agreement to which subparagraph *c* of the first paragraph of section 34.1.12 refers, in respect of a particular year, in relation to a specified employer is the agreement under which all the employers who are associated with each other at the end of the particular year attribute, for the purposes of section 34.1.12, to one or more of their number, one or more amounts the total of which is not greater than the amount by which the aggregate of the wages paid or deemed to be paid in the particular year by the specified employer and by another such employer so associated at the end of the particular year exceeds the aggregate of the wages paid or deemed to be paid by the specified employer in the employer's base year or by another such employer so associated at the end of the particular year, in that other employer's base year.

If the aggregate of the amounts attributed, in respect of a particular year, under an agreement described in the first paragraph and entered into by the employers who are associated with each other in the particular year is greater than the excess amount determined in that paragraph, the amount determined under subparagraph *c* of the first paragraph of section 34.1.12 in respect of each of those employers for the particular year is deemed, for the purposes of section 34.1.12, to be equal to the proportion of that excess amount that that amount otherwise determined is of the aggregate of the amounts attributed for the year under the agreement.

"**34.1.14.** If an employer who is associated at the end of a particular year with at least one other employer fails to file with the Minister of Revenue an agreement for the purposes of this subdivision within 30 days after notice in writing by the Minister of Revenue has been sent to any of the employers so associated that such an agreement is required for the purposes of this subdivision, the Minister of Revenue shall, for the purposes of this subdivision, attribute, for the particular year, an amount to one or more of the employers so associated in the year, which amount or the aggregate of which amounts, as the case may be, must be equal to the excess amount determined for the year under the first paragraph of section 34.1.13 and, in such a case, the amount determined under subparagraph *c* of the first paragraph of section 34.1.12, in respect of each of those employers for the particular year, is deemed, for the purposes of section 34.1.12, to be equal to the amount so attributed to the employer.

"**34.1.15.** For the purposes of this subdivision, the rules set out in the second paragraph apply where, in a particular year, there is

(*a*) a merger of two or more corporations (each of which is referred to in subparagraph *a* of the second paragraph as a "former employer") that are replaced to form one corporation (in that subparagraph *a* referred to as the "new employer"), or the formation of a new employer that is a corporation or partnership that immediately succeeds an employer (in that subparagraph *a* referred to as the "former employer");

(*b*) a transfer of property belonging or having belonged to a particular corporation or partnership (in this subparagraph and in subparagraph *b* of the

second paragraph referred to as the "former employer") made, as part of the winding-up or dissolution of the former employer or of a series of transactions or events including the winding-up or dissolution, in favour of another person or partnership (in that subparagraph *b* referred to as the "new employer") that, immediately after the transfer, would be associated with the former employer according to the rules set out in the second paragraph of section 33.0.2, with the necessary modifications, if any relevant factor to consider for that purpose, with respect to the ownership of a share of the capital stock of the particular corporation or of an interest in the particular partnership or with respect to the holding of a right relating to such a share or to such an interest, were established on the basis of the situation existing immediately before the beginning of the winding-up or dissolution or of the series of transactions or events and, where applicable, if the former employer existed immediately after the transfer; or

(*c*) a transfer of a business or part of a business from a corporation or a partnership (in subparagraph *c* of the second paragraph referred to as the "vendor"), other than a transfer of property to which subparagraph *b* applies, to another person or partnership (in that subparagraph *c* referred to as the "purchaser").

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

(*a*) in the case provided for in subparagraph *a* of that paragraph,

i. for the purpose of determining the amount described in subparagraph *a* of the first paragraph of section 34.1.12 in relation to the new employer and the former employer, wages paid or deemed to be paid to an eligible employee by the former employer for a period of the particular year that precedes the merger or the formation of the new employer are deemed to be wages paid or deemed to be paid for that period by the new employer to an eligible employee and not to be paid or deemed to be paid by the former employer,

ii. an eligible employee of the former employer qualifies as an eligible employee of the new employer if the employee holds, after the merger or formation, full-time recognized employment requiring at least 26 hours of work per week,

iii. where a former employer has a base year preceding the particular year, the new employer's base year is deemed to be the year that precedes the particular year, and where no former employer has a base year preceding the particular year, for the purpose of determining the new employer's base year, the new employer is deemed to have carried on a business during any month of the particular year during which a business was carried on by a former employer,

iv. for the purpose of determining the amount described in subparagraph *b* or *c* of the first paragraph of section 34.1.12 in relation to the new employer, where the new employer's base year is deemed to be the year preceding the particular year, wages paid or deemed to be paid by a former employer that has a base year preceding the particular year to an employee in the part of the

particular year that precedes the merger or formation and the proportion of wages paid or deemed to be paid by a former employer that does not have a base year preceding the particular year to an employee in the part of the particular year that precedes the merger or formation that the number of days in the particular year that precede the merger or formation is of the number of days in the particular year during which the former employer carried on a business, are deemed to be wages paid or deemed to be paid by the new employer to an employee in the particular year, and any of the following are deemed to be wages paid or deemed to be paid by the new employer to an employee in the new employer's base year:

(1) wages paid or deemed to be paid by a former employer that has a base year preceding the particular year to an employee in the former employer's base year,

(2) the proportion of wages paid or deemed to be paid by a former employer that does not have a base year preceding the particular year to an employee in the part of the particular year that precedes the merger or formation that the number of days in the particular year that precede the merger or formation is of the number of days in the particular year during which the former employer carried on a business, or

(3) wages paid or deemed to be paid by the new employer to an employee of a former employer that does not have a base year preceding the particular year, or to an employee substituted for such an employee, in the part of the particular year that begins at the time of the merger or formation, and

v. for the purpose of determining the amount described in subparagraph *b* or *c* of the first paragraph of section 34.1.12 in relation to the new employer, where the new employer's base year is the particular year, the proportion of wages paid or deemed to be paid by a former employer to an employee in the part of the particular year that precedes the merger or formation that the number of days in the particular year that precede the merger or formation is of the number of days in the particular year during which the former employer carried on a business is deemed to be wages paid or deemed to be paid by the new employer to an employee in the new employer's base year;

(*b*) in the case provided for in subparagraph *b* of that paragraph,

i. for the purpose of determining the amount described in subparagraph *a* of the first paragraph of section 34.1.12 in relation to the new employer and the former employer, wages paid or deemed to be paid to an eligible employee by the former employer for a period of the particular year that precedes the transfer are deemed to be wages paid or deemed to be paid for that period by the new employer to an eligible employee and not to be paid or deemed to be paid by the former employer,

ii. an eligible employee of the former employer qualifies as an eligible employee of the new employer if the employee holds, after the transfer, full-time recognized employment requiring at least 26 hours of work per week,

iii. for the purpose of determining the amount described in subparagraph *b* or *c* of the first paragraph of section 34.1.12 in relation to the new employer, where the new employer does not have a base year preceding the particular year and the former employer has a base year preceding the particular year,

(1) the new employer's base year is deemed to be the year that precedes the particular year,

(2) wages paid or deemed to be paid by the former employer to an employee in the former employer's base year are deemed to be wages paid or deemed to be paid by the new employer to an employee in the new employer's base year,

(3) wages paid or deemed to be paid by the former employer to an employee in the part of the particular year that precedes the transfer are deemed to be wages paid or deemed to be paid by the new employer to an employee in the particular year, and

(4) wages paid or deemed to be paid by the new employer in the particular year to an employee (other than an employee of the former employer or an employee substituted for such an employee) are deemed to be wages paid or deemed to be paid by the new employer to an employee in the new employer's base year in the proportion that 365 is of the number of days in the particular year during which the new employer carried on a business,

iv. for the purpose of determining the amount described in subparagraph *b* or *c* of the first paragraph of section 34.1.12 in relation to the new employer, where the new employer and the former employer have a base year preceding the particular year,

(1) wages paid or deemed to be paid to an employee by the former employer in the former employer's base year are deemed to be wages paid or deemed to be paid by the new employer to an employee in the new employer's base year, and

(2) wages paid or deemed to be paid by the former employer to an employee in the particular year are deemed to be wages paid or deemed to be paid by the new employer to an employee in the particular year,

v. for the purpose of determining the amount described in subparagraph *b* or *c* of the first paragraph of section 34.1.12 in relation to the new employer, where the new employer and the former employer do not have a base year preceding the particular year,

(1) for the purpose of determining the new employer's base year, the new employer is deemed to have carried on a business during any month of the particular year during which a business was carried on by the former employer, and

(2) wages paid or deemed to be paid to an employee by the former employer in the part of the particular year that precedes the transfer are deemed to be

wages paid or deemed to be paid in the particular year by the new employer to an employee of the new employer in the proportion that the number of days in the particular year that precede the transfer is of the number of days in the particular year during which the former employer carried on a business, and

vi. for the purpose of determining the amount described in subparagraph *b* or *c* of the first paragraph of section 34.1.12 in relation to the new employer, where the new employer has a base year preceding the particular year and the former employer does not have a base year preceding the particular year,

(1) wages paid or deemed to be paid to an employee by the former employer in the part of the particular year that precedes the transfer are deemed to be, in the proportion that the number of days in the particular year that precede the transfer is of the number of days in the particular year during which the former employer carried on a business, wages paid or deemed to be paid by the new employer to an employee in the new employer's base year and wages paid or deemed to be paid by the new employer to an employee in the particular year, and

(2) wages paid or deemed to be paid by the new employer in the part of the particular year that begins at the time of the transfer, to an employee of the former employer or to any employee substituted for such an employee, are deemed to be wages paid or deemed to be paid by the new employer to an employee in the new employer's base year; and

(*c*) in the case provided for in subparagraph *c* of that paragraph,

i. an eligible employee of the vendor qualifies as an eligible employee of the purchaser if the employee holds, after the transfer, full-time recognized employment requiring at least 26 hours of work per week,

ii. for the purpose of determining the amount described in subparagraph *b* or *c* of the first paragraph of section 34.1.12 in relation to the vendor, where the vendor's base year is the particular year, the aggregate of the wages paid or deemed to be paid by the vendor in the vendor's base year is deemed to be equal to the proportion of the aggregate of the wages paid or deemed to be paid by the vendor in the part of the particular year that begins at the time of the transfer that 365 is of the number of days in that part of the particular year,

iii. for the purpose of determining the amount described in subparagraph *b* or *c* of the first paragraph of section 34.1.12 in relation to the vendor, where the vendor has a base year preceding the particular year and has transferred all of its business to the purchaser, the aggregate of the wages paid or deemed to be paid by the vendor in the vendor's base year is deemed to be equal to the proportion of that aggregate otherwise determined that the number of days in the particular year that precede the transfer is of 365,

iv. for the purpose of determining the amount described in subparagraph *b* or *c* of the first paragraph of section 34.1.12 in relation to the vendor, where

the vendor has a base year preceding the particular year and has transferred a part of its business to the purchaser,

(1) in relation to the particular year, the aggregate of the wages paid or deemed to be paid by the vendor in the vendor's base year is deemed to be equal to the amount determined by the formula

A – (A × B/365 × C), and

(2) in relation to a year subsequent to the particular year, the aggregate of the wages paid or deemed to be paid by the vendor in the vendor's base year is deemed to be equal to the amount determined by the formula

A – (A × C),

v. for the purpose of determining the amount described in subparagraph *b* or *c* of the first paragraph of section 34.1.12 in relation to the purchaser, where the purchaser's base year is the particular year, the aggregate of the wages paid or deemed to be paid by the purchaser in the purchaser's base year is deemed to be equal to the total of the aggregate of the wages paid or deemed to be paid by the purchaser in the particular year to employees (other than former employees of the vendor or employees substituted for such employees) and the proportion of the aggregate of the wages paid or deemed to be paid by the purchaser to former employees of the vendor or employees substituted for such employees that 365 is of the number of days in the part of the particular year that begins at the time of the transfer, and

vi. for the purpose of determining the amount described in subparagraph *b* or *c* of the first paragraph of section 34.1.12 in relation to the purchaser, where the purchaser's base year precedes the particular year and for the purpose of determining the amount of the overpayment that the purchaser is deemed to make in accordance with section 34.1.12,

(1) in relation to the particular year, the aggregate of the wages paid or deemed to be paid by the purchaser in the purchaser's base year is deemed to be equal to the total of that aggregate, determined without reference to this subparagraph vi, and the aggregate of the wages paid or deemed to be paid by the purchaser for the part of the particular year that begins at the time of the transfer and that is attributable to former employees of the vendor or employees substituted for such employees, and

(2) in relation to a year subsequent to the particular year, the aggregate of the wages paid or deemed to be paid by the purchaser in the purchaser's base year is deemed to be equal to the total of that aggregate, determined without reference to this subparagraph vi, and the proportion of the aggregate of the wages paid or deemed to be paid by the purchaser for the part of the particular year that begins at the time of the transfer and that is attributable to former employees of the vendor or employees substituted for such employees that 365 is of the number of days in the part of the particular year that begins at the time of the transfer.

In the formulas in subparagraphs 1 and 2 of subparagraph iv of subparagraph *c* of the second paragraph,

(*a*) A is the aggregate of the wages paid or deemed to be paid by the vendor in the vendor's base year, determined without reference to that subparagraph iv;

(*b*) B is the number of days in the period of the particular year that begins at the time of the transfer; and

(*c*) C is the part, expressed as a percentage, of the vendor's business that is the subject of the transfer.

"**34.1.16.** The Minister of Revenue shall, with dispatch, examine the prescribed form containing prescribed information that is filed with the Minister of Revenue by an employer in accordance with the first paragraph of section 34.1.12, determine the amount of the deemed overpayment that the Minister of Revenue must refund to the employer and send a notice of determination to the employer.

Paragraph *f* of section 312 of the Taxation Act (chapter I-3), paragraph *e* of section 336 of that Act, the provisions of Book IX of Part I of that Act and Chapters III.1 and III.2 of the Tax Administration Act (chapter A-6.002), as they relate to an assessment or a reassessment and to a determination or redetermination of tax, apply, with the necessary modifications, to a determination or redetermination of the amount of the overpayment referred to in the first paragraph."

(2) Subsection 1 has effect from 4 June 2014. However, where section 34.1.12 of the Act has effect before 1 January 2015, it is to be read as if "subparagraph i or i.1" in the portion of the second paragraph before the formula were replaced by "subparagraph i" and as if "subparagraph ii or ii.1" in subparagraph *a* of the third paragraph were replaced by "subparagraph ii".

166. (1) Section 37.16 of the Act, amended by section 596 of chapter 21 of the statutes of 2015, is again amended

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

"“eligible preceding year” of an individual, in relation to a particular year, means a year throughout which the individual was resident in Canada and that precedes the particular year;

"“taxation year” means a taxation year within the meaning of Part I of the Taxation Act;";

(2) by replacing the definition of "income" by the following definition:

"“income” of an individual for a particular year means, subject to section 37.16.1, the aggregate of all amounts each of which is the income of

the individual for a taxation year ending in the particular year, determined under Part I of the Taxation Act;".

(2) Subsection 1 applies from the year 2013.

167. (1) Section 37.16.1 of the Act, enacted by section 597 of chapter 21 of the statutes of 2015, is replaced by the following section:

"**37.16.1.** For the purposes of this division, the following rules apply:

(*a*) for the purposes of the first paragraph of section 37.17, if an individual becomes a bankrupt, within the meaning of the Bankruptcy and Insolvency Act (Revised Statutes of Canada, 1985, chapter B-3), in a year, the individual's income for the year is deemed to be equal to the individual's income determined under Part I of the Taxation Act (chapter I-3) for the taxation year that, under section 779 of that Act, is deemed to begin on the date of the bankruptcy; and

(*b*) an individual's income for a particular year is reduced, if the individual so elects, by the portion, relating to one or more eligible preceding years of the individual, in relation to the particular year, of the aggregate of all amounts each of which is an amount described in the second paragraph that would otherwise be included in the individual's income for the particular year, where the portion is at least $300.

The amount to which subparagraph *b* of the first paragraph refers is an amount received in the particular year as, or in lieu of, full or partial payment of

(*a*) income from an office or employment, under the terms of a court judgment, arbitration award or a contract by which the parties put an end to a lawsuit;

(*b*) a benefit under the Labour Adjustment Benefits Act (Revised Statutes of Canada, 1985, chapter L-1), under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), under the Act respecting parental insurance (chapter A-29.011) or under the Act respecting the Québec Pension Plan (chapter R-9) or a similar plan within the meaning of that Act;

(*c*) an amount that is a support amount within the meaning of the first paragraph of section 312.3 of the Taxation Act or an amount referred to in the first paragraph of section 312.5 of that Act; or

(*d*) any other amount, other than income from an office or employment, that would be, in the opinion of the Minister, an additional undue tax burden on the individual were the individual to include it in computing income for the particular year in which it is received by the individual."

(2) Subsection 1 applies from the year 2013.

168. (1) Section 37.17 of the Act, replaced by section 598 of chapter 21 of the statutes of 2015, is amended

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

"**37.17.** Every individual described in section 37.18 in respect of a particular year is required to pay for the particular year, on the due date applicable to the individual for the particular year, a contribution that is, without exceeding $1,000, equal to the aggregate of the amount—where an election is made under subparagraph *b* of the first paragraph of section 37.16.1—determined under the second paragraph and";

(2) by adding the following paragraphs:

"The amount to which the first paragraph refers is equal to the aggregate of all amounts each of which is, for an eligible preceding year of the individual, in relation to the particular year, to which the amount deducted for the particular year in computing the individual's income under subparagraph *b* of the first paragraph of section 37.16.1 relates in whole or in part, either of the following amounts:

(*a*) where the eligible preceding year precedes 2013, zero; or

(*b*) where the eligible preceding year follows 2012, the aggregate of

i. the amount determined by the formula

A – B, and

ii. if the eligible preceding year is a year preceding the year immediately before the particular year, the amount of interest that would be computed, in respect of the eligible preceding year, in accordance with the second paragraph of section 28 of the Tax Administration Act (chapter A-6.002) for the period beginning on 1 May of the year following the eligible preceding year and ending immediately before the beginning of the particular year, on the amount determined, in respect of the eligible preceding year, under subparagraph i, if that amount were a refund due by the Minister under a fiscal law.

In the formula in subparagraph i of subparagraph *b* of the second paragraph,

(*a*) A is the amount by which the amount of the contribution that the individual would have been required to pay under this division for the eligible preceding year if the portion, relating to that eligible preceding year, of the aggregate of the amounts deducted in computing the individual's income under subparagraph *b* of the first paragraph of section 37.16.1, for the particular year or for a preceding year, had been received immediately before the end of the eligible preceding year and included in computing the individual's income for the eligible preceding year, exceeds the amount of the contribution payable by the individual under this division for that eligible preceding year; and

(*b*) B is the aggregate of all amounts each of which is equal to the amount determined, in respect of the eligible preceding year, by the formula in subparagraph i of subparagraph *b* of the second paragraph for a year preceding the particular year.

For the purpose of determining the aggregate referred to in the portion of subparagraph *b* of the second paragraph before subparagraph i, in respect of the eligible preceding year, where an individual was resident in Canada outside Québec on the last day of the eligible preceding year, the individual is deemed to have been resident in Québec on the last day of that eligible preceding year."

(2) Subsection 1 applies from the year 2013.

ACT RESPECTING THE QUÉBEC SALES TAX

169. (1) Section 108 of the Act respecting the Québec sales tax (chapter T-0.1), amended by section 642 of chapter 21 of the statutes of 2015, is again amended by replacing the portion of the definition of "practitioner" before paragraph 1 by the following:

""practitioner" means a person who practices the profession of acupuncture, audiology, chiropody, chiropractic, dietetics, midwifery, naturopathy as a naturopathic doctor, occupational therapy, optometry, osteopathy, physiotherapy, podiatry, psychology or speech-language pathology in Québec and who".

(2) Subsection 1 applies in respect of a supply made after 11 February 2014.

170. (1) Section 114 of the Act is replaced by the following section:

"**114.** A supply of an acupuncture, audiological, chiropodic, chiropractic, midwifery, naturopathic, occupational therapy, optometric, osteopathic, physiotherapy, podiatric, psychological or speech-language pathology service is exempt if the service is rendered to an individual by a practitioner of the service."

(2) Subsection 1 applies in respect of a supply made after 11 February 2014.

171. (1) Section 119.2 of the Act is amended

(1) by replacing the portion of the first paragraph before subparagraph 2 by the following :

"**119.2.** A supply (other than a zero-rated supply or a prescribed supply) of a training service or of a service of designing a training plan is exempt if

(1) the training is specially designed to assist individuals with a disorder or disability in coping with the effects of the disorder or disability or to alleviate or eliminate those effects and is given or, in the case of a service of designing a training plan, is to be given to a particular individual with the disorder or

disability or to another individual who provides personal care or supervision to the particular individual otherwise than in a professional capacity; and";

(2) by replacing subparagraphs *a* and *b* of subparagraph 2 of the first paragraph by the following subparagraphs:

"(*a*) a person acting in the capacity of a practitioner, medical practitioner, social worker or nurse, and in the course of a professional-client relationship between the person and the particular individual, has certified in writing that the training is or, in the case of a service of designing a training plan, will be an appropriate means to assist the particular individual in coping with the effects of the disorder or disability or to alleviate or eliminate those effects,

"(*b*) a prescribed person, or a member of a prescribed class of persons, has, subject to prescribed circumstances or conditions, certified in writing that the training is or, in the case of a service of designing a training plan, will be an appropriate means to assist the particular individual in coping with the effects of the disorder or disability or to alleviate or eliminate those effects, or";

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

"For the purposes of this section, a training service or a service of designing a training plan does not include training that is similar to the training ordinarily given to individuals who".

(2) Subsection 1 applies in respect of a supply made after 11 February 2014.

172. (1) Section 176 of the Act, amended by section 660 of chapter 21 of the statutes of 2015, is again amended by inserting the following paragraph after paragraph 8:

"(8.1) a supply of eyewear that is specially designed to correct or treat a defect of vision by electronic means, if the eyewear is supplied on the written order of a person that is entitled under the laws of Québec, another province, the Northwest Territories, the Yukon Territory or Nunavut to practise the profession of medicine or optometry for the correction or treatment of a defect of vision of a consumer who is named in the order;".

(2) Subsection 1 applies in respect of a supply made after 11 February 2014.

173. Section 177 of the Act is amended by replacing paragraph 1.1 by the following paragraph:

"(1.1) grapes, juice and must, whether concentrated or not, malt, malt extract and other similar products intended for the making of wine or beer;".

174. (1) Section 327.2 of the Act is amended by replacing subparagraph *a* of subparagraph 3 of the first paragraph by the following subparagraph:

"(*a*) states the consignee's name and registration number assigned under section 415 or 415.0.6, and".

(2) Subsection 1 has effect from 19 June 2014.

175. (1) Section 330.1 of the Act is amended by replacing paragraph 2 by the following paragraph:

"(2) as the case may be,

(*a*) has property (other than financial instruments and property having a nominal value) and has last manufactured, produced, acquired or brought into Québec all or substantially all of its property (other than financial instruments and property having a nominal value) for consumption, use or supply exclusively in the course of commercial activities of the registrant,

(*b*) has no property (other than financial instruments and property having a nominal value) and has made supplies and all or substantially all of the supplies made by the registrant are taxable supplies, or

(*c*) has no property (other than financial instruments and property having a nominal value) and has not made taxable supplies and it is reasonable to expect that

i. the registrant will be making supplies throughout the next 12 months,

ii. all or substantially all of the supplies referred to in subparagraph i will be taxable supplies, and

iii. all or substantially all of the property (other than financial instruments and property having a nominal value) to be manufactured, produced, acquired or brought into Québec by the registrant within the next 12 months will be for consumption, use or supply exclusively in the course of commercial activities of the registrant."

(2) Subsection 1 has effect from 1 January 2015. In addition, where subsection 2 of section 330.1 of the Act applies after 31 December 2012, it is to be read as follows:

"(2) last manufactured, produced, acquired or brought into Québec all or substantially all of its property (other than financial instruments) for consumption, use or supply exclusively in the course of commercial activities of the registrant or, if the registrant has no property (other than financial instruments), all or substantially all of the supplies made by the registrant are taxable supplies."

176. (1) Section 331.0.1 of the Act is amended by replacing paragraph 6 by the following paragraph:

"(6) that, before receiving the supply, does not carry on any business or have any property (other than financial instruments); and".

(2) Subsection 1 has effect from 1 January 2013.

177. (1) Section 334 of the Act is amended

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

"**334.** If at any time after 31 December 2014 a person that is a specified member of a qualifying group files an election made jointly by the person and another specified member of the group to have this section apply, every taxable supply made between them at a time when the election is in effect is deemed to have been made for no consideration.";

(2) by striking out the third paragraph.

(2) Paragraph 1 of subsection 1 applies in respect of a supply made after 31 December 2014.

(3) Paragraph 2 of subsection 1 applies in respect of an election or a revocation the effective date of which is after 31 December 2014 and in respect of an election that is in effect on 1 January 2015.

178. (1) The Act is amended by inserting the following section after section 334:

"**334.1.** For the purposes of this division, if an election made under section 334 has been filed with the Minister by a person before 1 January 2015, the election is deemed never to have been filed."

(2) Subsection 1 has effect from 1 January 2015.

179. (1) The Act is amended by inserting the following sections after section 335:

"**335.1.** An election under section 334 made jointly by a particular specified member of a qualifying group and another specified member of the group and a revocation of the election by those specified members must

(1) be made in the prescribed form containing prescribed information and specify the day (in this section referred to as the "effective day") on which the election or revocation is to become effective; and

(2) be filed with the Minister in the manner determined by the Minister, on or before

(*a*) the day on or before which the specified member must file a return under Chapter VIII for the reporting period of the specified member that includes the

effective day, or, if it is earlier, the day on or before which the other member must file a return under Chapter VIII for the reporting period of the other member that includes the effective day, or

(*b*) any day after the day described in subparagraph *a* that the Minister may determine.

"**335.2.** A particular person and another person are solidarily liable for all obligations that arise from the application of this Title because of a failure to account for or pay as and when required under this Title an amount of net tax of the particular person or of the other person if that tax is attributable to a supply made at any time between the particular person and the other person and if

(1) an election under section 334 made jointly by the particular person and the other person

(*a*) is in effect at that time, or

(*b*) ceased to be in effect before that time but the particular person and the other person are conducting themselves as if the election were in effect at that time; or

(2) the particular person and the other person purport to have jointly made an election under section 334 before that time and are conducting themselves as if the election were in effect at that time."

(2) Subsection 1, where it enacts section 335.1 of the Act, applies in respect of an election or a revocation the effective date of which is after 31 December 2014 and in respect of an election that is in effect on 1 January 2015. However, where paragraph 2 of that section 335.1 applies in respect of an election that is in effect before 1 January 2015 and in respect of a revocation of such an election that is to become effective before 1 January 2016, it is to be read as follows:

"(2) be filed with the Minister in the manner determined by the Minister, after 31 December 2014 and before 1 January 2016 or any later day that the Minister may determine."

(3) Subsection 1, where it enacts section 335.2 of the Act, applies in respect of a supply made after 31 December 2014.

180. (1) Section 350.49 of the Act is amended by replacing "section 415" in subparagraph 3 of the first paragraph by "section 415 or 415.0.6".

(2) Subsection 1 has effect from 19 June 2014.

181. Section 383 of the Act, amended by section 709 of chapter 21 of the statutes of 2015, is again amended

(1) by striking out "or public hospital" in the definition of "specified activities";

(2) by striking out ", public hospital" in subparagraph *b* of paragraph 1 and in paragraph 2 of the definition of "home medical supply";

(3) by striking out ", public hospital" in the portion of paragraph 1 before subparagraph *a* of the definition of "facility supply";

(4) by striking out ", public hospital" in subparagraph *a* of paragraph 1 of the definition of "facility supply", in the portion of subparagraph *c* of that paragraph 1 before subparagraph i and wherever it appears in subparagraphs i, ii and iv of that subparagraph *c*;

(5) by striking out ", public hospital" in paragraph 2 of the definition of "facility supply".

182. Section 385.1 of the Act, amended by section 710 of chapter 21 of the statutes of 2015, is again amended

(1) by striking out "or public hospital" in the portion before paragraph 1;

(2) by striking out ", public hospital" in paragraph 1.

183. Section 386.2 of the Act, amended by section 713 of chapter 21 of the statutes of 2015, is again amended by striking out "or public hospital" in subparagraph ii of subparagraph *b* of paragraph 2.

184. (1) The Act is amended by inserting the following section after section 386.3:

"**386.4.** Despite sections 386, 386.1.1 and 386.2, where a person (other than a qualifying non-profit organization or a selected public service body described in any of paragraphs 1 to 3 of the definition of that expression in section 383) is a charity for the purposes of this subdivision only because the person is a non-profit organization that operates, otherwise than for profit, one or more health care facilities within the meaning of paragraph 2 of the definition of that expression in section 108, no amount in respect of property or a service is to be included in determining a rebate to be paid under this subdivision to the person in respect of the property or service except to the extent to which the person intended, at the relevant time specified in the second paragraph, to consume, use or supply the property or service

(1) in the course of the activities engaged in by the person in the course of operating those health care facilities; or

(2) if the person is designated to be a municipality for the purposes of this subdivision in respect of activities specified in the designation, in the course of those activities.

The relevant time to which the first paragraph refers is

(1) in the case of an amount of tax in respect of a supply made to, or the bringing into Québec by, the person at any time, that time;

(2) in the case of an amount deemed to have been paid or collected at any time by the person, that time;

(3) in the case of an amount required to be added under sections 341.2 and 341.3 in determining the person's net tax as a result of a branch or division of the person becoming a small supplier division at any time, that time; and

(4) in the case of an amount required to be added under paragraph 2 of section 210 in determining the person's net tax as a result of the person ceasing, at any time, to be a registrant, that time."

(2) Subsection 1 applies for the purpose of determining a rebate for which an application is filed with the Minister of Revenue after 7 April 2004.

185. (1) The Act is amended by inserting the following sections after section 415.0.3, enacted by section 736 of chapter 21 of the statutes of 2015:

"**415.0.4.** If the Minister has reason to believe that a person who is not registered is required to be registered and has failed to apply for registration as and when required under this division, the Minister may send a notice in writing that the Minister proposes to register the person under section 415.0.6.

"**415.0.5.** Upon receiving a notice referred to in section 415.0.4, a person shall apply for registration or establish to the satisfaction of the Minister that the person is not required to be registered.

"**415.0.6.** The Minister may register a person to whom a notice referred to in section 415.0.4 has been sent if, after 60 days after the day on which the notice was sent, the person has not applied for registration and the Minister is not satisfied that the person is not required to be registered, in which case the Minister shall assign a registration number to the person and notify the person in writing of the registration number and the effective date of the registration.

The effective date of a person's registration under the first paragraph is not to be earlier than 60 days after the day on which the notice in writing referred to in that paragraph was sent to the person."

(2) Subsection 1 has effect from 19 June 2014.

186. (1) Section 501 of the Act is amended by replacing "section 415" by "section 415 or 415.0.6".

(2) Subsection 1 has effect from 19 June 2014.

187. (1) Section 512 of the Act is amended by replacing the first paragraph by the following paragraph:

"**512.** Every person subject to the tax shall, when paying an insurance premium, pay a tax equal to 9% of the premium."

(2) Subsection 1 applies in respect of a premium paid after 31 December 2014. In addition, despite sections 525, 527 and 527.1 of the Act, the following rules apply:

(1) a person referred to in section 527 of the Act and not referred to in sections 527.1 and 527.2 of the Act has until 30 June 2015 to collect and until 31 July 2015 to remit to the Minister of Revenue that portion of the tax collectible on an automobile insurance premium paid in the period beginning on 1 January 2015 and ending on 30 June 2015 that exceeds the tax that would have been so collectible in the absence of subsection 1, except where the person collected that portion before 1 June 2015, in which case the person must remit it to the Minister of Revenue on or before the last day of the calendar month following that in which that portion was collected; and

(2) a person referred to in section 527.1 of the Act has until 31 March 2015 to remit to the Minister of Revenue the tax that the person collected, or should have collected, on any automobile insurance premium paid in the quarterly reporting period ending on 31 January 2015.

188. (1) Section 526.1 of the Act is amended by replacing the second paragraph by the following paragraph:

"For the purposes of this Title, sections 412, 415 and 415.0.4 to 415.0.6 apply, with the necessary modifications."

(2) Subsection 1 has effect from 19 June 2014.

189. (1) Section 536 of the Act is amended by replacing the first paragraph by the following paragraph:

"**536.** No person to whom section 526 applies may institute or continue any proceedings in Québec for the recovery of a debt arising from an insurance policy unless the person holds a registration certificate issued in accordance with section 415 or 415.0.6."

(2) Subsection 1 has effect from 19 June 2014.

190. Section 541.24 of the Act is amended by replacing the portion of subparagraph 3 of the first paragraph before subparagraph *a* by the following:

"(3) for the period beginning after 31 January 2010 and ending before 1 February 2025, where the establishment is situated in a class 3 prescribed tourist region,".

191. (1) Section 541.30 of the Act is amended by replacing the second paragraph by the following paragraph:

"For the purposes of this Title, sections 412, 415 and 415.0.4 to 415.0.6 apply, with the necessary modifications."

(2) Subsection 1 has effect from 19 June 2014.

FUEL TAX ACT

192. Section 10 of the Fuel Tax Act (chapter T-1), amended by section 795 of chapter 21 of the statutes of 2015, is again amended

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

"viii. was used to operate a motor vehicle registered for use exclusively on private land or a private road and used for farming, forest or mining operations as defined by regulation;";

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

"iv. was used to operate a motor vehicle registered for use exclusively on private land or a private road and used for farming, forest or mining operations as defined by regulation; or".

ACT TO AMEND THE TAXATION ACT AND OTHER LEGISLATIVE PROVISIONS

193. (1) Section 161 of the Act to amend the Taxation Act and other legislative provisions (2001, chapter 7) is amended

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

"(3) Paragraph 2 of subsection 1, where it enacts paragraph *g* of section 1104 of the said Act, applies, with reference to subsection 10, to taxation years of a corporation that begin after 20 June 1996. However, except as provided for in subsections 4 to 9, paragraph *g* of section 1104 of the said Act, enacted by paragraph 2 of subsection 1, does not apply to the corporation, with respect to a particular person and persons related to the particular person, where";

(2) by inserting ", with reference to subsection 10" at the end of paragraph 2 of subsection 9;

(3) by adding the following subsection after subsection 9:

"(10) Where paragraph *g* of section 1104 of the said Act, enacted by paragraph 2 of subsection 1, applies to taxation years that begin after 20 June 1996 but before 1 November 2011, it is to be read

(1) as if the following subparagraph were inserted after subparagraph ii:

"ii.1. paragraph *b* of section 21.18 were read as if "(except a beneficiary of a trust governed by a registered education savings plan who has not attained 19 years of age)" were inserted after "each beneficiary of a trust",";

(2) as if the following subparagraph were inserted after subparagraph iii:

"iii.1. paragraph *e* of section 21.18 were read as if "(except a beneficiary of a trust governed by a registered education savings plan who has not attained 19 years of age)" were inserted after "the beneficiary", and"."

(2) Subsection 1 has effect from 23 May 2001.

194. This Act comes into force on 26 October 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 25
AN ACT TO ENACT THE ACT TO PROMOTE ACCESS TO FAMILY MEDICINE AND SPECIALIZED MEDICINE SERVICES AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS RELATING TO ASSISTED PROCREATION

Bill 20
Introduced by Mr. Gaétan Barrette, Minister of Health and Social Services
Introduced 28 November 2014
Passed in principle 20 May 2015
Passed 10 November 2015
Assented to 10 November 2015

Coming into force: 10 November 2015, except:

(1) sections 4 to 31, 39, 41, 42, 45 to 47, 49, paragraph 3 of section 50, sections 53, 54, 56, 59 to 68, section 69 to the extent that it concerns general practitioners, and sections 74, 75 and 77 to 79, enacted by section 1, which come into force on the date or dates to be set by the Government;

(2) section 3, to the extent that it enacts section 10.3 of the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01), and section 18 to the extent that it repeals section 17 of the Regulation respecting clinical activities related to assisted procreation (chapter A-5.01, r. 1), which come into force on 11 November 2015.

Legislation amended:

Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01)
Health Insurance Act (chapter A-29)
Act respecting prescription drug insurance (chapter A-29.01)
Act respecting administrative justice (chapter J-3)
Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2)
Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2)
Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)
Act respecting health services and social services (chapter S-4.2)

Legislation enacted:

Act to promote access to family medicine and specialized medicine services (2015, chapter 25, section 1)

Regulations amended:

Regulation respecting clinical activities related to assisted procreation (chapter A-5.01, r. 1)
Regulation respecting the application of the Health Insurance Act (chapter A-29, r. 5)

(*cont'd on next page*)

Explanatory notes

This Act first enacts the Act to promote access to family medicine and specialized medicine services.

The purpose of that Act is to optimize the utilization of the medical and financial resources of the health system with a view to improving access to family medicine and specialized medicine services. To that end, it introduces certain obligations applicable to the practice of physicians who participate in the Québec Health Insurance Plan, including an obligation for general practitioners to provide medical care to a minimum caseload of patients and make themselves available to insured persons by means of an appointment system set up in accordance with that Act. Medical specialists will be required, in particular, within the framework of the specialized services priority access mechanism, to offer medical consultations, elsewhere than in the emergency department of an institution, to patients who are not users admitted to a centre operated by an institution. If a physician fails to fulfil these obligations, his or her remuneration will be reduced by the Régie de l'assurance maladie du Québec. In addition, requirements are introduced to ensure continuity of care for patients, and an information system designed to allow patients to find a physician who agrees to provide medical care to them is set up. Lastly, the Minister of Health and Social Services is given, for a limited period, the authority to determine, in certain circumstances, new terms and conditions of remuneration applicable to physicians.

This Act also amends the Act respecting clinical and research activities relating to assisted procreation to add various provisions applicable to assisted procreation activities. Research projects concerning such procreation activities must be approved and monitored by the research ethics committee established by the Minister of Health and Social Services and the Collège des médecins du Québec must draw up guidelines on assisted procreation and ensure that they are followed. Furthermore, assisted procreation activities must, in some cases, be preceded by a positive psychosocial assessment of the party or parties to the parental project.

In addition, the Act increases the amounts of the fines already prescribed in that Act, introduces new penal provisions and lists aggravating factors that the judge must take into account when determining the penalty.

The Health Insurance Act is amended as well to provide that assisted procreation activities, with the exception of artificial insemination services, will no longer be covered under the public health insurance plan, but that fertility preservation services will be added to that coverage. In addition, no payment may be charged to an insured person for costs incurred for insured services provided by a health professional who is subject to the application of an agreement. Despite that prohibition, the Government may prescribe the cases and conditions in and on which a payment is authorized.

Chapter 25

AN ACT TO ENACT THE ACT TO PROMOTE ACCESS TO FAMILY MEDICINE AND SPECIALIZED MEDICINE SERVICES AND TO AMEND VARIOUS LEGISLATIVE PROVISIONS RELATING TO ASSISTED PROCREATION

[*Assented to 10 November 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

PART I

ACT TO PROMOTE ACCESS TO FAMILY MEDICINE AND SPECIALIZED MEDICINE SERVICES

1. The Act to promote access to family medicine and specialized medicine services, the text of which appears in this Part, is enacted.

"ACT TO PROMOTE ACCESS TO FAMILY MEDICINE AND SPECIALIZED MEDICINE SERVICES

"**CHAPTER I**

"GENERAL PROVISIONS

"**1.** The purpose of this Act is to optimize the utilization of the medical and financial resources of the health system with a view to improving access to family medicine and specialized medicine services.

"**2.** For the purposes of this Act,

(1) the expression "institution" means a public institution or a private institution under agreement within the meaning of the Act respecting health services and social services (chapter S-4.2);

(2) the expression "president and executive director" also means the executive director of a private institution under agreement;

(3) the regional department of general medicine is the one established under section 417.1 of the Act respecting health services and social services and it exercises the responsibilities conferred on it under the authority of the president and executive director of the integrated health and social services centre, within the meaning of the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2), to which it belongs.

"**3.** The institutions referred to in Schedule I are not subject to this Act.

"**CHAPTER II**

"ACCESS TO SERVICES

"**DIVISION I**

"OBLIGATIONS

"§1. — *Family medicine*

"**4.** Every general practitioner subject to an agreement entered into under section 19 of the Health Insurance Act (chapter A-29) must, to the extent prescribed by government regulation,

(1) provide, individually or with other physicians within a family medicine group, medical care to a minimum caseload of patients; and

(2) perform, for the benefit of the users of an institution, a minimum number of hours of medical activities that is authorized by the regional department of general medicine in the general practitioner's region in accordance with section 7.

The government regulation may, in particular, prescribe

(1) the age as of which a physician is exempted from those obligations;

(2) the terms governing the medical care provided to patients;

(3) the minimum patient caseload;

(4) the medical activities that may be authorized under section 7;

(5) the minimum number of hours of medical activities that must be performed;

(6) the special rules that apply when a physician wishes to engage in medical activities in more than one region; and

(7) any other condition a physician must comply with to fulfil those obligations.

"**5.** Every institution's director of professional services determines, in accordance with the directives the Minister sends to the institutions, the number of hours of medical activities available in each centre operated by the institution and informs the regional department of general medicine in the director's region.

The regional department informs the physicians, in particular on the website of the integrated health and social services centre to which it belongs, of the medical activities available in its region.

“**6.** All general practitioners must send the regional department of general medicine in the region where they carry on most of their medical practice an application indicating which available medical activities they wish to engage in. The application must indicate, for each activity, the number of hours the physician wishes to perform.

“**7.** The regional department of general medicine authorizes the physician to perform the minimum number of hours of medical activities required under subparagraph 2 of the first paragraph of section 4, according to the priorities established by government regulation and taking into account the choice indicated by the physician, subject to the required privileges being granted to the physician in accordance with section 242 of the Act respecting health services and social services.

Despite the first paragraph, the regional department may, for the purpose of responding adequately to the needs in its region and in the circumstances prescribed by government regulation, authorize a physician who so requests to perform more than the required minimum number of hours of medical activities. Such a physician is exempted from providing medical care, for the purposes of subparagraph 1 of the first paragraph of section 4, to the caseload of patients determined by government regulation. The regional department informs the Régie de l’assurance maladie du Québec (the Board) of the exemption.

“**8.** The regional department may, on its own initiative and for the purpose of responding adequately to the needs in its region, revise the authorization granted to a physician; if it does, it must notify him or her at least 90 days beforehand. The regional department may also, at any time, revise such an authorization at the physician’s request.

“**9.** The hours of temporary support that a physician performs under section 61 of the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies must be included when calculating the number of authorized medical activity hours to be performed by the physician.

“**10.** All general practitioners must, before ceasing to provide medical care to a patient, take the necessary steps to ensure that another physician takes over as provided for in the Code of ethics of physicians (chapter M-9, r. 17).

If no other physician has taken over by the time a physician ceases to provide medical care to a patient, the physician must, after obtaining the patient’s consent, register the patient in the information system, mentioned in the sixth paragraph of section 2 of the Act respecting the Régie de l’assurance maladie du Québec (chapter R-5), which is designed to allow every insured person, within the meaning of the Health Insurance Act, to find a physician who agrees to provide medical care to the person. A government regulation determines the requirements for using the system, including the information that must be entered in it.

“**11.** All general practitioners subject to an agreement entered into under section 19 of the Health Insurance Act must, to the extent prescribed by government regulation, make themselves available to insured persons within the meaning of that Act by using the medical appointment system mentioned in the sixth paragraph of section 2 of the Act respecting the Régie de l’assurance maladie du Québec. To that end, all physicians must publish their hours of availability in the system and a certain percentage, determined by that regulation, of those hours must be from Monday to Friday, before 8:00 a.m. and after 7:00 p.m., as well as on Saturday and Sunday.

The regulation provided for in this section must determine, among other particulars, the requirements for using the system and the information that must be entered in it.

“**12.** Every general practitioner subject to an agreement entered into under section 19 of the Health Insurance Act must, before practising in a region, obtain from the region’s regional department of general medicine a notice of compliance with the regional medical staffing plan referred to in section 97 of the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies. The general practitioner may then practise in the region in compliance with the obligations set out in the notice.

Such a physician must obtain a new notice of compliance when he or she wishes to modify those obligations or wishes to start a primary care family medicine practice or move it to a different location.

“§2. — *Specialized medicine*

“**13.** Every medical specialist subject to an agreement entered into under section 19 of the Health Insurance Act and whose specialty is specified by government regulation must, to the extent prescribed in the regulation, participate in the specialized services priority access mechanism established by the Minister. The regulation must determine, among other particulars, the periods and frequency of participation in the mechanism, the requirements for using the mechanism and the information the physician must provide.

In connection with his or her participation in the mechanism, a medical specialist must, at the request of a general practitioner or another health professional specified by government regulation, provide medical consultations, elsewhere than in the emergency department of an institution, to patients who are not users admitted to a centre operated by an institution.

“**14.** Every medical specialist whose specialty is specified by government regulation and who practises in a department or service of a hospital centre operated by an institution must, to the extent prescribed in the regulation, ensure, as attending physician together with the other physicians with the same specialty in the same department or service, the management and medical care of users admitted to the centre.

“**15.** Every medical specialist who practises in a hospital centre operated by an institution must

(1) follow up, at the centre’s emergency department, on consultation requests the specialist receives between 8 a.m. and 4 p.m. within the time determined by government regulation;

(2) provide specialized or superspecialized services to users who are registered under the specialist’s name on the access list for specialized or superspecialized services referred to in section 185.1 of the Act respecting health services and social services, in the proportion and subject to any other condition prescribed by government regulation.

“**DIVISION II**

“EXEMPTIONS

“**16.** General practitioners may, in the cases and on the conditions prescribed by government regulation, apply to the regional department of general medicine in the region where they carry on most of their medical practice to be exempted from all or some of their obligations under the first paragraph of section 4 or sections 11 and 12.

Medical specialists may, in the cases and on the conditions prescribed by government regulation, apply to the president and executive director of the institution where they practise to be exempted from all or some of their obligations under section 13 or 14.

Exceptionally, the regional department or the president and executive director, as applicable, may, in a case that is not covered by regulation and for a serious reason, in particular to meet a specific need of the users an institution serves, temporarily exempt a physician who has applied for an exemption from all or some of the physician’s obligations referred to in the first and second paragraphs.

The regional department or the president and executive director must respond to every application within 15 days of receiving it.

The regulation referred to in the first paragraph must set out the conditions for exemption applicable to general practitioners who carry on all or some of their medical practice in one of the institutions listed in Schedule I or within 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 (chapter S-5). Such general practitioners must submit their application for an exemption to the regional department of general medicine designated by the Minister.

“**17.** Physicians who receive an exemption must without delay inform the regional department of general medicine or the president and executive director

of the institution that granted it of any change in their circumstances that could call into question the physicians' entitlement to the exemption.

"**18.** If the regional department or the president and executive director concludes that the reason for which a physician was granted an exemption no longer exists, the exemption is withdrawn. Before making a decision to that effect, the regional department or the president and executive director must give the physician an opportunity to submit observations. The physician must submit observations within 30 days after receiving an invitation to do so from the regional department or the president and executive director, as applicable.

"**19.** The regional department or the president and executive director notifies any decision under section 16 or 18 to the physician as soon as possible.

In addition, the regional department informs the Board of any decision affecting the minimum caseload of patients to whom a general practitioner must provide medical care under subparagraph 1 of the first paragraph of section 4 or the general practitioner's obligation under section 11.

"**20.** Any person with the authority to attest any fact establishing a physician's entitlement to an exemption is required to provide any information required for the purposes of this division to the regional department of general medicine or to the president and executive director of an institution, at either's request. The information provided must not allow a patient to be identified.

"**DIVISION III**

"VERIFICATION AND SANCTION

"§1. — *Verification of fulfillment of obligations*

"**21.** The Board is responsible for verifying fulfillment of an obligation under subparagraph 1 of the first paragraph of section 4 or under section 10 or 11, the regional department of general medicine is responsible for verifying fulfillment of an obligation under section 6 or 12, and the director of professional services of the institution concerned is responsible for verifying compliance with an authorization granted under section 7 or fulfillment of an obligation under section 14 or 15.

In addition, the president and executive director of the integrated health and social services centre is responsible for verifying fulfillment of the obligation under section 13 by any medical specialist who practises in the territory served by the centre. For that purpose, physicians who practise in a private health facility must provide the president and executive director with any information the latter requires that is necessary to carry out that responsibility. The information provided must not allow a patient to be identified.

“**22.** The Government may, by regulation, prescribe the periods, measures or any other parameter used to verify fulfillment of any of a physician’s obligations.

“§2.—*Physician in default, authorization withdrawal and reduction calculation*

“**23.** If the president and executive director of an institution concludes that a physician failed to fulfill the obligation under section 13, he or she declares the physician to be in default. After being informed by the director of professional services or the regional department of general medicine, and if of the opinion that a physician has failed to fulfill an obligation or comply with an authorization under section 6, 7, 12, 14 or 15, the president and executive director declares the physician to be in default.

Before rendering such a decision, the president and executive director must give the physician an opportunity to submit observations. The physician must submit observations within 30 days after receiving an invitation to do so from the president and executive director. The latter notifies the decision to the physician within 14 days and informs the Board.

“**24.** If the Board concludes that a general practitioner has failed to fulfill an obligation under subparagraph 1 of the first paragraph of section 4 or under section 10 or 11, it declares the physician to be in default and notifies the decision to him or her as soon as possible. Before rendering such a decision, the Board must give the physician an opportunity to submit observations. The physician must submit observations within 30 days after receiving an invitation to do so from the Board.

“**25.** The regional department of general medicine may, at the request of the president and executive director of the institution, withdraw the authorization granted to a general practitioner who has been declared to be in default more than once if the situation significantly affects the services the institution provides. The regional department notifies its decision to the physician as soon as possible and informs the Board. Before rendering its decision, the regional department must give the physician an opportunity to submit observations. The physician must submit observations within 30 days after receiving an invitation to do so from the regional department.

On granting a new authorization in accordance with section 7 to a physician referred to in the first paragraph, a regional department of general medicine informs the Board.

“**26.** The remuneration of a physician who has been declared to be in default is reduced by an amount determined in accordance with the rules prescribed by government regulation.

On declaring a physician, or being informed that a physician has been declared, to be in default under this subdivision, the Board calculates the amount

of the reduction applicable to the physician's remuneration and notifies its decision to the physician as soon as possible. The decision specifies the nature of the default for which a reduction is being applied.

"§3. — *Proceedings before the Administrative Tribunal of Québec*

"**27.** A physician who believes he or she has been wronged by a decision rendered under the first or second paragraph of section 16 or under section 18 may, within 60 days of notification of the decision, contest it before the Administrative Tribunal of Québec. In such a case, the Tribunal may rule both on the application and, if applicable, on any default arising from the contested decision as well as on the amount of the applicable reduction.

Moreover, a physician who believes he or she has been wronged by a decision rendered under section 23, 24 or 26 may, within 60 days of notification of a decision referred to in section 26, contest the decision before the Administrative Tribunal of Québec.

The Administrative Tribunal of Québec informs the Board of any contestation submitted to it under this section.

"§4. — *Application of the reduction*

"**28.** The Board recovers from a physician referred to in section 26, by compensation or otherwise, the amount of the reduction applicable to the physician's remuneration.

The Board recovers the amount as of the notification date of the decision rendered under the second paragraph of section 26.

If the Board cannot recover the amount of the reduction by way of compensation, it may issue a certificate. The certificate may not be issued until 60 days have elapsed since the notification date of the decision rendered under the second paragraph or, as applicable, until the expiry of a 30-day period following the date of the decision of the Administrative Tribunal of Québec confirming all or part of the Board's decision. The certificate states the physician's name and address and attests the expiry of the applicable period as well as the reduction amount. On the filing of the certificate with the office of the competent court, the decision becomes enforceable as if it were a judgment of that court that has become final, and it has all the effects of such a judgment. If, after the certificate is issued, the Minister of Revenue allocates, in accordance with section 31 of the Tax Administration Act (chapter A-6.002), a refund owed to a physician under a fiscal law to the payment of the amount of the reduction, the allocation interrupts prescription as regards the recovery of that amount.

“**CHAPTER III**

“REPORTING

“**29.** Every institution must report on the application of this Act in a separate section of its annual activitiy report.

The Minister may require any institution to provide, in the form and within the time the Minister determines, any information the Minister requires on the functions the president and executive director, director of professional services or regional department of general medicine exercises under this Act. The information provided must not allow a patient or physician to be identified.

“**CHAPTER IV**

“AMENDING PROVISIONS

“HEALTH INSURANCE ACT

“**30.** Section 19 of the Health Insurance Act (chapter A-29) is amended

(1) by striking out the fifth and eighth paragraphs;

(2) by replacing “sixth” in the ninth paragraph by “fifth”.

“**31.** Section 19.1 of the Act is amended by replacing “twelfth” in the second paragraph by “tenth”.

“**32.** Section 22 of the Act is amended

(1) by replacing the ninth and tenth paragraphs by the following paragraphs:

“No payment may be charged to or received from any insured person, directly or indirectly, for costs incurred for insured services provided by a health professional who is subject to the application of an agreement or by a professional who has withdrawn. Such costs include those related to

(1) the operation of a private health facility or a specialized medical centre within the meaning of the Act respecting health services and social services (chapter S-4.2);

(2) services, supplies, medications and equipment required to provide an insured service, as well as to perform diagnostic tests related to such a service.

Such costs do not include those related to services not considered insured that are required before, during or after the provision of an insured service.

In addition, directly or indirectly requiring an insured person to pay for access to an insured service, and granting an insured person privileged access to such a service in exchange for payment, are prohibited.

Despite the prohibitions set out in the ninth and eleventh paragraphs, the Government may, by regulation, prescribe the cases and conditions in and on which a payment is authorized.";

(2) by replacing "eleventh" and "ninth" in the twelfth paragraph by "thirteenth" and "ninth or eleventh", respectively.

"**33.** The Act is amended by inserting the following section after section 22:

"**22.0.0.0.0.1.** Before making a regulation under the twelfth paragraph of section 22, the Government must consult the Institut national d'excellence en santé et en services sociaux.

At the time the draft regulation is published in the *Gazette officielle du Québec,* the Minister shall make public the assessments used in establishing any tariff set out in the regulation."

"**34.** The Act is amended by inserting the following section after section 22.0.0.0.1:

"**22.0.0.0.2.** The Government may, by regulation, prescribe the maximum tariff that may be demanded from an insured person for a service of an administrative nature related to a non-insured service or a service not considered insured provided by a physician who is subject to the application of an agreement and who practises in a private health facility or specialized medical centre within the meaning of the Act respecting health services and social services (chapter S-4.2) or provided by a physician who has withdrawn and who practises in a private health facility.

The Government may also, by regulation, prescribe the maximum tariff that may be demanded from an insured person for a service provided by a non-participating physician.

A physician who contravenes a provision of a regulation made under this section is guilty of an offence and is liable to a fine of $1,000 to $2,000 and, for a subsequent offence, to a fine of $2,000 to $5,000."

"**35.** Section 22.0.0.1 of the Act is amended

(1) by replacing "the tariff of fees for services, supplies or accessory costs prescribed or provided for in an agreement that the physician may charge an insured person, in accordance with the ninth paragraph of section 22" in the first paragraph by "the tariff of fees that the physician may charge an insured person under a government regulation made under this Act";

(2) by replacing "charged, directly or indirectly, to" in the second paragraph by "directly or indirectly charged to or received from";

(3) by replacing "of fees for any accessory services, supplies or costs" in the third paragraph by "for the fees mentioned in the first paragraph";

(4) by replacing "accessory services, supplies and costs" in the fifth paragraph by "fees".

"**36.** Section 22.0.1 of the Act is amended by striking out "or agreements" in the first paragraph.

"**37.** Section 65 of the Act is amended by replacing the fourth paragraph by the following paragraph:

"The Board is bound to disclose to every institution and regional department of general medicine governed by the Act respecting health services and social services (chapter S-4.2) the information concerning the remuneration of a physician that is required for verifying fulfillment of any obligation under the Act to promote access to family medicine and specialized medicine services (2015, chapter 25, section 1). The information must specify, in particular, for each physician, the proportion of his or her practice carried on in each region and, as applicable, each territory identified in the primary care family physician distribution plan prepared under the second paragraph of section 91 of the Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2). The Board shall also produce and send to the Minister of Health and Social Services the statistics the Minister deems necessary for preparing and assessing the implementation of any primary care family physician distribution plan. The information disclosed under this paragraph must not allow an insured person to be identified."

"**38.** The Act is amended by inserting the following section after section 65.0.3:

"**65.0.4.** The Board shall use the information obtained for the carrying out of this Act to exercise the functions provided for in the sixth paragraph of section 2 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5).

It shall also use that information to exercise the functions assigned to it by the Act to promote access to family medicine and specialized medicine services (2015, chapter 25, section 1)."

"**39.** Section 69.0.1.1 of the Act is amended by replacing "seventh and eighth paragraphs" by "sixth paragraph".

"ACT RESPECTING PRESCRIPTION DRUG INSURANCE

"**40.** Section 8.1 of the Act respecting prescription drug insurance (chapter A-29.01) is amended by adding the following sentence at the end: "Such fees, except those claimed for the filling or renewing of a prescription, may not exceed the tariff established in the agreement."

"ACT RESPECTING ADMINISTRATIVE JUSTICE

"**41.** Section 25 of the Act respecting administrative justice (chapter J-3) is amended by replacing "and 14" in the second paragraph by ", 14 and 15".

"**42.** Section 3 of Schedule I to the Act is amended by adding the following paragraph at the end:

"(15) proceedings under section 27 of the Act to promote access to family medicine and specialized medicine services (2015, chapter 25, section 1)."

"ACT RESPECTING THE MINISTÈRE DE LA SANTÉ ET DES SERVICES SOCIAUX

"**43.** The Act respecting the Ministère de la Santé et des Services sociaux (chapter M-19.2) is amended by inserting the following section after section 10.3:

"**10.4.** The Minister may, with the approval of the Conseil du trésor, establish a program by regulation to promote the practice of family medicine in family medicine groups. The regulation may, among other things, prescribe the terms governing the medical care provided to patients by physicians involved in the program, including the hours during which physicians must be available.

The Minister may, for the purposes of the program, issue directives to the institutions concerning, among other things, the allocation of the resources provided for in the program."

"ACT TO MODIFY THE ORGANIZATION AND GOVERNANCE OF THE HEALTH AND SOCIAL SERVICES NETWORK, IN PARTICULAR BY ABOLISHING THE REGIONAL AGENCIES

"**44.** The Act to modify the organization and governance of the health and social services network, in particular by abolishing the regional agencies (chapter O-7.2) is amended by inserting the following section after section 55:

"**55.1.** In addition to the requirements set out in sections 184 and 186 of the Act, the part of an organization plan developed under one of those sections must provide for the distribution of the number of general practitioners and, if applicable, medical specialists, for each of the facilities maintained by the institution or by group of facilities determined according to the territory specified by the Minister.

The Minister may also send directives to an institution concerning the preparation of its organization plan. The directives may prescribe, in particular, the terms governing the distribution of physicians among the facilities as well as the applicable terms for determining the number, which may vary according to whether they are general practitioners or medical specialists.

The Minister may, for the purposes of the primary care family physician distribution plan prepared under the second paragraph of section 91, modify a medical and dental staffing plan he or she authorized. The Minister may also, if he or she considers it warranted by exceptional circumstances, and on the conditions he or she sets, authorize an institution to depart from the latter plan."

"**45.** Section 71 of the Act is amended by striking out "the specific medical activities of physicians who are under an agreement referred to in section 360 or section 361.1 of the Act and" in paragraph 6.

"**46.** Section 81 of the Act is amended by striking out "subject to an agreement referred to in section 360 of the Act".

"**47.** Section 86 of the Act is repealed.

"**48.** Section 91 of the Act is amended by adding the following paragraphs at the end:

"Within the scope of the functions set out in section 377, the Minister annually prepares a primary care family physician distribution plan. The plan identifies the various territories of a region where it is a priority to meet primary care family medicine needs and the level of those needs.

The Minister may amend the plan during the course of the year."

"**49.** Section 97 of the Act is amended by adding the following paragraphs at the end:

"In addition, in exercising its responsibility to ensure the implementation and application of the part of the regional medical staffing plan relating to general practitioners, the regional department of general medicine must authorize every general practitioner who is subject to an agreement entered into under section 19 of the Health Insurance Act (chapter A-29) to practise in the region. To that end, it issues each physician a notice of compliance with the regional medical staffing plan.

The notice of compliance is issued subject to the number of general practitioners authorized in the regional medical staffing plan and in keeping with the primary care family physician distribution plan established under the second paragraph of section 91.

For the purpose of meeting the needs identified in the regional medical staffing plan and the primary care family physician distribution plan, the regional department of general medicine may set out in the notice of compliance, in accordance with the directives sent to it by the Minister, obligations relating to medical practice territories and the proportion of a physician's practice that must be carried on in the region or a territory of the region.

The Government may, by regulation, establish the terms that apply to applications for or the issue of notices of compliance."

"ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

"**50.** Section 2 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) is amended

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

"The Board shall carry out any mandate entrusted to it by the Minister of Health and Social Services.";

(2) by adding "and the Act to promote access to family medicine and specialized medicine services (2015, chapter 25, section 1)" at the end of the fourth paragraph;

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

"The Board shall set up a system designed to allow every insured person, within the meaning of the Health Insurance Act (chapter A-29), to find a physician who agrees to provide medical care to the person. It shall also set up a system designed to allow every insured person to make an appointment with a general practitioner who is subject to an agreement entered into under section 19 of that Act. The Board must, at the Minister's request, evaluate the performance of these systems. The information from the systems that the Board must communicate to the Minister for health and social services assessment and evaluation purposes may be prescribed by government regulation. Subject to the access to information granted to the users of these systems, the information they contain benefits from the same protection as that provided for in Division VII of the Health Insurance Act."

"**51.** Section 2.0.8 of the Act is amended by replacing "fifth" in the first paragraph by "seventh".

"**52.** Section 2.0.10 of the Act is amended by replacing "fifth" in the second paragraph by "seventh".

"ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

"**53.** Section 184 of the Act respecting health services and social services (chapter S-4.2) is amended by inserting "and the Minister's directives referred to in section 5 of the Act to promote access to family medicine and specialized medicine services (2015, chapter 25, section 1)" after "disposal" in the first paragraph.

"**54.** Section 186 of the Act is amended by inserting "and the Minister's directives referred to in section 5 of the Act to promote access to family medicine and specialized medicine services (2015, chapter 25, section 1)" after "disposal" in the first paragraph.

"**55.** Section 195 of the Act is amended by adding the following paragraph at the end:

"The executive director must also, when a director of professional services has not been appointed by the institution, or in his or her absence, exercise the responsibilities referred to in paragraph 4.1 of section 204."

"**56.** Section 204 of the Act is amended by inserting the following paragraph after paragraph 4:

"(4.1) exercise the responsibilities conferred on him or her by the Act to promote access to family medicine and specialized medicine services (2015, chapter 25, section 1);".

"**57.** Section 240 of the Act is amended by replacing "the cases provided for in sections 243.1 and" by "the case provided for in section".

"**58.** Section 248 of the Act is amended by inserting "and the Minister" after "the executive director" in the first paragraph.

"**59.** Section 340 of the Act is amended by striking out "the special medical activities of physicians who are under agreement pursuant to section 360 or section 361.1 and" in subparagraph 5 of the second paragraph.

"**60.** Section 352 of the Act is amended by replacing "special medical activities of physicians who are under agreement pursuant to section 360" by "medical activities performed by general practitioners in accordance with the Act to promote access to family medicine and specialized medicine services (2015, chapter 25, section 1)".

"**61.** Sections 360 to 366.1 of the Act are repealed.

"**62.** Section 377 of the Act is amended by striking out ", the number of physicians required to perform the specific activities referred to in section 361," in the first paragraph.

“**63.** Section 377.1 of the Act is amended by replacing “sixth” by “fifth”.

“**64.** Section 417.2 of the Act is amended by striking out subparagraph 5 of the first paragraph.

“**65.** Section 417.5 of the Act is replaced by the following section:

“**417.5.** The agency shall appoint, from among the members referred to in subparagraphs 1 and 2 of the first paragraph of section 417.3 and after consulting with the supervisory committee, the department head of the regional department of general medicine who is responsible for its management.

No department head of the regional department of general medicine may hold employment or a position or an office within the Fédération des médecins omnipraticiens du Québec or an association connected with it or act on their behalf. Moreover, a department head may not receive from them, directly or indirectly, any remuneration or benefit of any kind.

The agency shall remove from office any department head of the regional department of general medicine who contravenes the second paragraph.”

“**66.** Section 530.53 of the Act is amended by striking out “and specific medical activities”.

“**67.** Section 530.57 of the Act is repealed.

“**CHAPTER V**

“MISCELLANEOUS AND TRANSITIONAL PROVISIONS

“**68.** The first regulation made under Chapter II must be examined by the competent committee of the National Assembly for a period not exceeding six hours before it is approved by the Government.

“**69.** Despite section 19 of the Health Insurance Act (chapter A-29) and any stipulation of an agreement under that section, if the Minister is of the opinion that certain amendments to the terms and conditions of remuneration applicable to physicians would improve access to insured services within the meaning of that Act and that an agreement cannot be reached on the amendments with the representative organization concerned within a time the Minister considers reasonable, the Minister may make the amendments, with the approval of the Conseil du trésor.

The amendments bind the parties and apply from the date of their publication on the website of the Régie de l’assurance maladie du Québec. They are not subject to the Regulations Act (chapter R-18.1).

“**70.** Section 69 ceases to have effect on the date set by the Government or not later than 31 March 2020.

The amendments made by the Minister under section 69, in force on the date that section ceases to have effect, remain in force until amended or replaced in accordance with an agreement entered into under section 19 of the Health Insurance Act.

"**71.** The provisions of this Act and of any regulation prevail over any conflicting provisions of any agreement entered into under section 19 of the Health Insurance Act.

"**72.** The Minister publishes the following information every three months for the territory of each integrated health and social services centre and for all those territories combined:

(1) the percentage of insured persons, within the meaning of the Health Insurance Act, who are provided medical care by a general practitioner who is subject to an agreement entered into under section 19 of that Act;

(2) the average patient fidelity rate achieved by all general practitioners combined;

(3) for each family medicine group, the total caseload of insured persons who are provided medical care by general practitioners included in the family medicine group, and the patient fidelity rate achieved by those physicians;

(4) the total number of visits made to the emergency room of a health and social services institution and for which the triage priority, established in accordance with the Canadian Triage and Acuity Scale for emergency departments, is level 4 or 5, as well as the proportion of that number in relation to all visits to the emergency department;

(5) the average wait time to obtain an appointment with a general practitioner using the medical appointment system mentioned in the sixth paragraph of section 2 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5);

(6) the average wait time to obtain an appointment with a medical specialist by a person who has been registered for over six months in the specialized services priority access mechanism.

The information published must not allow the insured persons or physicians concerned to be identified.

"**73.** The Lettre d'entente n° 245 concernant la prise en charge et le suivi de tout patient sans médecin de famille sur référence ou non du guichet d'accès du CSSS and the Lettre d'entente n° 246 concernant le suivi et le financement de la mesure relative à la prise en charge du patient sans médecin de famille sur référence ou non du guichet d'accès du CSSS, entered into by the Minister of Health and Social Services and the Fédération des médecins omnipraticiens

du Québec and approved by Conseil du trésor decision C.T. 213628 dated 11 February 2014, cease to have effect on 28 November 2014.

"**74.** The Entente particulière ayant pour objet les activités médicales particulières, entered into by the Minister of Health and Social Services and the Fédération des médecins omnipraticiens du Québec and approved by Conseil du trésor decision C.T. 210874 dated 6 December 2011, ceases to have effect on (*insert the date of coming into force of this section*), except paragraph 5.1 of that agreement, which ceases to have effect on 31 December 2015 with regard to the undertakings referred to in section 77.

"**75.** Paragraphs 15.01 to 15.07 of the Entente particulière relative aux services de médecine de famille, de prise en charge et de suivi de la clientèle, entered into by the Minister of Health and Social Services and the Fédération des médecins omnipraticiens du Québec and approved by Conseil du trésor decision C.T. 211816 dated 31 July 2012, cease to have effect on (*insert the date of coming into force of this section*).

"**76.** The services, supplies or accessory costs that, under an agreement entered into under section 19 of the Health Insurance Act, could be billed by a health professional who was subject to that agreement or by a professional who had withdrawn under the ninth paragraph of section 22 of that Act, as it read before 9 November 2015, may continue to be billed until the coming into force of the first regulation made under the twelfth paragraph of section 22 of that Act, enacted by section 32.

The tariff of fees for services, supplies or accessory costs is subject to the requirements set out in section 22.0.0.1 of that Act.

"**77.** Any undertaking by a physician under section 363 of the Act respecting health services and social services (chapter S-4.2), in force on (*insert the date of coming into force of this section*), ceases to have effect on the earlier of the following dates:

(1) the expiry date of the undertaking;

(2) (*insert the date that precedes the date of coming into force of this section*).

However, a general practitioner who, on 31 December 2017, has been performing an activity listed in any of subparagraphs 1 to 5 of the second paragraph of section 361 of the Act respecting health services and social services, as it read on that date, for at least one year has priority with respect to obtaining authorization for medical activity hours authorized in accordance with the first paragraph of section 7 for the same activity, if applicable. If, because of the implementation of the Minister's directives referred to in the first paragraph of section 5, more than one physician has priority to perform the same medical activity, the hours are authorized for the physician whose initial date of billing to the Board is the earliest.

“**78.** The Minister must, not later than (*insert the date that is two years after the date of coming into force of this section*), report to the Government on the implementation of this Act and, subsequently every five years, on the advisability of amending it.

The report is tabled in the National Assembly by the Minister within 30 days or, if the Assembly is not sitting, within 30 days of resumption.

“**79.** Every general practitioner who, on (*insert the date that precedes the date of coming into force of section 12*), holds a notice of compliance issued by the regional department of general medicine in the region where he or she practises, under the Entente particulière relative au respect des plans régionaux d’effectifs médicaux (PREM) entered into by the Minister of Health and Social Services and the Fédération des médecins omnipraticiens du Québec and approved by Conseil du trésor decision C.T. 200809 dated 23 March 2004, is deemed to have obtained a notice of compliance with the regional medical staffing plan from that regional department under section 12.

“**80.** The Minister of Health and Social Services is responsible for the administration of this Act.

“SCHEDULE I
“(*Section 3*)

“The following institutions are not subject to this Act:

(1) those governed by Part IV.1, Part IV.2 and Part IV.3 of the Act respecting health services and social services (chapter S-4.2);

(2) the Centre intégré de santé et de services sociaux de la Côte-Nord, with respect to the facilities indicated on the permits in force on 31 March 2015 for the Centre de santé et de services sociaux de la Basse-Côte-Nord, the Centre de santé et de services sociaux de l’Hématite and the Centre de santé et de services sociaux de la Minganie.”

PART II

AMENDMENTS RELATING TO ASSISTED PROCREATION

ACT RESPECTING CLINICAL AND RESEARCH ACTIVITIES RELATING TO ASSISTED PROCREATION

2. Section 8 of the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01) is replaced by the following section:

“**8.** A research project concerning assisted procreation activities or using embryos that resulted from such activities but were not used for that purpose must be approved and monitored by the research ethics committee established by the Minister under article 21 of the Civil Code.

The Government may, by regulation, determine the conditions to be respected by a research project using embryos that resulted from assisted procreation activities but were not used for that purpose."

3. Section 10 of the Act is replaced by the following sections:

"**10.** In order to raise the quality, safety and ethical standards of assisted procreation activities, the Collège des médecins du Québec draws up guidelines on assisted procreation and ensures that they are followed. The Minister sees to the dissemination of the guidelines.

The guidelines must pertain to, among other factors, the importance of favouring the least invasive techniques based on medical indication, the risk factors for the health of the woman and the child, the conditions of access to preimplantation genetic diagnosis, the period of sexual relations or number of artificial inseminations that must precede an *in vitro* fertilization activity, if applicable, and the criteria, including the woman's age, and the success rates to be considered when a treatment is chosen.

The Collège des médecins du Québec reports on the application of this section in a separate section of its annual report.

"**10.1.** In his or her analysis intended to determine whether assisted procreation activities should be carried out and to select an appropriate treatment under the guidelines provided for in section 10, the physician must ensure that such an activity does not pose a serious risk to the health of the person or of the child to be born.

The physician's analysis must be entered in the person's medical record.

"**10.2.** If a physician has reasonable grounds to believe that the party or parties to the parental project are likely to endanger the safety or development of any child born of the assisted procreation but wishes to pursue his or her professional relationship with the party or parties, the physician must obtain a positive assessment of the party or parties, carried out by a member of the Ordre des psychologues du Québec or the Ordre des travailleurs sociaux et des thérapeutes conjugaux et familiaux du Québec.

The member of the order is selected by the party or parties to the parental project from a list provided by the order concerned and sent to the Minister.

The assessment is carried out, at the expense of the party or parties to the parental project, on the basis of criteria agreed on by the two professional orders and the Minister. The Minister sees to the dissemination of the assessment criteria.

The Government may, by regulation, determine the conditions applicable to the assessment procedure.

“**10.3.** In the course of an *in vitro* fertilization activity, only one embryo may be transferred into a woman.

However, taking into account the quality of embryos, a physician may decide to transfer two embryos if the woman is 37 years of age or over. The reasons for the decision must be entered in the woman’s medical record.

“**10.4.** No person operating in the health and social services sector may direct a person to an assisted procreation clinic outside Québec to receive assisted procreation services that are not in conformity with the standards set out in or provided for by this Act or the regulations.”

4. Section 11 of the Act is amended by adding the following sentence at the end of the first paragraph: “However, if *in vitro* fertilization activities are carried out at the centre, the director of the centre must hold a specialist’s certificate in reproductive and infertility gynaecological endocrinology.”

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

“**14.1.** Any clinical education or training services relating to assisted procreation must be provided at a facility maintained by a health and social services institution within the meaning of the Act respecting health services and social services (chapter S-4.2).”

6. Section 26 of the Act is repealed.

7. Section 30 of the Act is amended by inserting the following paragraph after paragraph 2:

“(2.1) prescribe the conditions relating to the assessment procedure provided for in section 10.2;”.

8. Section 34 of the Act is amended

(1) by replacing “or before suspending or revoking a licence” in the first paragraph by “suspending or revoking a licence, or subjecting a licence to any condition, restriction or prohibition”;

(2) by replacing “to renew the licence” in the second paragraph by “to issue, modify or renew the licence, or subject the licence to a condition, restriction or prohibition”.

9. Section 35 of the Act is amended by replacing “or revoked” in the first paragraph by “or revoked, or is subject to a condition, restriction or prohibition”.

10. Section 36 of the Act is replaced by the following sections:

“**36.** A person who contravenes section 6, 8, 10.4 or 15 is guilty of an offence and is liable to a fine of $5,000 to $50,000 in the case of a natural person and $15,000 to $150,000 in all other cases.

“**36.1.** A physician who contravenes the first paragraph of section 10.2 or section 10.3 is guilty of an offence and is liable to a fine of $5,000 to $50,000.

“**36.2.** The director of a centre who contravenes the second paragraph of section 11 is guilty of an offence and is liable to a fine of $5,000 to $50,000.

“**36.3.** A centre for assisted procreation that

(1) contravenes the first or third paragraph of section 11 or section 13, 16 or 24 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 all other cases;

(2) contravenes section 14 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 all other cases;

(3) contravenes section 21 or 23 is guilty of an offence and is liable to a fine of $5,000 to $50,000 in the case of a natural person and $15,000 to $150,000 in all other cases.”

11. Section 37 of the Act is amended by replacing “is liable to a fine of $1,000 to $10,000” by “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 all other cases”.

12. Section 38 of the Act is repealed.

13. Section 39 of the Act is replaced by the following section:

“**39.** Any person who hinders in any way 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 or the regulations is guilty of an offence and is liable to a fine of $5,000 to $50,000 in the case of a natural person and $15,000 to $150,000 in all other cases.”

14. The Act is amended by inserting the following after section 41:

“**41.1.** In determining the penalty, the judge takes into account, among other things, the following aggravating factors:

(1) the seriousness of the harm, or the risk of serious harm, to the health of a person who resorted to assisted procreation activities, or any child born of such activities;

(2) the intentional, negligent or reckless nature of the offence;

(3) the foreseeable character of the offence or the failure to follow recommendations or warnings to prevent it;

(4) the cost to society of making reparation for the injury or damage caused;

(5) the increase in revenues or decrease in expenses that the offender obtained, or intended to obtain, by committing the offence or by omitting to take measures to prevent it.

A judge who, despite the presence of an aggravating factor listed in the first paragraph, decides to impose the minimum fine must give reasons for the decision.

"**CHAPTER VII.1**

"RECOVERY MEASURE

"**41.2.** The Government may claim from a centre for assisted procreation operated by a person or partnership referred to in section 4 the cost of health services that

(1) were provided to a person by a public institution or a private institution under agreement within the meaning of the Act respecting health services and social services (chapter S-4.2); and

(2) resulted directly from an assisted procreation activity that was carried out by the centre for assisted procreation and that does not comply with this Act or the regulations.

An institution may, on its own initiative or at the Minister's request and after having informed the user or the user's representative, communicate to the Minister any information contained in the user's file that is necessary for the recourse referred to in the first paragraph."

HEALTH INSURANCE ACT

15. Section 3 of the Health Insurance Act (chapter A-29) is amended by replacing subparagraph *e* of the first paragraph by the following subparagraphs:

"(*e*) artificial insemination services rendered by a physician; and

"(*f*) fertility preservation services determined by regulation and rendered by a physician."

16. Section 69 of the Act is amended by replacing subparagraph *c*.2 of the first paragraph by the following subparagraph:

"(*c*.2) determine the fertility preservation services that must be considered insured services for the purposes of subparagraph *f* of the first paragraph of section 3 and, if applicable, in which cases and on which conditions they must be considered as such;".

ACT RESPECTING HEALTH SERVICES AND SOCIAL SERVICES

17. Section 19 of the Act respecting health services and social services (chapter S-4.2), amended by section 71 of chapter 2 of the statutes of 2014, is again amended by adding the following paragraph after paragraph 14:

"(15) in the cases and for the purposes set out in the second paragraph of section 41.2 of the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01)."

REGULATION RESPECTING CLINICAL ACTIVITIES RELATED TO ASSISTED PROCREATION

18. Sections 17 and 18 of the Regulation respecting clinical activities related to assisted procreation (chapter A-5.01, r. 1) are repealed.

REGULATION RESPECTING THE APPLICATION OF THE HEALTH INSURANCE ACT

19. Section 22 of the Regulation respecting the application of the Health Insurance Act (chapter A-29, r. 5) is amended

(1) by striking out ", or is required for the purposes of medically assisted procreation in accordance with section 34.4, 34.5 or 34.6" in paragraph *q*;

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

"(*v*) any assisted procreation service, except the artificial insemination services, including services required for ovarian stimulation, referred to in subparagraph *e* of the first paragraph of section 3 of the Act."

20. Division XII.2 of the Regulation is replaced by the following division:

"**DIVISION XII.2**

"FERTILITY PRESERVATION SERVICES

"**34.3.** If rendered to a fertile insured person before any oncological chemotherapy treatment or radiotherapy treatment involving a serious risk of genetic mutation to the gametes or of permanent infertility, or before the complete removal of a person's testicles or ovaries for oncotherapy purposes, the fertility preservation services listed below must be considered insured services for the purposes of subparagraph *f* of the first paragraph of section 3 of the Act:

(*a*) the services required for ovarian stimulation or ovulation induction;

(*b*) the services required to retrieve eggs or ovarian tissue;

(*c*) the services required to retrieve sperm or testicular tissue by medical intervention, including percutaneous epididymal sperm aspiration; and

(*d*) the services required to freeze and store sperm, eggs, ovarian or testicular tissue or embryos for a five-year period."

PART III

TRANSITIONAL AND FINAL PROVISIONS

21. Section 8 of the Act respecting clinical and research activities relating to assisted procreation (chapter A-5.01), enacted by section 2, does not apply to research projects in progress on 10 November 2015 that relate to assisted procreation activities or use embryos that resulted from such activities but were not used for that purpose.

22. The Collège des médecins du Québec must draw up the guidelines on assisted procreation provided for in section 10 not later than 10 February 2016 and update them periodically.

23. Subparagraph *e* of the first paragraph of section 3 of the Health Insurance Act (chapter A-29), subparagraph *c*.2 of the first paragraph of section 69 of the Act, paragraph *q* of section 22 and sections 34.3 to 34.6 of the Regulation respecting the application of the Health Insurance Act (chapter A-29, r. 5), as they read on 9 November 2015, continue to have effect with regard to an insured person, within the meaning of that Act, who

(1) began receiving *in vitro* fertilization services before 11 November 2015, until the end of the ovulatory cycle in which the *in vitro* fertilization services are provided or until there is a pregnancy, whichever occurs first;

(2) began receiving services required for artificial insemination before 11 November 2015, until the artificial insemination has occurred; or

(3) participates with the person referred to in subparagraph 1 or 2 in assisted procreation activities for the duration provided for in those subparagraphs.

For the purposes of subparagraph 1 of the first paragraph, an insured person has begun receiving *in vitro* fertilization services if

(1) the person herself has received services required to retrieve eggs or ovarian tissue; or

(2) the person participating with her in the assisted procreation activity has received, as applicable, services required to retrieve sperm by medical intervention or services required to retrieve eggs or ovarian tissue.

For the purposes of subparagraph 2 of the first paragraph, a person has begun receiving services required for artificial insemination if he or she has received services required for ovarian stimulation or ovulation induction.

24. Embryo cryopreservation services and services required to freeze and store sperm, as part of the services required for assisted procreation, continue to be insured services within the meaning of the Health Insurance Act until 10 November 2018, provided they began before 11 November 2015.

25. This Act comes into force on 10 November 2015, except:

(1) sections 4 to 31, 39, 41, 42, 45 to 47, 49, paragraph 3 of section 50, sections 53, 54, 56, 59 to 68, section 69 to the extent that it concerns general practitioners, and sections 74, 75 and 77 to 79, enacted by section 1, which come into force on the date or dates to be set by the Government;

(2) section 3, to the extent that it enacts section 10.3 of the Act respecting clinical and research activities relating to assisted procreation, and section 18 to the extent that it repeals section 17 of the Regulation respecting clinical activities related to assisted procreation (chapter A-5.01, r. 1), which come into force on 11 November 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 26
AN ACT MAINLY TO MAKE THE ADMINISTRATION OF JUSTICE MORE EFFICIENT AND FINES FOR MINORS MORE DETERRENT

Bill 51
Introduced by Madam Stéphanie Vallée, Minister of Justice
Introduced 3 June 2015
Passed in principle 29 September 2015
Passed 18 November 2015
Assented to 19 November 2015

Coming into force: 19 November 2015, except

(1) sections 1 to 4, 9 to 12, 15 to 21, 24, 25 and 27, which come into force on the date or dates to be set by the Government; and

(2) paragraph 1 of section 35, paragraphs 1 and 3 of section 36 and section 37, which come into force on 1 July 2018.

– 2016-01-01: s. 1
O.C. 1093-2015
G.O., 2015, Part 2, p. 3257

Legislation amended:

Code of Civil Procedure (chapter C-25.01)
Code of Penal Procedure (chapter C-25.1)
Professional Code (chapter C-26)
Interpretation Act (chapter I-16)
Act respecting administrative justice (chapter J-3)
Act respecting transport infrastructure partnerships (chapter P-9.001)
Youth Protection Act (chapter P-34.1)
Act respecting the class action (chapter R-2.1)
Courts of Justice Act (chapter T-16)

Regulation amended:

Regulation respecting toll road infrastructures operated under a public-private partnership agreement (chapter P-9.001, r. 3)

Explanatory notes

This Act amends certain legislative provisions that are under the responsibility of the Minister of Justice and other provisions relating to traffic or toll offences.

(*cont’d on next page*)

Éditeur officiel Québec

Explanatory notes (*cont'd*)

An amendment is made to the Code of Civil Procedure to give the court the power to exempt a party to a proceeding from paying the costs prescribed for each hearing day required to try the merits of the case.

A number of amendments are made to the Code of Penal Procedure. Some clarify certain provisions without modifying their scope. Others make the special trial by default procedure applicable to offences evidenced by an automated camera system in penal proceedings deemed uncontested by the defendant. Under the Act, a case management judge may be designated to exercise the jurisdiction of a trial judge, in particular, to manage the proceedings and rule on pre-trial issues, and a joint hearing may be held if a pre-trial issue is raised in more than one trial. The court is granted the power to order a pre-trial conference. To facilitate the issue of search telewarrants, the Act provides that information under oath may be submitted using various technological means. Lastly, the maximum limit on fines or security that may be imposed on or required from offenders under 18 years of age is raised, and a higher limit is introduced for fines for offences under the Highway Safety Code or the Act respecting off-highway vehicles.

The provisions of the Act respecting transport infrastructure partnerships relating to the ministerial power to designate persons entrusted with reporting toll offences are amended to remove the requirement that the designated persons be employees of the private partner.

The Act also amends the Professional Code and the Act respecting administrative justice to subject disciplinary council chairs to the jurisdiction of the Conseil de la justice administrative as regards the application of their code of ethics. It provides that the Government may dismiss, suspend or reprimand the chair of the disciplinary council of a professional order if the Conseil de la justice administrative so recommends and may remove a disciplinary council chair when it is ascertained by the Conseil de la justice administrative that the chair has a permanent disability. The Government may, moreover, on certain conditions, remove the senior chair of the Bureau des présidents des conseils de discipline or the deputy senior chair from administrative office. The Professional Code is further amended to give the chair of a disciplinary council or the senior chair of the Bureau des présidents des conseils de discipline the power to decide to adjourn a hearing if the circumstances so warrant.

In addition, an amendment to the Interpretation Act is proposed to withdraw the reference to marginal notes which, in the past, appeared beside each of the legislative provisions in the annual compilation of statutes assented to. An amendment to the Youth Protection Act transfers to the Société québécoise d'information juridique the responsibility of redacting the decisions rendered by the Court of Québec in youth protection matters.

The Act respecting the class action is also amended to allow the Fonds d'aide aux recours collectifs to use the sums it holds to pay for the costs of its operations.

Furthermore, the Courts of Justice Act is amended to allow the Court of Appeal to hold sittings in places other than the territories of Ville de Québec and Ville de Montréal, to increase the period considered by a committee on the remuneration of judges and justices of the peace in evaluating judges' remuneration from three to four years and to define that period, to extend the term of office of the members of that committee to four years and to change the date on which their term begins, to update and standardize the designation of the associations representing the various categories of judges in the proceedings of a committee on the remuneration of judges and justices of the peace and of the Conseil de la magistrature, and to add a member appointed among the justices of the peace to the composition of that council.

Lastly, various consequential amendments and transitional provisions are introduced.

Chapter 26

AN ACT MAINLY TO MAKE THE ADMINISTRATION OF JUSTICE MORE EFFICIENT AND FINES FOR MINORS MORE DETERRENT

[*Assented to 19 November 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

CODE OF CIVIL PROCEDURE

1. Article 339 of the Code of Civil Procedure (chapter C-25.01) is amended by adding the following paragraphs at the end:

"A party to a proceeding may, given their financial situation, apply to be exempted from paying the costs prescribed for each hearing day required to try the merits of a case. Such an exemption is exceptionally granted by the court, in whole or in part, taking into account any appropriate factor, including such factors as may be specified by government regulation, if it is shown to the court that paying those costs would result, for that party, in difficulties so excessive that the party would not be able to effectively conduct its case.

An application for such an exemption may be made at any time during the proceeding. It suspends the obligation to pay the costs concerned until the court rules on the application. The decision of the court cannot be appealed. The court may, however, even on its own initiative, revoke an exemption it has granted or review its decision to refuse an exemption if a significant change in the party's financial situation justifies doing so.

The court may not, however, grant such an exemption if it is related to a judicial application or pleading by the party that is clearly unfounded, frivolous or intended to delay or is otherwise abusive."

CODE OF PENAL PROCEDURE

2. Article 51 of the Code of Penal Procedure (chapter C-25.1) is amended by replacing "$100" at the end of the last paragraph by "$500".

3. Article 71 of the Code, amended by section 13 of chapter 51 of the statutes of 1995, is again amended by replacing "a certificate attesting that the defendant did not enter a plea of guilty or not guilty within the time prescribed in article 160 and did not pay the whole or any part of the fine and costs requested" in paragraph 9 by "an attestation or certificate referred to in any of subparagraphs 2 and 5 to 8 of the second paragraph of article 218.4".

4. Article 92 of the Code is amended by replacing “$100” at the end of the last paragraph by “$500”.

5. Article 99 of the Code is amended

(1) by striking out “; an application for a search telewarrant must be supported by an oral statement submitted by telephone or other means of telecommunication and is deemed to be made under oath” in the first paragraph;

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

“In the case of a telewarrant, the application and a statement are made by telephone or by any other means of telecommunication.”

6. Article 100 of the Code is amended

(1) by inserting “by telephone or by any other means of telecommunication that does not allow communication in written form” after “is made” in the first paragraph;

(2) by adding the following sentence at the end of the first paragraph: “The statement is deemed to be made under oath.”;

(3) by replacing “il” after “S’il décerne le télémandat,” in the second paragraph in the French text by “le juge”.

7. Article 101 of the Code is amended by inserting “by telephone or by any other means of telecommunication that does not allow communication in written form” after “applied for a telewarrant” in the first sentence.

8. The Code is amended by inserting the following article after article 101:

“**101.1.** The judge to whom an application for a search telewarrant is made by a means of telecommunication that allows communication in written form shall promptly cause the statement to be filed with the clerk of the Court of Québec in the judicial district where the search is to be made and certify the date and time on which it was received. The statement is deemed to be made under oath if the person making it attests that, to the best of the person’s knowledge, the facts alleged are true.

If the judge issues the telewarrant, the judge shall

(1) complete the original, indicating the number of the telewarrant and the place, date and time of issue of the telewarrant, and sign it;

(2) send the telewarrant to the applicant; the copy received is deemed to be a duplicate of the telewarrant; and

(3) promptly have the original of the telewarrant filed with the clerk of the Court of Québec in the judicial district where the search is to be made.”

9. Article 146 of the Code is amended

(1) by replacing “in the case of an offence coming under Division II of Chapter VI and witnessed personally by a peace officer or a person entrusted with the enforcement of an Act,” in the second paragraph by “if a statement of offence is served in accordance with article 157.2 and all the conditions set out in subparagraphs 1, 2 and 4 of the second paragraph of article 163 are met,”;

(2) by inserting “or, if applicable, to send a declaration referred to in section 592.1 or 592.1.1 of the Highway Safety Code (chapter C-24.2) within the time prescribed by section 592.1 of that Code” after “of the statement” in the second paragraph.

10. Article 157.2 of the Code is replaced by the following article:

“**157.2.** A statement of offence that includes the warning referred to in the second paragraph of article 146 must be served

(1) at the time of the commission of the offence, personally on the defendant or in accordance with article 158 or 158.1, as applicable;

(2) on the defendant, in accordance with article 20, 21, 22 or 23, within 60 days after the date the offence was committed in the case of an offence evidenced by a photograph taken by a photo radar device or a red light camera system;

(3) on the defendant liable for paying the toll and related fees and interest under paragraph 5 of section 13 of the Act respecting transport infrastructure partnerships (chapter P-9.001), in accordance with article 20, 21, 22 or 23, within 60 days after the date the offence under section 417.2 of the Highway Safety Code (chapter C-24.2) was committed, if the offence is evidenced by a photograph taken by a camera described in section 595.1 of that Code; or

(4) on the defendant liable for paying the toll and related fees and interest under paragraph 1, 3 or 6 of section 13 of the Act respecting transport infrastructure partnerships, in accordance with article 20, 21, 22 or 23, within one year after the date the offence under section 417.2 of the Highway Safety Code was committed, if the offence is evidenced by a photograph taken by a camera described in section 595.1 of that Code.”

11. Article 163 of the Code is amended by replacing the second paragraph by the following paragraphs:

“However, a defendant who does not enter a plea or, if applicable, send the declaration referred to in section 592.1 or 592.1.1 of the Highway Safety Code

(chapter C-24.2) and does not pay the whole or any part of the fine and costs requested is deemed not to contest the proceedings if

(1) the offence comes under Division II of Chapter VI;

(2) the offence was witnessed personally by one or more peace officers or persons entrusted with the enforcement of an Act;

(3) the statement of offence was served on the defendant in accordance with any of the paragraphs of article 157.2, as the case may be; and

(4) the defendant was 18 years of age or over at the time the offence was committed.

The second paragraph does not apply if the defendant is a driver or a renter identified in accordance with section 592.1 or 592.1.1 of the Highway Safety Code."

12. Article 168.1 of the Code is amended by replacing "in the case of an offence coming under Division II of Chapter VI" by "in the case of proceedings that the defendant is deemed not to contest under the second paragraph of article 163".

13. The Code is amended by inserting the following division after article 186:

"**DIVISION III**

"PROVISIONS RELATING TO CERTAIN CASES

"**186.1.** If the interests of justice so require, in particular to ensure that evidence is presented without interruption, the chief judge or chief justice of the court before which proceedings are instituted, or the judge he designates, may, on his own initiative, on a party's application or following a hearing that he convenes, designate a case management judge for those proceedings.

Before the trial, the case management judge exercises the jurisdiction of a trial judge and may, in particular, in that capacity,

(1) assist the parties in identifying the witnesses to be heard;

(2) encourage the parties to make admissions and reach agreements;

(3) establish schedules and impose deadlines;

(4) hear pleas of guilty and impose sentences;

(5) assist the parties in identifying the questions to be ruled on during the trial;

(6) encourage the parties to consider any other matters that would promote a fair and efficient trial; and

(7) subject to article 186.3, rule on any issues that can be decided at that stage, including those related to the disclosure and admissibility of evidence, expert witnesses, the Canadian Charter of Rights and Freedoms (Part I of Schedule B to the Canada Act, chapter 11 in the 1982 volume of the Acts of the Parliament of the United Kingdom) or the Charter of human rights and freedoms (chapter C-12).

The case management judge also exercises that jurisdiction to rule on any matter referred to him by the trial judge.

"**186.2.** The case management judge may try a case even if he has, in his capacity as case management judge, rendered a decision relating to that case.

"**186.3.** If the interests of justice so require, in particular to ensure consistent decisions, the chief judge or chief justice of the court before which proceedings are instituted, or the judge he designates, may, on his own initiative, on a party's application or following a hearing that he convenes, order that a joint hearing be held to rule on a question referred to in subparagraph 7 of the second paragraph of article 186.1 that is raised or likely to be raised in more than one proceeding.

A question may relate to proceedings instituted under various Acts and concern more than one defendant or plaintiff.

An order made under the first paragraph must specify the proceedings in which the question must be ruled on and the parties that are to be convened, designate the judge who is to rule on the question and, if the proceedings concerned are instituted in different judicial districts, determine the district in which the hearing is to be held.

The judge so designated exercises the jurisdiction of a trial judge with regard to the proceedings specified in the order.

"**186.4.** Unless it would not serve the interests of justice because, among other considerations, new evidence is presented, a trial judge is bound by the decisions rendered under this division. Those decisions are deemed to have been rendered at trial."

14. The Code is amended by inserting the following article after article 218:

"**218.0.1.** A judge may, on his own initiative or on a party's application, order that a pre-trial conference be held to discuss the measures likely to promote a quick and efficient trial."

15. Article 218.2 of the Code is replaced by the following article:

“**218.2.** This division applies to the trial by default of proceedings relating to offences under the Highway Safety Code (chapter C-24.2) or a traffic or parking by-law adopted by a municipality if, pursuant to the second paragraph of article 163, the defendant is deemed not to contest the proceedings.”

16. Article 218.4 of the Code is replaced by the following article:

“**218.4.** The judge shall try the case and render judgment by default, in the absence of the defendant and the prosecutor, based on the documents filed in the record.

The record is made up of

(1) the statement of offence;

(2) the attestation of the peace officer or of the person entrusted with the enforcement of an Act indicating that he personally witnessed the offence and, if applicable, that the facts constituting the offence were partially witnessed by him and partially witnessed by another peace officer or another person entrusted with the enforcement of an Act;

(3) the attestation of service of the statement of offence;

(4) in the cases referred to in articles 158 and 158.1, the attestation that a notice was sent to the defendant;

(5) in the cases referred to in paragraphs 2, 3 and 4 of article 157.2, the certificate of a person authorized for that purpose by the prosecutor attesting that the statement of offence was served in the manner and within the time prescribed in the applicable paragraph;

(6) in the cases referred to in paragraphs 2 and 3 of article 157.2, the certificate of the person authorized for that purpose by the prosecutor attesting that the statement of offence and the photograph were sent in accordance with section 592.1 or 592.5 of the Highway Safety Code (chapter C-24.2), as the case may be;

(7) in the case referred to in paragraph 2 of article 157.2, the certificate of the person authorized for that purpose by the prosecutor attesting that the defendant is not a driver or a renter identified in accordance with section 592.1 or 592.1.1 of the Highway Safety Code; and

(8) the certificate of a clerk or of a person authorized for that purpose by the prosecutor attesting that the defendant did not enter a plea of guilty or not guilty within the time prescribed in article 160 and did not pay the whole or any part of the fine and costs requested or, if applicable, send, within the time prescribed in section 592.1 of the Highway Safety Code, the declaration referred to in that section or in section 592.1.1 of that Code.”

17. Article 218.5 of the Code is amended

(1) by replacing "any attestation of the sending of a notice, if applicable" in the first paragraph by "the attestation referred to in subparagraph 2 of the second paragraph of article 218.4 and, if applicable, the certificates and the attestation referred to in subparagraphs 4 to 7 of the second paragraph of that article";

(2) by replacing "has not entered" and "has not paid" in the second paragraph by "did not enter" and "did not pay", respectively;

(3) by inserting "and, if applicable, that the defendant did not send within the time prescribed in section 592.1 of the Highway Safety Code (chapter C-24.2) a declaration referred to in that section or in section 592.1.1 of that Code" after "requested" in the second paragraph;

(4) by replacing "has been correctly filled out" in the introductory clause of the third paragraph by "and the attestation of the peace officer or the person entrusted with the enforcement of an Act have been correctly filled out";

(5) by replacing subparagraph 3 of the third paragraph by the following subparagraph:

"(3) that the peace officer or the person entrusted with the enforcement of an Act has attested, if such is the case, that the facts constituting the offence were partially witnessed by them and partially witnessed by another peace officer or another person entrusted with the enforcement of an Act;".

18. Article 228.1 of the Code is amended by inserting the following paragraph after the first paragraph:

"The time prescribed in section 592.1 or 592.5 of the Highway Safety Code (chapter C-24.2) for sending a statement of offence does not apply to that other statement of offence to the extent that the prosecutor complied with all the requirements of that section when sending the statement of offence which instituted the proceedings that were cancelled."

19. Article 233 of the Code is amended by replacing "may exceed $100, notwithstanding any provision to the contrary" by "may, notwithstanding any provision to the contrary, exceed $500 or, if the defendant has contravened the Highway Safety Code (chapter C-24.2) or the Act respecting off-highway vehicles (chapter V-1.2), $750".

PROFESSIONAL CODE

20. The Professional Code (chapter C-26) is amended by inserting the following sections after section 115.10:

"**115.11.** The Government may dismiss, suspend or reprimand a disciplinary council chair if the Conseil de la justice administrative so recommends, after an inquiry into a complaint for breach of the code of ethics adopted under section 117.2.

A complaint must be in writing and briefly set out the grounds on which it is based. The complaint is sent to the seat of the Conseil.

The Conseil shall, when examining a complaint brought against a disciplinary council chair, act in accordance with the provisions of sections 184 to 192 of the Act respecting administrative justice (chapter J-3), with the necessary modifications.

However, when the Conseil forms an inquiry committee under section 186 of the Act respecting administrative justice, two inquiry committee members are chosen from among the members of the Conseil referred to in paragraphs 1 to 8 and 9 of section 167 of that Act, at least one of whom shall neither practise a legal profession nor be a member of a body of the Administration whose president or chair is a member of the Conseil. The third inquiry committee member is the member of the Conseil referred to in paragraph 8.2 of that section or is chosen from a list drawn up by the senior chair of the Bureau des présidents des conseils de discipline after consulting all the disciplinary council chairs. In the latter case, if the inquiry committee finds the complaint to be justified, the third member takes part in the deliberations of the Conseil for the purpose of determining a penalty.

"**115.12.** The Government may remove a disciplinary council chair if, in the Government's opinion, a permanent disability prevents the disciplinary council chair from performing the duties of office satisfactorily. Permanent disability is ascertained by the Conseil de la justice administrative after an inquiry is conducted at the request of the Minister or of the senior chair of the Bureau des présidents des conseils de discipline.

The Conseil shall, when conducting an inquiry to determine whether a disciplinary council chair is suffering from a permanent disability, act in accordance with the provisions of sections 193 to 197 of the Act respecting administrative justice (chapter J-3), with the necessary modifications; however, the inquiry committee must be formed in accordance with the rules set out in section 115.11.

"**115.13.** The Government may remove the senior chair of the Bureau des présidents des conseils de discipline or the deputy senior chair from administrative office if the Conseil de la justice administrative so recommends, after an inquiry is conducted at the Minister's request into a lapse pertaining only to that office.

The Conseil shall, when conducting an inquiry referred to in the first paragraph, act in accordance with the provisions of sections 193 to 197 of the Act respecting administrative justice (chapter J-3), with the necessary

modifications; however, the inquiry committee must be formed in accordance with the rules set out in section 115.11."

21. Section 118.5 of the Code, enacted by section 8 of chapter 12 of the statutes of 2013, is amended by inserting ", removed from office or suspended" after "is dismissed" in the first paragraph.

22. The Code is amended by inserting the following section after section 139:

"**139.1.** The disciplinary council chair or, if the latter has not yet been designated, the senior chair may adjourn a hearing if the circumstances so warrant, on the conditions the chair determines."

INTERPRETATION ACT

23. Section 17 of the Interpretation Act (chapter I-16) is repealed.

ACT RESPECTING ADMINISTRATIVE JUSTICE

24. Section 167 of the Act respecting administrative justice (chapter J-3), amended by section 169 of chapter 15 of the statutes of 2015, is again amended by inserting the following paragraphs after paragraph 8:

"(8.1) the senior chair of the Bureau des présidents des conseils de discipline;

"(8.2) a disciplinary council chair other than the deputy senior chair of the Bureau des présidents des conseils de discipline, chosen after consultation with all the chairs appointed to the Bureau; and".

25. Section 168 of the Act, amended by section 170 of chapter 15 of the statutes of 2015, is again amended by replacing "paragraphs 2, 4, 8 and 9" and "paragraphs 1 to 8" in the first paragraph by "paragraphs 2, 4, 8, 8.2 and 9" and "paragraphs 1 to 8.2", respectively.

26. Section 184 of the Act is amended by adding the following paragraph after the first paragraph:

"If the complaint is lodged against a president or chair who is a member of the council, that president or chair cannot take part in the council's sittings as long as a final decision has not been rendered on the complaint, and must be replaced in the meantime by the vice-president or vice-chair of the body of which the president or chair concerned is a member."

27. Section 184.2 of the Act, amended by section 171 of chapter 15 of the statutes of 2015, is again amended

(1) by replacing "five" in the first paragraph by "seven";

(2) by replacing “Two” in the second paragraph by “Three”;

(3) by replacing “three” in the third paragraph by “five”.

28. Section 186 of the Act is amended by adding the following paragraph after the third paragraph:

“If the complaint is lodged against a president or chair or a vice-president or vice-chair of a body of the Administration whose president or chair is a member of the council, the third member of the inquiry committee shall be chosen from among the council members or from a list of names drawn up by the presidents and chairs of those bodies. The third member must not be a member of the body whose president or chair or vice-president or vice-chair is the subject of the complaint.”

ACT RESPECTING TRANSPORT INFRASTRUCTURE PARTNERSHIPS

29. Section 20 of the Act respecting transport infrastructure partnerships (chapter P-9.001) is amended by replacing “partner’s employees” in the first paragraph by “persons”.

YOUTH PROTECTION ACT

30. The Youth Protection Act (chapter P-34.1) is amended by inserting the following section after section 94:

“**94.1.** A copy of a decision or an order of the tribunal relating to a matter concerning a child must also be sent without delay to the Société québécoise d’information juridique, which ensures, in the exercise of the duties conferred on it by its constituting Act, that sections 11.2 and 11.2.1 of this Act are complied with.”

31. Section 96.1 of the Act is amended by replacing “to take cognizance of a record under the third paragraph of section 85.4 or section 96” by “to take cognizance of a decision, order or record under the third paragraph of section 85.4, section 94.1 or section 96”.

ACT RESPECTING THE CLASS ACTION

32. Section 43 of the Act respecting the class action (chapter R-2.1) is amended

(1) by inserting “or in order to carry on its operations” after “with respect to the assistance it grants” in the introductory clause;

(2) by replacing “and those which have been withheld in accordance with section 42” in paragraph *a* by “and any sum it receives under this Act, with interest”.

COURTS OF JUSTICE ACT

33. Section 7 of the Courts of Justice Act (chapter T-16) is amended by adding the following sentence at the end of the third paragraph: "The Chief Justice shall designate the judges who are to sit when the Court of Appeal holds sittings elsewhere than in those territories."

34. Section 18 of the Act is amended by inserting the following sentence after the first sentence of the first paragraph: "On a decision of the Chief Justice made in accordance with the rules of the Court, the sittings of the Court may occasionally be held at the chief-place of another judicial district."

35. Section 246.29 of the Act is amended,

(1) in the second paragraph,

(*a*) by replacing both occurrences of "every three years" by "every four years";

(*b*) by adding the following sentence at the end: "The four-year period to be considered for those purposes begins on 1 July of the year that follows the formation of the committee.";

(2) by replacing "the Conférence des juges du Québec, the Conférence des juges municipaux du Québec, an association representing presiding justices of the peace" in the third paragraph by "the Conférence des juges de la Cour du Québec, the Conférence des juges municipaux à titre exclusif du Québec, the Conférence des juges municipaux du Québec, the Conférence des juges de paix magistrats du Québec".

36. Section 246.31 of the Act is amended

(1) by replacing "three-year term" in the first paragraph by "four-year term";

(2) by replacing "the Conférence des juges du Québec, the Conférence des juges municipaux du Québec, the association representing presiding justices of the peace" in the second paragraph by "the Conférence des juges de la Cour du Québec, the Conférence des juges municipaux à titre exclusif du Québec, the Conférence des juges municipaux du Québec, the Conférence des juges de paix magistrats du Québec";

(3) by replacing "on or before 15 February 1998, and every three years thereafter" in the introductory clause of the third paragraph by "on or before 15 July 2018, and every four years after that";

(4) by replacing "the Conférence des juges du Québec" in subparagraph 1 of the third paragraph by "the Conférence des juges de la Cour du Québec";

(5) by inserting ", the Conférence des juges municipaux à titre exclusif du Québec" after "Court of Québec" in subparagraph 2 of the third paragraph;

(6) by replacing "the association representing presiding justices of the peace" in subparagraph 3 of the third paragraph by "the Conférence des juges de paix magistrats du Québec";

(7) by replacing "the Conférence des juges du Québec, the Conférence des juges municipaux du Québec, the association representing presiding justices of the peace" and "the Conférence des juges du Québec, the Conférence des juges municipaux du Québec and the association representing presiding justices of the peace" in subparagraph 5 of the third paragraph by "the Conférence des juges de la Cour du Québec, the Conférence des juges municipaux à titre exclusif du Québec, the Conférence des juges municipaux du Québec, the Conférence des juges de paix magistrats du Québec" and "the Conférence des juges de la Cour du Québec, the Conférence des juges municipaux à titre exclusif du Québec, the Conférence des juges municipaux du Québec and the Conférence des juges de paix magistrats du Québec", respectively.

37. Section 246.32 of the Act is amended by replacing "on or before 1 April 1998, and every three years thereafter" by "on or before 1 September 2018, and every four years after that".

38. Section 246.36 of the Act is amended by replacing "the Conférence des juges du Québec, the Conférence des juges municipaux du Québec, the association representing presiding justices of the peace" in the third paragraph by "the Conférence des juges de la Cour du Québec, the Conférence des juges municipaux à titre exclusif du Québec, the Conférence des juges municipaux du Québec, the Conférence des juges de paix magistrats du Québec".

39. Section 246.41 of the Act is amended by replacing "the Conférence des juges du Québec, from the Conférence des juges municipaux du Québec or from the association representing presiding justices of the peace" in the first paragraph by "the Conférence des juges de la Cour du Québec, the Conférence des juges municipaux à titre exclusif du Québec and the Conférence des juges municipaux du Québec, or from the Conférence des juges de paix magistrats du Québec".

40. Section 248 of the Act is amended

(1) by replacing "15" in the introductory clause by "16";

(2) by replacing "the Conférence des juges du Québec" in paragraph *e* by "the Conférence des juges de la Cour du Québec";

(3) by inserting the following paragraph after paragraph *f*:

"(*f*.1) one judge chosen among the presiding justices of the peace and appointed upon the recommendation of the Conférence des juges de paix magistrats du Québec;".

41. Section 251 of the Act is amended by replacing "Eight" by "Nine".

42. Section 258 of the Act is amended by replacing "the Conférence des juges du Québec, the Conférence des juges municipaux du Québec, the association representing presiding justices of the peace" by "the Conférence des juges de la Cour du Québec, the Conférence des juges municipaux à titre exclusif du Québec, the Conférence des juges municipaux du Québec, the Conférence des juges de paix magistrats du Québec".

43. Section 269.5 of the Act is repealed.

REGULATION RESPECTING TOLL ROAD INFRASTRUCTURES OPERATED UNDER A PUBLIC-PRIVATE PARTNERSHIP AGREEMENT

44. Section 35 of the Regulation respecting toll road infrastructures operated under a public-private partnership agreement (chapter P-9.001, r. 3) is amended

(1) by replacing "An employee of the partner designated" in the introductory clause by "A person designated";

(2) by replacing "majeur" in paragraph 1 of the French text by "majeure";

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

"(2) not have, in the last 5 years, been found guilty of or pleaded guilty to a criminal offence related to the activities he or she will have the authority to perform under that designation, unless he or she has obtained a pardon;".

TRANSITIONAL AND FINAL PROVISIONS

45. Despite sections 246.31 and 246.32 of the Courts of Justice Act (chapter T-16), the term of office of the members of the committee on the remuneration of judges and justices of the peace who are to be appointed in 2016 by the Government is to begin on 1 April 2016 and end on 31 August 2018.

46. Three years after the coming into force of section 32, the Fonds d'aide aux recours collectifs must report to the Minister of Justice on the carrying out of section 43 of the Act respecting the class action (chapter R-2.1) and the advisability of amending it.

The report is tabled by the Minister in the National Assembly within the next 30 days or, if the Assembly is not sitting, within 30 days after resumption. The competent committee of the National Assembly examines the report in the year after its tabling.

47. This Act comes into force on 19 November 2015, except

(1) sections 1 to 4, 9 to 12, 15 to 21, 24, 25 and 27, which come into force on the date or dates to be set by the Government; and

(2) paragraph 1 of section 35, paragraphs 1 and 3 of section 36 and section 37, which come into force on 1 July 2018.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 27
AN ACT RESPECTING MAINLY THE IMPLEMENTATION OF RECOMMENDATIONS OF THE PENSION COMMITTEE OF CERTAIN PUBLIC SECTOR PENSION PLANS

Bill 73
Introduced by Mr. Martin Coiteux, Minister responsible for Government Administration and Ongoing Program Review and Chair of the Conseil du trésor
Introduced 3 November 2015
Passed in principle 10 November 2015
Passed 19 November 2015
Assented to 20 November 2015

Coming into force: 20 November 2015. However, paragraph 3 of section 17 and sections 18 and 19 have effect from 3 November 2015.

Legislation amended:

Act respecting the Pension Plan of Certain Teachers (chapter R-9.1)
Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)
Act respecting the Government and Public Employees Retirement Plan (chapter R-10)
Act respecting the Civil Service Superannuation Plan (chapter R-12)
Act respecting the Pension Plan of Management Personnel (chapter R-12.1)

Explanatory notes

This Act amends various Acts that establish pension plans in the public sector, mainly to implement certain recommendations made by the pension committees.

The Act also amends the Act respecting the Government and Public Employees Retirement Plan in order to require the Commission administrative des régimes de retraite et d'assurances to cancel debt arising from certain overpayments.

The employees of bodies that, after 30 June 2011, are subject by law to the Government and Public Employees Retirement Plan or the Pension Plan of Management Personnel, and the employees of bodies that are not subject to those pension plans but were integrated after that date into another body whose employees already participated in those plans, are entitled to be credited with certain years of service.

Pensioners under the Pension Plan of Management Personnel regarding whom the number of years and parts of a year of service used as a basis for computing their pension has been reduced are entitled to be credited with certain years of service.

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Explanatory notes (*cont'd*)

The Act provides for transfers between funds, made necessary when employees entitled to additional benefits change pension plans.

The spouses of pensioners under the Government and Public Employees Retirement Plan, the Pension Plan of Management Personnel and the Pension Plan of Peace Officers in Correctional Services are granted a pension equal to 60% of the pensioner's reduced pension in the event of the pensioner's death in certain circumstances.

The circumstances in which a pension application may be cancelled are determined.

Lastly, the Act makes technical and consequential amendments and includes miscellaneous and transitional provisions.

Chapter 27

AN ACT RESPECTING MAINLY THE IMPLEMENTATION OF RECOMMENDATIONS OF THE PENSION COMMITTEE OF CERTAIN PUBLIC SECTOR PENSION PLANS

[*Assented to 20 November 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING THE PENSION PLAN OF CERTAIN TEACHERS

1. Section 54 of the Act respecting the Pension Plan of Certain Teachers (chapter R-9.1) is amended by replacing "with sections 31 and 31.1 of the said Act or, as the case may be, with sections 44 and 45" by "with section 31 of the said Act or, as the case may be, with section 44".

ACT RESPECTING THE PENSION PLAN OF PEACE OFFICERS IN CORRECTIONAL SERVICES

2. Section 56.1 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2) is amended

(1) by replacing "may, in applying for a pension, elect to receive a pension with a 2% reduction" in the first paragraph by "who applies for a pension or the pensioner may elect to receive a pension with a 2% reduction";

(2) by inserting "or the pensioner is entitled" after "will be entitled" in the first paragraph;

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

"The election is irrevocable once the first pension payment computed according to the pension amount confirmed by the Commission has been received, even if no spouse is entitled to a pension."

3. The Act is amended by inserting the following section after section 56.1:

"**56.1.1.** Despite section 56, the spouse of a pensioner is entitled to receive a pension equal to the one established in accordance with the second or third paragraph of this section, if the pensioner dies after the Commission receives his pension application but before the 31st day following the date of the notice from the Commission inviting him to express his will regarding the election provided for in section 56.1 and before the Commission receives the expression of his will regarding the election provided for in section 56.1.

The pension to which the spouse is entitled under the first paragraph, from the month following the death of the pensioner, is equal to 60% of the pension to which the pensioner was entitled, but which is reduced by 2% and by the amount obtained under section 51, even if the pensioner dies before 65 years of age.

However, if the spouse is not entitled to a pension under the Act respecting the Québec Pension Plan (chapter R-9) when the pensioner dies, the pension to which the spouse is entitled, from the month following the death of the pensioner, is equal to 60% of the pension to which the pensioner was entitled, but which is reduced by 2%. However, that reduction does not apply to the amount added, if applicable, to the annual amount of the pension under section 44.3."

4. Section 133 of the Act is amended by inserting "on the recommendation of the pension committee established under section 139.3 and" after "The Commission may," in the first paragraph.

ACT RESPECTING THE GOVERNMENT AND PUBLIC EMPLOYEES RETIREMENT PLAN

5. Section 17.2 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) is amended by replacing "115.10.1 and 115.10.4" in the first paragraph by "115.10.1, 115.10.4 and 115.10.6".

6. Section 31 of the Act is amended by striking out the second paragraph.

7. Section 31.1 of the Act is repealed.

8. Section 40 of the Act is amended by replacing "indicated in his pension application if it is after the date of receipt of the application" by "of his choice if it is after the date of receipt of the pension application" in subparagraph 3 of the third paragraph.

9. The Act is amended by inserting the following section after section 40:

"**40.1.** Anyone who applies for a pension may cancel the application provided that the first pension payment computed according to the pension amount confirmed by the Commission has not been received and that any amounts already paid are repaid."

10. Section 43.1 of the Act is amended

(1) by replacing "may, when he applies for a pension, elect to reduce his pension" in the first paragraph by "who applies for a pension or the pensioner may elect to reduce his pension";

(2) by replacing "employee is entitled" in the first paragraph by "employee will be entitled or the pensioner is entitled";

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

"A person who ceased to participate in the plan while eligible for a pension and who applies for a pension may also elect to reduce the pension as provided for in the first paragraph.

Any such election is irrevocable once the first pension payment computed according to the pension amount confirmed by the Commission has been received, even if no spouse is entitled to a pension."

11. The Act is amended by inserting the following section after section 43.1:

"**43.1.1.** Despite section 43, the spouse of a pensioner is entitled to receive a pension equal to the one established in accordance with the second paragraph of this section, if the pensioner dies after the Commission receives his pension application but before the 31st day following the date of the notice from the Commission inviting him to express his will regarding the election provided for in section 43.1 and before the Commission receives the expression of his will regarding the election provided for in section 43.1.

The pension to which the spouse is entitled under the first paragraph, from the month following the death of the pensioner, is equal to 60% of the pension to which the pensioner was entitled, but which is reduced by 2% and by the amount obtained under section 39, even if the pensioner died before attaining 65 years of age."

12. Section 115.10.4 of the Act is amended by replacing "by an order made under section 220 after 30 June 2011" in the first paragraph by "under a legislative provision that came into force after 30 June 2011 or an order made under section 220 after that date".

13. The Act is amended by inserting the following sections after section 115.10.5:

"**115.10.6.** An employee who held employment in a body that ceased to exist after 30 June 2011 is entitled to be credited, for pension purposes, with the years and parts of a year of service accumulated with that body, up to a maximum of 15 years, except the years and parts of a year during which the employee participated in a pension plan, if the following requirements are satisfied:

(1) the service was performed in a body whose employees were not contemplated in Schedule I or II;

(2) due to the fact that the body ceased to exist, its employees were integrated into a department or body whose employees are already contemplated in Schedule I or II.

For the purposes of the first paragraph, any period in which the employee was entitled to salary insurance benefits or in which an employee availed herself of a maternity leave under the provisions concerning parental leaves which formed part of her conditions of employment is counted as a period of service.

To be credited with all or part of that service, the employee is required to pay to the Commission the amount determined under the tariff established by regulation, on the basis of the pensionable salary at the time of receipt of the employee's application for redemption, according to the number of days and parts of a day to be redeemed out of the number of pensionable days, calculated on the basis of the annual remuneration. The tariff may vary according to the employee's age, the year of service covered by the redemption and the date of receipt of the application. The regulation may prescribe the terms and conditions governing the application of the tariff. If the employee applies to have only part of that service credited, the most recent service is credited first.

For the purposes of the third paragraph, the pensionable salary of an employee who, at the time of the receipt of his application for redemption, participates in the plan but does not hold pensionable employment is established by regulation. This rule also applies to the establishment of the pensionable salary of an employee who retires on the day following the day on which the employee ceases to participate in the plan and applies simultaneously for a pension and for credit for a period referred to in this section.

"**115.10.7.** The amount established under section 115.10.6 is payable in cash or by instalments spread over the period and payable at the intervals determined by the Commission. If paid by instalments, the amount bears interest, compounded annually, at the rate provided for in Schedule VII in force on the date of receipt of the application, computed from the date on which the redemption proposal made by the Commission expires.

"**115.10.8.** An employee who is entitled to benefits under section 115.10.4 or 115.10.6 cannot be credited with more than 15 years of service, with the most recent years being credited first."

14. Section 127 of the Act is amended by replacing "the contributory amounts received from the employers listed in Schedule III.1 and the" in subparagraph 3 of the first paragraph by "the employer".

15. Section 133.6 of the Act is replaced by the following sections:

"**133.6.** The sums representing the actuarial value of the additional benefits pertaining to the benefits referred to in section 133.2 or 133.3 that were acquired by an employee while he was governed by this pension plan are transferred from the employees' contribution fund under this pension plan to the employees' contribution fund under the Pension Plan of Management Personnel, provided the employee has become governed by Title IV.0.1 or the Pension Plan of Management Personnel.

The rules and procedure for computing the actuarial values and the applicable cases, conditions and procedure for the transfers of funds are determined by regulation.

"**133.6.1.** Once the sums have been transferred under section 133.6, the additional benefits concerned are deemed to pertain to benefits acquired while the employee was governed by Title IV.0.1 or the Pension Plan of Management Personnel, as the case may be."

16. Section 133.7 of the Act is amended by inserting the following paragraph after the first paragraph:

"Despite the first paragraph, the interest applicable for the purposes of section 133.6 is compounded annually at the rates determined in Schedule VI to this Act."

17. Section 134 of the Act is amended, in the first paragraph,

(1) by replacing "115.10.1 and 115.10.4" in subparagraph 4.2 by "115.10.1, 115.10.4 and 115.10.6";

(2) by replacing subparagraph 15.1 by the following subparagraph:

"(15.1) determine, for the purposes of section 133.6, the rules and procedure for computing the actuarial values and the applicable cases, conditions and procedure for the transfers of funds;";

(3) by replacing "any amount of pension or pension credit, or any excess reimbursement of contributions or actuarial value, owed to the Commission where the amount was paid before the expiry of the time limit specified in subparagraphs 1 and 2 of the second paragraph of that section" in subparagraph 16 by "any sum, other than the sums referred to in subparagraphs 1 to 3 of the second paragraph of section 147, owed to the Commission".

18. Section 147 of the Act is amended

(1) by replacing "The Commission may" in the first paragraph by "Subject to the second and third paragraphs, the Commission may";

(2) by replacing the second and third paragraphs by the following paragraphs:

"The Commission shall remit

(1) any amount of pension or pension credit owed to the Commission;

(2) any excess reimbursement of contributions or actuarial value owed to the Commission;

(3) any overpayment owed to the Commission by a spouse after the date of payment of the sums allotted to the spouse following the partition and assignment of benefits between spouses.

The Commission shall remit any sum, other than the sums referred to in subparagraphs 1 to 3 of the second paragraph, owed to the Commission in the cases and subject to the conditions determined by government regulation."

19. Section 147.0.5 of the Act is replaced by the following section:

"**147.0.5.** The second paragraph of section 147, the regulatory provisions made under the third paragraph of that section and the second paragraph of section 147.0.1 do not apply if the overpayments made or benefits granted to a person result from one of the following three cases that could reasonably have been noticed by the person:

(1) an administrative error;

(2) an error in the data provided by the employer;

(3) a change made to the data that concerns the period after the date of the pension application and that was used in computing the overpayments or the granting of benefits.

Section 147.0.4 does not apply if the overpayments made or benefits granted to a person result from an administrative error that could reasonably have been noticed by the person."

20. Section 151 of the Act is amended by replacing subparagraph 3 of the first paragraph by the following subparagraph:

"(3) 31 December of the year in which the person's retirement plan provides that the person ceases to be a member due to his age or, if he continues to hold pensionable employment on that date, the date on which he retires."

21. Section 215.17 of the Act is amended by inserting ", section 139.3 of the Act respecting the Pension Plan of Peace Officers in Correctional Services (chapter R-9.2)" after "of this Act" in the first paragraph.

22. Section 220 of the Act is amended by replacing "II.1.1, II.2, III and III.1" in the first paragraph by "II.1.1 and II.2".

23. Schedules III and III.1 to the Act are repealed.

ACT RESPECTING THE CIVIL SERVICE SUPERANNUATION PLAN

24. Section 72 of the Act respecting the Civil Service Superannuation Plan (chapter R-12) is amended by striking out the second paragraph.

25. Section 72.1 of the Act is repealed.

26. Section 72.3 of the Act is amended by replacing "the first and second paragraphs of section 72 and sections 72.1 and" by "the first paragraph of section 72 and section".

27. Section 111.1 of the Act is amended by replacing "I, II and IV" by "I and II".

28. Section 114 of the Act is replaced by the following section:

"**114.** The Commission shall pay the amounts collected under this Act into the Consolidated Revenue Fund.

The sums of money required for the application of this Act shall be taken out of that Fund."

29. Schedules IV and IV.1 to the Act are repealed.

ACT RESPECTING THE PENSION PLAN OF MANAGEMENT PERSONNEL

30. Section 28.1 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1) is amended by replacing "152.1 or 152.4" in the first paragraph by "152.1, 152.4 and 152.6".

31. Section 44 of the Act is amended by striking out the second paragraph.

32. Section 45 of the Act is repealed.

33. Section 59 of the Act is amended by replacing "indicated in the employee's pension application if it is after the date of receipt of the application" in subparagraph 3 of the third paragraph by "of the employee's choice if it is after the date of receipt of the pension application".

34. The Act is amended by inserting the following section after section 59:

"**59.1.** Anyone who applies for a pension may cancel the application provided that the first pension payment computed according to the pension amount confirmed by the Commission has not been received and that any amounts already paid are repaid."

35. Section 63 of the Act is amended

(1) by replacing "may, when the employee applies for a pension, elect to reduce his or her pension" in the first paragraph by "who applies for a pension or the pensioner may elect to reduce his or her pension";

(2) by replacing “is entitled” in the first paragraph by “will be entitled or the pensioner is entitled”;

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

“A person who ceased to participate in the plan while eligible for a pension and who applies for a pension may also elect to reduce the pension as provided for in the first paragraph.

Any such election is irrevocable once the first pension payment computed according to the pension amount confirmed by the Commission has been received, even if no spouse is entitled to a pension.”

36. The Act is amended by inserting the following section after section 63:

“**63.1.** Despite section 62, the spouse of a pensioner is entitled to receive a pension equal to the one established in accordance with the second paragraph of this section, if the pensioner dies after the Commission receives his or her pension application but before the 31st day following the date of the notice from the Commission inviting the pensioner to express his or her will regarding the election provided for in section 63 and before the Commission receives the expression of his or her will regarding the election provided for in section 63.

The pension to which the spouse is entitled under the first paragraph, from the month following the death of the pensioner, is equal to 60% of the pension to which the pensioner was entitled, but which is reduced by 2% and by the amount obtained under section 57, even if the pensioner dies before attaining 65 years of age.”

37. Section 152.4 of the Act is amended by replacing “by an order made under section 207 after 30 June 2011” in the first paragraph by “under a legislative provision that came into force after 30 June 2011 or an order made under section 207 after that date”.

38. The Act is amended by inserting the following after section 152.5:

“**152.6.** An employee who held employment in a body that ceased to exist after 30 June 2011 is entitled to be credited, for pension purposes, with the years and parts of a year of service accumulated with that body, up to a maximum of 15 years, except the years and parts of a year during which the employee participated in a pension plan, if the following requirements are satisfied:

(1) the service was performed in a body whose employees were not contemplated in Schedule II;

(2) due to the fact that the body ceased to exist, its employees were integrated into a department or body whose employees are already contemplated in Schedule II.

For the purposes of the first paragraph, any period in which the employee was entitled to salary insurance benefits or in which an employee availed herself of a maternity leave under the provisions concerning parental leaves which formed part of her conditions of employment is counted as a period of service.

To be credited with all or part of that service, the employee is required to pay to the Commission the amount determined under the tariff established by regulation, on the basis of the pensionable salary at the time of receipt of the employee's application for redemption, according to the number of days and parts of a day to be redeemed out of the number of pensionable days, calculated on the basis of the annual remuneration. The tariff may vary according to the employee's age, the year of service covered by the redemption and the date of receipt of the application. The regulation may prescribe the terms and conditions governing the application of the tariff. If the employee applies to have only part of that service credited, the most recent service is credited first.

For the purposes of the third paragraph, the pensionable salary of an employee who, at the time of the receipt of his or her application for redemption, is a member of the plan but does not hold pensionable employment is established by regulation. This rule also applies to the establishment of the pensionable salary of an employee who retires on the day following the day on which the employee ceases to be a member of the plan and applies simultaneously for a pension and for credit for a period referred to in this section.

"**152.7.** The amount established under section 152.6 is payable in cash or by instalments spread over the period and payable at the intervals determined by the Commission. If paid by instalments, the amount bears interest, compounded annually, at the rate provided for in Schedule VIII in force on the date on which the application is received, computed from the date on which the redemption proposal made by the Commission expires.

"**152.8.** An employee who is entitled to benefits under section 152.4 or 152.6 cannot be credited with more than 15 years of service, with the most recent years being credited first.

"**DIVISION IV**

"REDEMPTION OF SERVICE BY A PENSIONER

"**152.9.** A pensioner for whom the number of years and parts of a year of service used for computing the pension was reduced and who, on the date the pensioner ceased to participate in this plan, was or would have been entitled to be credited with years and parts of a year of service under the provisions of the plan may, if the pensioner applies to redeem that service within 180 days of the date of the decision sent by the Commission notifying the pensioner of the reduction, take advantage of those provisions to be credited with years and parts of a year of service, up to the number by which the pensioner's service was reduced.

The amount the pensioner must pay to cover the cost of redemption is established on the date of retirement and the provisions apply, with the following modifications:

(1) the "date of receipt of the application" and any reference to that date are references to the date of retirement;

(2) when the cost of redemption is established on the basis of the annual pensionable salary on the date of receipt of the application for redemption, the annual pensionable salary is equal to

(*a*) the salary that was or would have been paid under the conditions of employment that were or would have been applicable if the pensioner held or had continued to hold, until the date of retirement, the employment the pensioner held on the last day of credited service before retiring; or

(*b*) if the employment held with the employer no longer exists on the date of retirement, the salary the pensioner received on the last day of credited service, increased by the percentage of increase for the salary scale provided in the conditions of employment applicable to class 4 public service management personnel between the last day of credited service and the date of retirement; and

(3) when the amount required to cover the cost of redemption bears interest, no interest is computed after the date of retirement.

The amount required to cover the cost of redemption is payable in a lump sum."

39. Section 177 of the Act is amended by striking out "referred to in Schedule VI and the contributory amounts paid by the employers" in subparagraph 3 of the first paragraph.

40. Section 188 of the Act is replaced by the following sections:

"**188.** The sums representing the actuarial value of the additional benefits pertaining to the benefits referred to in section 184 or 185 that were acquired by an employee while he or she was governed by this pension plan or Title IV.0.1 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10) are transferred from the employees' contribution fund under this pension plan to the employees' contribution fund under the Government and Public Employees Retirement Plan, provided the employee has become governed by the Government and Public Employees Retirement Plan.

The rules and procedure for computing the actuarial values and the applicable cases, conditions and procedure for the transfers of funds are determined by regulation.

“**188.1.** Once the sums have been transferred under section 188, the additional benefits concerned are deemed to pertain to benefits acquired while the employee was governed by the Government and Public Employees Retirement Plan.”

41. Section 189 of the Act is amended by inserting the following paragraph after the first paragraph:

“Despite the first paragraph, the interest applicable for the purposes of section 188 is compounded annually at the rates determined in Schedule VII to this Act.”

42. Section 196 of the Act is amended, in the first paragraph,

(1) by replacing “152.1 and 152.4” in subparagraph 5.1 by “152.1, 152.4 and 152.6”;

(2) by replacing subparagraph 19 by the following subparagraph:

“(19) determine, for the purposes of section 188, the rules and procedure for computing the actuarial values and the applicable cases, conditions and procedure for the transfers of funds;”.

43. Section 207 of the Act is amended by replacing “I and III to VI” in the first paragraph by “I, III and IV”.

44. Schedules V and VI to the Act are repealed.

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

45. Despite the time limits resulting from section 152.9 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1), enacted by section 38 of this Act, the application for redemption of a pensioner for whom the number of years and parts of a year of service used for computing the pension was reduced in 2015 must be received by the Commission administrative des régimes de retraite et d’assurances before 1 July 2016.

46. Subparagraph 16 of the first paragraph of section 134 and sections 147 and 147.0.5 of the Act respecting the Government and Public Employees Retirement Plan (chapter R-10), as they read on 2 November 2015, continue to apply with regard to debts established by the Commission before 3 November 2015.

47. Despite the first paragraph of section 181 of the Act respecting the Pension Plan of Management Personnel, the sums required to pay the additional benefits provided for in sections 104 and 105 of that Act to a beneficiary governed by the Special provisions in respect of classes of employees designated under section 23 of the Act respecting the Pension Plan of Management Personnel (chapter R-12.1, r. 2) or the Designation of classes of employees

and the determination of special provisions pursuant to section 10.1 of the Act respecting the Government and Public Employees Retirement Plan, enacted by Order in Council 245-92 dated 26 February 1992 (1992, G.O. 2, 1051) and that were taken out of the Consolidated Revenue Fund before 20 November 2015 were taken out validly.

The same applies, despite the first paragraph of section 131.1 of the Act respecting the Government and Public Employees Retirement Plan, to the sums required to pay the additional benefits provided for in sections 73.1 and 73.2 of that Act to a beneficiary governed by the Designation of classes of employees and the determination of special provisions pursuant to section 10.1 of the Act respecting the Government and Public Employees Retirement Plan that were taken out of the Consolidated Revenue Fund.

48. The first amendments to the Regulation under the Act respecting the Government and Public Employees Retirement Plan (chapter R-10, r. 2) and the Regulation under the Act respecting the Pension Plan of Management Personnel (chapter R-12.1, r. 1) enacted after this Act has been assented to may be effective from a date not prior to 20 November 2015.

49. This Act comes into force on 20 November 2015. However, paragraph 3 of section 17 and sections 18 and 19 have effect from 3 November 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 28
AN ACT TO BOLSTER TOBACCO CONTROL

Bill 44

Introduced by Madam Lucie Charlebois, Minister for Rehabilitation, Youth Protection and Public Health

Introduced 5 May 2015
Passed in principle 23 September 2015
Passed 26 November 2015
Assented to 26 November 2015

Coming into force: 26 November 2015, except

(1) sections 4, 5 and 32, which come into force on 26 May 2016;

(2) sections 6, 19, 26 and 72 to the extent that it enacts sections 6.1 to 6.3 of the Regulation under the Tobacco Act, which come into force on 26 November 2016; and

(3) section 11, which comes into force on 26 November 2017.

Legislation amended:

Act respecting the Société des loteries du Québec (chapter S-13.1)
Tobacco Act (chapter T-0.01)

Regulation amended:

Regulation under the Tobacco Act (chapter T-0.01, r. 1)

Explanatory notes

This Act amends the Tobacco Act to further restrict tobacco use both in enclosed spaces and outdoors. It prohibits smoking in motor vehicles in which a minor under 16 years of age is present, in outdoor play areas intended for children, on the grounds of vacation camps and at skating rinks that are used by minors, and on terraces. It also prohibits smoking within a nine-metre radius from any door, air vent or window communicating with enclosed spaces to which the public has admittance.

The Act extends the scope of the Tobacco Act by including electronic cigarettes among the products considered to be tobacco. However, it allows the operator of a specialized retail outlet for electronic cigarettes to display such cigarettes subject to certain conditions, including the condition that they be visible only from the inside of the retail outlet. It also sets rules for tobacco use in certain places, in particular by determining standards for outdoor smoking shelters.

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Éditeur officiel Québec

Explanatory notes (*cont'd*)

Standards applicable to the tobacco trade are tightened by, among other things, prohibiting the retail sale or distribution of tobacco products having a flavour or aroma other than that of tobacco, prohibiting adults from purchasing tobacco for minors and prohibiting tobacco product manufacturers or distributors from offering rebates related to the sale of a tobacco product to tobacco retail outlet operators.

The Act prescribes standards for tobacco product packaging in connection with the health warning that must be displayed on it by, among other things, setting a minimum surface area and requiring that such packaging contain a maximum quantity of the product.

In addition, new penal provisions are enacted, the amounts of fines already prescribed by the Tobacco Act are increased and certain other penal provisions are reinforced by making employers and the directors and officers of legal persons, partnerships and associations more accountable.

Lastly, the Act contains the amending, transitional and final provisions necessary for its implementation.

Chapter 28

AN ACT TO BOLSTER TOBACCO CONTROL

[*Assented to 26 November 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TOBACCO ACT

1. The title of the Tobacco Act (chapter T-0.01) is replaced by the following title:

"Tobacco Control Act".

2. Section 1 of the Act is amended by inserting ", electronic cigarettes and any other devices of that nature that are put to one's mouth to inhale any substance that may or may not contain nicotine, including their components and accessories," after "containing tobacco".

3. Section 1.1 of the Act is replaced by the following section:

"**1.1.** For the purposes of this Act, unless the context indicates otherwise,

"smoking" also covers the use of an electronic cigarette or of any other device of that nature;

"tobacco" also includes the following accessories: cigarette tubes, rolling paper and filters, pipes, including their components, and cigarette holders."

4. Section 2 of the Act is amended

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

"(2) premises or buildings placed at the disposal of an educational institution;";

(2) by striking out paragraph 3;

(3) by replacing "six" in paragraph 7 by "two";

(4) by inserting the following paragraph after paragraph 10:

"(10.1) motor vehicles in which a minor under 16 years of age is present;".

5. Section 2.1 of the Act is amended by replacing paragraph 3 by the following:

"(3) on grounds placed at the disposal of an educational institution governed by the Education Act (chapter I-13.3), the Education Act for Cree, Inuit and Naskapi Native Persons (chapter I-14) or the Act respecting private education (chapter E-9.1) and providing preschool education services, elementary and secondary school instructional services, educational services in vocational training or educational services to adults in general education;

"(4) on the grounds of a childcare centre or day care centre;

"(5) on terraces and in other outdoor areas operated as part of a commercial activity and that are set up for rest, relaxation or the consumption of products;

"(6) in outdoor play areas intended for children that are open to the public, including splash pads, wading pools and skateparks;

"(7) on sports fields and playgrounds, including areas reserved for spectators, that are used by minors and open to the public;

"(8) on the grounds of vacation camps as well as at skating rinks and outdoor pools that are used by minors and open to the public.

Smoking is also prohibited within nine metres of any part of the perimeter of a place referred to in subparagraph 6 of the first paragraph. However, if that distance exceeds the boundaries of the grounds on which the place is situated, smoking is prohibited only up to those boundaries.

The Government may, by regulation, determine other places where smoking is prohibited."

6. Section 2.2 of the Act is amended by replacing the first sentence of the first paragraph by the following sentence: "Smoking is prohibited outdoors within a nine-metre radius from any door, air vent or openable window communicating with a place referred to in paragraphs 1 to 6.2, 7.2 to 9, 11 and 12 of section 2."

7. Section 3 of the Act is amended

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

"**3.** The operator of a place referred to in paragraph 1, 7, 7.1 or 7.2 of section 2 may set up a closed smoking room in the place.";

(2) by inserting "living or" after "persons" in the second paragraph.

8. The Act is amended by inserting the following section after section 3:

"**3.1.** The operator of a place referred to in section 2, except one referred to in paragraph 1 or 2 of that section, a childcare centre or a day care centre, may set up a smoking shelter on its grounds if

(1) it is used only for tobacco smoking;

(2) no other activities take place in it;

(3) it is located outside a nine-metre radius from any door, air vent or openable window communicating with a place referred to in this paragraph.

The operator of a tobacco retail outlet, within the meaning of subparagraph 1 of the second paragraph of section 14.1, may not set up a smoking shelter on the grounds of the outlet or directly or indirectly contribute to or participate in its being set up."

9. The Act is amended by inserting the following section before section 5:

"**4.1.** A tobacco product manufacturer that operates a research centre may set up a room where tobacco may be used for research purposes.

Only persons who are research subjects may smoke in the room as part of research.

The standards prescribed in the third paragraph of section 3 apply to the room.

The tobacco product manufacturer must inform the Minister before beginning to use the room."

10. Section 5 of the Act is amended

(1) by inserting the following subparagraph after subparagraph 1 of the first paragraph:

"(1.1) for persons admitted by an institution operating a general and specialized hospital centre who may, for medical purposes, use a product considered to be tobacco, to the extent provided by government regulation;";

(2) by replacing "40%" in the second paragraph by "20%".

11. The Act is amended by inserting the following section after section 5:

"**5.1.** Health and social services institutions must adopt a tobacco control policy geared to establishing a smoke-free environment and send it to the Minister. The same is true of college- or university-level educational institutions. The policy must take into account the policy directions communicated by the Minister.

The executive director of an institution or the person holding the equivalent position must report to the board of directors, or the equivalent, every two years on the application of the policy. The institution must send the report to the Minister within 60 days of filing it with the board of directors or the equivalent."

12. The Act is amended by inserting the following section after section 8.1:

"**8.1.1.** The operator of a cigar room must post the certification notice issued by the Minister in the cigar room in a place accessible to all so that it is visible at all times."

13. Section 10 of the Act is amended by inserting "or a regulation made under the third paragraph of section 2.1" after "chapter" in the first paragraph.

14. Section 11 of the Act is amended

(1) by inserting "or a regulation made under the third paragraph of section 2.1" after "chapter" in the first paragraph;

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

"In penal proceedings for an offence under the first paragraph, proof that a person smoked in an area where smoking is prohibited is sufficient to establish that the operator of the place or business tolerated a person smoking in that area unless it is established that the operator exercised due diligence and took all necessary precautions to prevent its commission, in particular, by posting clearly visible notices stipulating that smoking is prohibited and by having no ashtrays."

15. The Act is amended by inserting the following section after section 11:

"**11.1.** Sections 10 and 11 do not apply to a motor vehicle referred to in paragraph 10.1 of section 2."

16. Section 12 of the Act is amended

(1) by inserting ", smoking shelters, rooms referred to in section 4.1 or 35" after "smoking rooms" in paragraph 1;

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

"(2) the ventilation system in smoking rooms, rooms referred to in section 4.1 or 35 or cigar rooms;".

17. Section 13.1 of the Act is replaced by the following section:

"**13.1.** A person who wishes to purchase tobacco or to be admitted to a cigar room or to a specialized retail outlet whose operator is exempt from the

application of section 20.2 is required to provide proof of age on the business operator's or an employee's request.

When required to provide proof of age, such a person must produce photo identification issued by a government, a government department or a public body showing the person's name and date of birth.

The business operator or employee must refuse to sell tobacco to a person or to give the person access to a cigar room or a specialized retail outlet whose operator is exempt from the application of section 20.2 if the operator or employee considers that the identification the person produces cannot prove the person's identity."

18. The Act is amended by inserting the following section after section 13.1:

"**13.2.** Minors may not, in a tobacco retail outlet within the meaning of subparagraph 1 of the second paragraph of section 14.1, purchase a tobacco product for themselves or others or falsely represent themselves as being of full age in order to purchase tobacco.

The prohibition under the first paragraph does not apply to a minor acting as part of a test to ascertain compliance with section 13."

19. The Act is amended by inserting the following section after section 14.3:

"**14.4.** It is prohibited for a person of full age to purchase tobacco for a minor."

20. Section 17 of the Act is amended by replacing subparagraph 7 of the first paragraph by the following subparagraph:

"(7) in premises where the main business carried on is that of restaurateur within the meaning of the Food Products Act (chapter P-29)."

21. The Act is amended by inserting the following section after section 17.1:

"**17.2.** It is prohibited to rent out electronic cigarettes or any other devices of that nature or water pipes, including their components and accessories."

22. Section 20.2 of the Act is amended by replacing "tobacco retail outlet" and "retail outlet" in the first and second paragraphs, respectively, by "business".

23. Section 20.3 of the Act is amended by adding the following paragraph at the end:

"The operator of a retail outlet that is covered by the second paragraph may not admit a minor to or allow the presence of a minor in the retail outlet."

24. The Act is amended by inserting the following sections after section 20.3:

“**20.3.1.** The operator of a specialty tobacco retail outlet referred to in the second paragraph of section 20.3 must post the certification notice issued by the Minister in the retail outlet in a place accessible to all so that it is visible at all times.

“**20.3.2.** The Government may, to the extent provided by regulation, exempt the operator of a specialized retail outlet for electronic cigarettes from the application of section 20.2, but only for electronic cigarettes and other devices of that nature that the operator sells, including their components and accessories.

The operator exempt from the application of section 20.2 may not admit a minor to or allow the presence of a minor in the retail outlet.

Within 30 days after the commencement of the operations of such a retail outlet, the operator must send a written notice stating the name and address of the retail outlet to the Minister. Such a notice must also be sent to the Minister within 30 days of any change of name or address or of the discontinuance of the activities of the retail outlet.”

25. Section 20.4 of the Act is amended

(1) by inserting “, including an operator of a cigar room,” after “tobacco retail outlet”;

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

“The warning may vary according to the type of retail outlet.”

26. The Act is amended by inserting the following section after section 21:

“**21.1.** A manufacturer or distributor of tobacco products is prohibited from offering rebates, gratuities or any other form of benefit related to the sale or the retail price of a tobacco product to operators of tobacco retail outlets, including their employees.

For the purposes of this section, a manufacturer or distributor of tobacco products includes the mandatary or representative of the manufacturer or distributor or a person or partnership that is controlled by or that controls the manufacturer or distributor.”

27. Section 24 of the Act is amended by inserting the following subparagraph after subparagraph 2 of the first paragraph:

“(2.1) concerns a tobacco product whose sale or distribution is prohibited by section 29.2;”.

28. Section 26 of the Act is amended by replacing "the tobacco industry" in the second paragraph by "a tobacco product manufacturer or distributor".

29. Section 27 of the Act is amended by inserting the following paragraph after the first paragraph:

"In addition, it is prohibited to sell or give electronic cigarettes or other devices of that nature, including their components and accessories as well as their packaging, or to supply them as part of an exchange if a name, logo, brand element, design, image or slogan that is directly associated with any other tobacco product, a brand of any other tobacco product or a manufacturer of any other tobacco product, except a colour, appears on them."

30. Section 28 of the Act is amended

(1) by adding the following sentence at the end of the first paragraph: "In exercising that power, the Government determines the standards relating to the portion of the display area of the tobacco product packaging where the health warning must be displayed in accordance with the labelling standards adopted under the Tobacco Act (Statutes of Canada, 1997, chapter 13).";

(2) by striking out the fourth paragraph.

31. Section 29 of the Act is amended by striking out the second sentence of the second paragraph.

32. The Act is amended by inserting the following sections after section 29.1:

"**29.2.** It is prohibited to sell, offer for sale or distribute a tobacco product that has a flavour or aroma other than that of tobacco, including a menthol, fruit, chocolate, vanilla, honey, candy or cocoa flavour or aroma, or whose packaging suggests it is such a product.

"**29.3.** Section 29.2 does not apply to electronic cigarettes or any other devices of that nature or to their components or accessories. The Government may, to the extent provided by regulation, render the provisions of that section applicable to electronic cigarettes or such devices.

Nor does it apply to tobacco products that are manufactured in Québec and intended only for export."

33. The heading of Chapter VII of the Act is replaced by the following heading:

"INSPECTION, SEIZURE AND INVESTIGATION".

34. Section 34 of the Act is amended

(1) by replacing "13, 14.1 to 14.3 and 16 to 19" in paragraph 11 by "14.1 to 14.4 and 19, subparagraph 2 of the first paragraph of section 21 and section 29.2 in a tobacco retail outlet and with sections 13, 16 to 18 and subparagraphs 1 and 3 of the first paragraph of section 21 in any place to which those provisions apply;";

(2) by adding the following after paragraph 11:

"(12) require any person present in a tobacco retail outlet or leaving an outlet to provide proof of age by producing the identification referred to in the second paragraph of section 13.1.

Before requiring proof of age from a person referred to in subparagraph 12 of the first paragraph, an inspector must be reasonably convinced that the person purchased a tobacco product."

35. Section 35 of the Act is amended by adding the following paragraphs at the end:

"The Minister may authorize an analyst to set up a room where tobacco may be used to conduct the analysis or examination requested.

Only the persons identified by the analyst may smoke in the room as part of the analysis or examination.

The standards prescribed in the third paragraph of section 3 apply to the room."

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

"**38.0.1.** The Minister may designate a person to investigate any matter relating to the application of this Act.

An investigator must, on request, provide identification and produce a certificate of authority signed by the Minister."

37. Section 38.1 of the Act is amended by replacing "or analyst" by ", analyst or investigator".

38. The Act is amended by inserting the following section after section 38.1:

"**38.2.** A member of a police force governed by the Police Act (chapter P-13.1) may enforce paragraph 10.1 of section 2 throughout the territory in which that member provides police services and, for that purpose, may stop a motor vehicle if the member has reasonable grounds to believe that a person is smoking in the vehicle while a minor under 16 years of age is present in it."

39. Section 42 of the Act is replaced by the following section:

"**42.** Anyone who smokes in a place where smoking is prohibited under Chapter II, a regulation made under the third paragraph of section 2.1 or the fourth paragraph of section 59 is liable to a fine of $250 to $750 and, for a subsequent offence, to a fine of $500 to $1,500."

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

"**43.** The operator of a place or business referred to in Chapter II or in a regulation made under the third paragraph of section 2.1 who contravenes the use, installation, construction or layout standards prescribed in sections 3 to 8.2 or the provisions of a regulation made under paragraph 1 or 2 of section 12 the violation of which constitutes an offence is liable to a fine of $1,000 to $50,000 and, for a subsequent offence, to a fine of $2,000 to $100,000."

41. Section 43.1 of the Act is amended by replacing "$500 to $2,000 and, for a subsequent offence, to a fine of $1,000 to $6,000" by "$2,500 to $62,500 and, for a subsequent offence, to a fine of $5,000 to $125,000".

42. The Act is amended by inserting the following section after section 43.1:

"**43.1.1.** The operator of a place or business referred to in Chapter II who

(1) neglects to post the notice required under section 10 or contravenes the provisions of a regulation made under paragraph 3 of section 12 the violation of which constitutes an offence, or

(2) contravenes section 11,

is liable to a fine of $500 to $12,500 and, for a subsequent offence, to a fine of $1,000 to $25,000."

43. Section 43.2 of the Act is replaced by the following section:

"**43.2.** The operator of a tobacco retail outlet who sells tobacco to a minor in contravention of section 13 is liable to a fine of $2,500 to $62,500 and, for a subsequent offence, to a fine of $5,000 to $125,000.

In addition, an employee of the operator of a tobacco retail outlet who makes such a sale is liable to a fine of $500 to $1,500 and, for a subsequent offence, to a fine of $1,000 to $3,000.

Anyone other than a person referred to in the first or second paragraph who sells tobacco to a minor in contravention of section 13 is liable to a fine of $2,500 to $125,000 and, for a subsequent offence, to a fine of $5,000 to $250,000."

44. The Act is amended by inserting the following section after section 43.2:

"**43.2.1.** A minor who contravenes section 13.2 is guilty of an offence and is liable to a fine of $100.

In proceedings under this section, the burden is on the defendant to prove that he or she was of full age at the time."

45. Section 43.3 of the Act is amended by replacing "$2,000 to $25,000 and, for a subsequent offence, to a fine of $4,000 to $50,000" by "$2,500 to $125,000 and, for a subsequent offence, to a fine of $5,000 to $250,000".

46. Section 43.4 of the Act is amended by replacing "$500 to $2,000 and, for a subsequent offence, to a fine of $1,000 to $6,000" by "$2,500 to $62,500 and, for a subsequent offence, to a fine of $5,000 to $125,000".

47. Section 43.5 of the Act is amended

(1) by replacing "$500 to $2,000 and, for a subsequent offence, to a fine of $1,000 to $6,000" in the first paragraph by "$2,500 to $62,500 and, for a subsequent offence, to a fine of $5,000 to $125,000";

(2) by replacing "$100 to $300 and, for a subsequent offence, to a fine of $200 to $600" in the second paragraph by "$500 to $1,500 and, for a subsequent offence, to a fine of $1,000 to $3,000".

48. The Act is amended by inserting the following section after section 43.5:

"**43.6.** A person of full age who contravenes section 14.4 is liable to a fine of $500 to $1,500 and, for a subsequent offence, to a fine of $1,000 to $3,000."

49. Section 44 of the Act is replaced by the following section:

"**44.** The operator of a tobacco retail outlet who contravenes the first paragraph of section 15 or section 17.2 is liable to a fine of $1,000 to $25,000 and, for a subsequent offence, to a fine of $2,000 to $50,000."

50. Section 45 of the Act is amended by replacing "$100 to $1,000 and, for a subsequent offence, to a fine of $200 to $3,000" by "$500 to $1,500 and, for a subsequent offence, to a fine of $1,000 to $3,000".

51. Section 46 of the Act is amended by replacing "$300 to $2,000 and, for a subsequent offence, to a fine of $600 to $6,000" by "$2,500 to $62,500 and, for a subsequent offence, to a fine of $5,000 to $125,000".

52. Section 48 of the Act is amended by replacing "$2,000 to $25,000 and, for a subsequent offence, to a fine of $4,000 to $50,000" by "$2,500 to $125,000 and, for a subsequent offence, to a fine of $5,000 to $250,000".

53. Section 48.1 of the Act is amended by replacing "$100 to $300 and, for a subsequent offence, to a fine of $200 to $600" by "$500 to $1,500 and, for a subsequent offence, to a fine of $1,000 to $3,000".

54. Section 49 of the Act is amended by replacing "$300 to $2,000 and, for a subsequent offence, to a fine of $600 to $6,000" by "$1,000 to $25,000 and, for a subsequent offence, to a fine of $2,000 to $50,000".

55. Section 49.1 of the Act is repealed.

56. Section 49.2 of the Act is amended by replacing "$300 to $2,000 and, for a subsequent offence, to a fine of $600 to $6,000" by "$1,000 to $25,000 and, for a subsequent offence, to a fine of $2,000 to $50,000".

57. Section 49.3 of the Act is replaced by the following section:

"**49.3.** The operator of a tobacco retail outlet who contravenes the provisions of section 8.1.1, 20.3.1, 20.4 or 20.5 or of a regulation made under section 20.7 the violation of which constitutes an offence is liable to a fine of $1,000 to $25,000 and, for a subsequent offence, to a fine of $2,000 to $50,000."

58. The Act is amended by inserting the following section after section 49.3:

"**49.4.** The operator of a specialized retail outlet who contravenes the fourth paragraph of section 20.3 or the second paragraph of section 20.3.2 is liable to a fine of $2,500 to $62,500 and, for a subsequent offence, to a fine of $5,000 to $125,000.

The operator of a specialized retail outlet for electronic cigarettes who contravenes the third paragraph of section 20.3.2 is liable to a fine of $1,000 to $25,000 and, for a subsequent offence, to a fine of $2,000 to $50,000."

59. Section 50 of the Act is amended

(1) by replacing "$500 to $3,000 and, for a subsequent offence, to a fine of $1,000 to $8,000" in the first paragraph by "$2,500 to $62,500 and, for a subsequent offence, to a fine of $5,000 to $125,000";

(2) by replacing "of section 21 is liable to a fine of $2,000 to $300,000 and, for a subsequent offence, to a fine of $5,000 to $600,000" in the second paragraph by "of section 21 or 21.1 is liable to a fine of $5,000 to $500,000 and, for a subsequent offence, to a fine of $10,000 to $1,000,000".

60. Section 51 of the Act is amended by replacing "$2,000 to $300,000 and, for a subsequent offence, to a fine of $5,000 to $600,000" by "$5,000 to $500,000 and, for a subsequent offence, to a fine of $10,000 to $1,000,000".

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

"**52.** The operator of a business who contravenes the provisions of section 27 is liable to a fine of $2,500 to $62,500 and, for a subsequent offence, to a fine of $5,000 to $125,000.

A manufacturer or distributor of tobacco products who contravenes the provisions of section 27 is liable to a fine of $5,000 to $500,000 and, for a subsequent offence, to a fine of $10,000 to $1,000,000."

62. Section 53 of the Act is amended

(1) by replacing "$1,000 to $300,000 and, for a subsequent offence, to a fine of $5,000 to $600,000" in the first paragraph by "$5,000 to $500,000 and, for a subsequent offence, to a fine of $10,000 to $1,000,000";

(2) by replacing " to a fine of $1,000 to $5,000 and, for a subsequent offence, to a fine of $2,000 to $10,000" in the second paragraph by "to the fines prescribed in the first paragraph".

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

"**53.1.** Whoever contravenes section 29.2 or a regulation made under section 29.3 and whose violation constitutes an offence is liable to a fine of $2,500 to $125,000 and, for a subsequent offence, to a fine of $5,000 to $250,000.

However, a manufacturer or distributor of tobacco products is liable to a fine of $5,000 to $500,000 and, for a subsequent offence, to a fine of $10,000 to $1,000,000."

64. Section 54 of the Act is amended by replacing "$1,000 to $5,000 and, for a subsequent offence, to a fine of $2,000 to $15,000" by "$1,000 to $100,000 and, for a subsequent offence, to a fine of $2,000 to $200,000".

65. Section 54.1 of the Act is amended

(1) by replacing "$300 to $2,000 and, for a subsequent offence, to a fine of $600 to $6,000" in the first paragraph by "$500 to $12,500 and, for a subsequent offence, to a fine of $1,000 to $25,000";

(2) by replacing "$1,000 to $5,000 and, for a subsequent offence, to a fine of $2,000 to $15,000" in the second paragraph by "$1,000 to $50,000 and, for a subsequent offence, to a fine of $2,000 to $100,000".

66. Section 55 of the Act is replaced by the following section:

"**55.** The operator of a tobacco retail outlet who contravenes section 36 or 37 is liable to a fine of $2,500 to $62,500 and, for a subsequent offence, to a fine of $5,000 to $125,000.

Anyone other than the operator of a tobacco retail outlet who contravenes section 36 or 37 is liable to a fine of $2,500 to $125,000 and, for a subsequent offence, to a fine of $5,000 to $250,000. However, a tobacco product manufacturer or distributor is liable to a fine of $5,000 to $500,000 and, for a subsequent offence, to a fine of $10,000 to $1,000,000."

67. Section 57.1 of the Act is replaced by the following sections:

"**57.1.** In any penal proceedings relating to an offence under this Act or its regulations, proof that the offence was committed by a representative, mandatary or employee of any party is sufficient to establish that it was committed by that party, unless the party establishes, subject to section 14, that it exercised due diligence and took all necessary precautions to prevent its commission.

"**57.1.1.** If a legal person or a representative, mandatary or employee of a legal person, partnership or association without legal personality commits an offence under this Act or the regulations, the directors or officers of the legal person, partnership or association are presumed to have committed the offence unless they establish that they exercised due diligence and took all necessary precautions to prevent its commission.

For the purposes of this section, in the case of a partnership, all partners, except special partners, are presumed to be directors of the partnership unless there is evidence to the contrary appointing one or more of them, or a third person, to manage the affairs of the partnership."

68. Section 59 of the Act is amended

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

"(1) the operator was found guilty more than once of an offence under any of sections 13, 14.2 and 14.3 within five years;";

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

"The prohibition to sell tobacco under subparagraph 1 of the first paragraph applies for three months or one year according to whether, in the five years preceding a finding of guilty for an offence under any of sections 13, 14.2 and 14.3, the operator was found guilty of a single offence or of two or more offences under any of those sections.";

(3) by inserting "du premier alinéa" after "paragraphe 2°" in the third paragraph in the French text.

69. Section 77 of the Act is amended by replacing the first paragraph by the following paragraph:

"**77.** The Minister must, not later than 26 November 2020, report to the Government on the implementation of this Act, and subsequently every five years, report to the Government on the carrying out of this Act."

ACT RESPECTING THE SOCIÉTÉ DES LOTERIES DU QUÉBEC

70. Section 25.1 of the Act respecting the Société des loteries du Québec (chapter S-13.1) is amended by replacing the third paragraph by the following paragraph:

"The identification described in the second paragraph of section 13.1 of the Tobacco Control Act (chapter T-0.01) may be used for the purposes of the second paragraph."

REGULATION UNDER THE TOBACCO ACT

71. The Regulation under the Tobacco Act (chapter T-0.01, r. 1) is amended by inserting the following section after section 1:

"**1.1.** An institution operating a general and specialized hospital centre may identify rooms where persons admitted may, for medical purposes, use marijuana, to the extent that those persons hold a medical document provided by a physician allowing them to legally obtain dried marijuana from an authorized producer."

72. The Regulation is amended by inserting the following sections after section 6:

"**6.1.** The portion of each display area on tobacco product packaging on which a health warning must be displayed in accordance with the Tobacco Products Labelling Regulations (Cigarettes and Little Cigars) (SOR/2011-177) must have an even surface with a minimum surface area of 4,648 mm^2.

"**6.2.** A display area on tobacco product packaging on which a health warning is displayed must not be removable from the packaging.

"**6.3.** Tobacco product packaging on which a health warning is displayed must contain a maximum quantity of the product, given the circumference of the product unit and the interior volume of the packaging. No device may be placed or integrated inside the packaging to reduce the space for the product.

"**6.4.** The operator of a specialized retail outlet for electronic cigarettes is not subject to the application of section 20.2 of the Act for electronic

cigarettes and other devices of that nature that the operator sells, including their components and accessories, to the extent that the following conditions are met:

(1) the operator of the retail outlet sells only electronic cigarettes or other devices of that nature, including their components and accessories;

(2) the operator displays the electronic cigarettes or other devices of that nature, including their components, accessories and packaging, so that they are visible only from the inside of the retail outlet;

(3) no other activity takes place there."

73. Section 7 of the Regulation is amended by replacing "6" by "6.3".

TRANSITIONAL AND FINAL PROVISIONS

74. The operator of a retail outlet for electronic cigarettes in operation on 26 November 2015 has 30 days from that date to comply with section 6.4 of the Regulation under the Tobacco Act (chapter T-0.01, r. 1), enacted by section 72, and to send the Minister a written notice indicating the name and address of the retail outlet.

If the operator does not comply with section 6.4 of the Regulation within that time period, section 20.2 of the Tobacco Control Act (chapter T-0.01), as amended by section 22, then applies to the operator.

The operator of a specialized retail outlet for electronic cigarettes who fails to send a notice as required under the first paragraph is liable to the fine prescribed under section 49.4 of the Tobacco Control Act, enacted by section 58.

75. Despite section 29.2 of the Tobacco Control Act, enacted by section 32, the operator of a tobacco retail outlet may, until 26 August 2016, continue to sell or offer for sale tobacco products having a flavour or aroma other than that of tobacco.

76. The provisions of this Act come into force on 26 November 2015, except

(1) sections 4, 5 and 32, which come into force on 26 May 2016;

(2) sections 6, 19, 26 and 72 to the extent that it enacts sections 6.1 to 6.3 of the Regulation under the Tobacco Act, which come into force on 26 November 2016; and

(3) section 11, which comes into force on 26 November 2017.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 29
AN ACT TO AMEND THE SUPPLEMENTAL PENSION PLANS ACT MAINLY WITH RESPECT TO THE FUNDING OF DEFINED BENEFIT PENSION PLANS

Bill 57

Introduced by Mr. Sam Hamad, Minister of Labour, Employment and Social Solidarity
Introduced 11 June 2015
Passed in principle 4 November 2015
Passed 26 November 2015
Assented to 26 November 2015

Coming into force: 1 January 2016

Legislation amended:

Supplemental Pension Plans Act (chapter R-15.1)

Explanatory notes

This Act amends the Supplemental Pension Plans Act mainly to establish a new method for funding defined benefit pension plans by replacing the solvency method by one based on funding.

It provides for the establishment of a stabilization provision whose level will be determined in the manner prescribed by regulation, including by using a scale to be applied in accordance with, in particular, the investment policy of the pension plan. The provision will be composed of actuarial gains, special current service contributions and special amortization payments.

Pension plans will be required to adopt a funding policy that meets the requirements prescribed by regulation.

The Act amends the rules for appropriating and allocating surplus assets during the life of a plan and in the event of termination of the plan. Surplus assets may not be appropriated to the payment of contributions or of additional obligations arising from an amendment to the plan nor be transferred to the employer unless the plan is funded, the target level of the stabilization provision has been exceeded by five percentage points and the degree of solvency of the plan is at least 105%. The surplus assets must first be appropriated to the payment of employer and member current service contributions.

(*cont'd on next page*)

Explanatory notes (*cont'd*)

Up to 20% of any remaining surplus assets may, in accordance with the plan's provisions, be appropriated to the payment of the additional obligations arising from an amendment to the plan or the payment of member contributions or be transferred to the employer.

Employer contributions that are technical amortization payments or stabilization amortization payments, except those paid by letter of credit, must be monitored separately. These amounts will be used to determine, in the event of surplus assets, the maximum amount of the surplus that can be appropriated to the payment of employer contributions.

Under the Act, an actuarial valuation must be carried out every three years. However, if the funding level determined in an actuarial valuation is less than 90%, the plan must be the subject of annual actuarial valuations until the funding level reaches at least 90%. Furthermore, an annual notice on the financial position of the plan must be sent to the Régie des rentes du Québec within four months after the end of every fiscal year of the plan.

Asset smoothing is allowed, but the averaging period cannot exceed five years.

Additional obligations arising from an amendment to a pension plan will be payable in a lump sum if the plan's funding level is below 90%. Otherwise, such obligations may be funded over a maximum period of five years.

The test for minimum employer contributions is amended by making it possible to distinguish between current service contributions and amortization payments if part of the latter is assumed by the members; however, a member's current service contributions may not be used to fund more than 50% of the value of the member's pension benefits.

The requirement to include the additional pension benefit is removed for all pension plans.

The benefits of members whose active membership ends, except in the case of members and beneficiaries who are required to transfer their benefits without having the option of maintaining them in the plan, are paid according to the degree of solvency of the plan, without residual benefits. For pension plans with an annuity purchasing policy that meets the requirements prescribed by regulation, payment of all or part of the pension benefit in accordance with that policy can constitute final payment of the benefits paid.

The Act allows variable benefits to be paid, as for a life income fund, under a plan's defined contribution provisions.

The Act also contains miscellaneous, consequential and transitional provisions to facilitate the implementation of the measures it proposes.

Chapter 29

AN ACT TO AMEND THE SUPPLEMENTAL PENSION PLANS ACT MAINLY WITH RESPECT TO THE FUNDING OF DEFINED BENEFIT PENSION PLANS

[*Assented to 26 November 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

SUPPLEMENTAL PENSION PLANS ACT

1. Section 14 of the Supplemental Pension Plans Act (chapter R-15.1) is amended

(1) by inserting the following subparagraph after subparagraph 9 of the second paragraph:

"(9.1) whether or not the members contribute to amortization payments and, if applicable, the method for calculating them;";

(2) by inserting the following subparagraph after subparagraph 12 of the second paragraph:

"(12.1) if applicable, the powers under which the pension committee is authorized to make the final payment of all or part of the benefits of a member or beneficiary by purchasing an annuity from an insurer under the conditions provided for by the plan's annuity purchasing policy, and the rules applicable to such a payment;";

(3) by replacing subparagraphs 16, 16.1 and 17 of the second paragraph by the following subparagraphs:

"(16) the conditions and procedure for allocating surplus assets or, in the case of a pension plan to which Chapter X applies, the balance of surplus assets referred to in the third paragraph of section 230.2, in the event of termination of the plan;

"(17) in the case of a pension plan to which Chapter X applies, the conditions and procedure for appropriating all or part of the balance of surplus assets referred to in the third paragraph of section 146.8, either to the payment of the value of the additional obligations arising from an amendment to the plan, to the refund of member contributions or to the transfer of amounts to the employer or to a combination of those appropriation methods and, if applicable, the nature of the amendments that may be the object of such an appropriation;

"(18) in the cases referred to in section 146.9.2, the conditions and procedure for appropriating all or part of the surplus assets, either to the payment of employer contributions, to the payment of the value of additional obligations arising from an amendment to the plan or to a combination of these appropriation methods and, if applicable, the nature of the amendments that may be the object of such an appropriation."

2. Sections 21.1 to 21.3 of the Act are repealed.

3. Section 26 of the Act is amended

(1) by replacing the second item of the list in subparagraph 2 of the first paragraph by the following item:

"— an amendment to the plan pertaining to the appropriation or allocation of surplus assets;";

(2) by striking out the first sentence of the third paragraph;

(3) by replacing "In addition, where" in the third paragraph by "Where";

(4) by replacing "il" in the third paragraph in the French text by "le présent article".

4. Section 33 of the Act is amended by inserting "or to the plan's annuity purchasing policy established in accordance with Division II.1 of Chapter XI" after "section 98" in the third paragraph.

5. The Act is amended by inserting the following before section 37:

"**DIVISION I**

"TYPE OF CONTRIBUTIONS".

6. Section 38 of the Act is amended

(1) by adding, at the end, "and, in the case of a plan to which Chapter X applies, to establish a stabilization provision, determined in accordance with section 125, in respect of those obligations";

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

"The part of the current service contribution intended to establish the stabilization provision is to be called a current service stabilization contribution."

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

"**38.1.** The following are amortization payments:

(1) the technical amortization payment, intended to amortize the unfunded actuarial liability determined in accordance with section 131;

(2) the stabilization amortization payment, intended to amortize the unfunded actuarial liability determined in accordance with section 132; and

(3) improvement amortization payments, intended to amortize any unfunded actuarial liability determined in accordance with section 134.

"**38.2.** The special improvement payment is a payment that, in respect of the additional obligations arising from an amendment to the pension plan, must be paid in accordance with section 139.

"**38.3.** The special annuity purchasing payment is a payment that may be required on a payment of benefits made in accordance with the annuity purchasing policy and that, if applicable, must be calculated and paid in accordance with the provisions provided for in section 142.4."

8. The Act is amended by inserting the following before section 39:

"**DIVISION II**

"PAYMENT OF CONTRIBUTIONS".

9. Section 39 of the Act is amended by replacing subparagraphs *a* and *b* of subparagraph 2 of the first paragraph by the following subparagraphs:

"(*a*) the current service contribution determined in accordance with sections 128 and 129;

"(*b*) the sum of the amortization payments determined for the fiscal year and the special improvement payments payable during the fiscal year."

10. Section 39.1 of the Act is amended by adding the following paragraph at the end:

"The agreement referred to in subparagraph 3 of the first paragraph is not required if the contribution reduction is less than or equal to the sum of the current service stabilization contribution and the stabilization amortization payment."

11. Section 41 of the Act is amended by replacing "a special amortization payment" in the first paragraph by "a special improvement payment".

12. Section 42 of the Act is amended by adding "in relation to that liability" after "the amortization payment determined".

13. Section 42.1 of the Act is replaced by the following sections:

"**42.1.** Under the conditions prescribed by regulation, an employer may, on providing the pension committee with a letter of credit established in accordance with the regulation, be relieved of paying all or part of the portion of the employer contribution determined for the current fiscal year of the pension plan in respect of the stabilization amortization payment payable during the year.

The total amount of such letters of credit may not exceed 15% of the liabilities of the plan, determined on a funding basis.

"**42.2.** Employer contributions that are technical amortization payments or stabilization amortization payments, except those paid by letter of credit, must be the subject of special monitoring. Employer contributions paid in excess of the contributions required must be included as well.

Member contributions that are technical amortization payments or stabilization amortization payments must also be the subject of special monitoring.

Interest on those contributions, at the rate of return obtained on the investment of the plan assets, reduced by the investment and administration fees, must be included as well."

14. Section 60 of the Act is amended

(1) by inserting "described in section 38" in the first paragraph after "member contributions";

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

"In addition, if the member contributes to amortization payments, the member's member contributions, with accrued interest, reduced by the excess contributions calculated in accordance with the first paragraph may not be used to pay more than the value referred to in that paragraph.";

(3) by striking out subparagraph 7 of the second paragraph.

15. Section 60.1 of the Act is repealed.

16. Section 61 of the Act is amended by replacing "sections 60 and 60.1 apply" in the first paragraph by "section 60 applies".

17. Section 86 of the Act is amended by striking out "as well as the value of the additional pension under section 60.1" in subparagraph 1 of the second paragraph.

18. The Act is amended by inserting the following division after section 90:

"**DIVISION III.1**

"VARIABLE BENEFITS

"**90.1.** A pension plan that includes defined contribution provisions may allow a member who has ceased to be an active member or, on the death of such a member, the member's spouse to elect to receive variable benefits from the funds the member or spouse holds under the defined contribution provisions, on the conditions and within the time prescribed by regulation."

19. Section 118 of the Act is replaced by the following section:

"**118.** Every pension plan must be the subject of an actuarial valuation

(1) at the date on which it becomes effective;

(2) no later than at the date of the end of the last fiscal year of the plan occurring within three years after the date of the last complete actuarial valuation of the plan;

(3) at the date of the agreement with the insurer for the purposes of a payment of benefits made in accordance with the plan's annuity purchasing policy;

(4) in the case of an amendment having an impact on the funding of the plan, at the date determined under section 121;

(5) at the date of the end of the fiscal year of the plan that precedes a fiscal year in which surplus assets are appropriated to the payment of employer contributions under section 146.8; or

(6) whenever required by the Régie, at the date set by the Régie.

If an actuarial valuation referred to in subparagraph 2 of the first paragraph determines that the funding level of the plan is less than 90%, the plan must be the subject of a complete actuarial valuation not later than the end date of the following fiscal year and the end date of each subsequent fiscal year, until the funding level reaches at least 90%.

An actuarial valuation required under the first or second paragraph must be complete. However, the valuations required under subparagraphs 3, 4 and 5 of the first paragraph may be partial, but only if, in the case of a valuation referred to in subparagraph 4 or 5, the date of the valuation corresponds to the date of the end of the fiscal year of the plan and no complete actuarial valuation is required under this Act or by the Régie at that date."

20. Section 119 of the Act is amended

(1) by inserting the following subparagraph before subparagraph 1 of the first paragraph:

"(0.1) not later than the expiry of the time granted under section 25 for filing the application for registration of the plan in the case of an actuarial valuation required under subparagraph 1 of the first paragraph of section 118;";

(2) by replacing "subparagraph 2 of the first paragraph" in subparagraph 1 of the first paragraph by "subparagraph 2, 4 or 5 of the first paragraph or the second paragraph";

(3) by inserting the following subparagraph after subparagraph 1 of the first paragraph:

"(1.1) within four months after the date of the actuarial valuation in the case of an actuarial valuation required under subparagraph 3 of the first paragraph of that section;";

(4) by replacing "subparagraph 3" in subparagraph 2 of the first paragraph by "subparagraph 6".

21. The Act is amended by inserting the following section after section 119:

"**119.1.** If, at the date of the end of a fiscal year of the pension plan, no actuarial valuation is required under subparagraph 2 of the first paragraph of section 118, the pension committee must send the Régie, no later than four months after that date, a notice informing it of the financial position of the pension plan at that date.

The information to be contained in the notice and the attestations and documents to be included with it are prescribed by regulation.

Any certification required for the purposes of the notice must be carried out in accordance with the first paragraph of section 122, which applies with the necessary modifications."

22. Section 121 of the Act is amended

(1) by replacing "last actuarial valuation" in subparagraphs 1 and 2 of the first paragraph by "end of the last fiscal year";

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

"However, an amendment resulting in a reduction of the obligations of the plan must be considered for the first time at the date it becomes effective."

23. The Act is amended by inserting the following sections after section 122:

"**122.1.** For the purposes of this chapter, the assets and liabilities of a pension plan are both reduced by an amount corresponding to the sum of the following values:

(1) the value of any additional voluntary contributions paid into the pension fund, with accrued interest;

(2) the value of the contributions paid into the pension fund under provisions which, in a defined benefit plan, are identical to those of a defined contribution plan, with accrued interest;

(3) the value of amounts received by the pension plan following a transfer, even otherwise than under Chapter VII, with accrued interest.

However, in the case of a floor plan, the assets and liabilities of a plan are not to be reduced by the value referred to in subparagraph 2.

"**122.2.** For the purposes of this chapter, the letters of credit provided by the employer under section 42.1 that may be considered in the plan's assets cannot exceed 15% of the liabilities of the plan."

24. The Act is amended by replacing Divisions II, III and IV of Chapter X, comprising sections 123 to 142, by the following:

"**DIVISION II**

"FUNDING

"§1.—*Determination of funding*

"**123.** For the purpose of determining the funding level of a pension plan at the date of an actuarial valuation, the plan's liabilities must be equal to the value of the obligations arising from the plan taking into account the service credited to the members.

A pension plan is funded if, at the date of the actuarial valuation, the plan's assets are equal to or greater than its liabilities.

"**124.** For the sole purpose of establishing the funding level of a pension plan at the date of an actuarial valuation,

(1) the plan's assets must be increased by the special improvement payment prescribed in section 139; and

(2) the plan's liabilities must be increased by the value of the additional obligations arising from any amendment to the plan considered for the first time at the date of the valuation, calculated on the assumption that the effective date of the amendment is the valuation date.

The funding level of a pension plan at the date of the actuarial valuation is the percentage that the plan's assets are of its liabilities.

"**125.** Every pension plan must provide for the establishment of a stabilization provision whose target level is determined in the manner prescribed by regulation, in particular by using a scale that is to be applied according to certain criteria, including the target set out in the plan's investment policy in effect at the date of each actuarial valuation required under section 118.

"**126.** The funding method used in an actuarial valuation must be consistent with generally accepted actuarial principles and be based on the assumption that the pension plan is perpetual.

The actuarial assumptions and methods used to determine the funding level of a plan must be suited, in particular, to the type of plan concerned, its obligations and the position of the pension fund.

"**127.** The method for smoothing the market value of the assets of the pension plan may not level the short-term fluctuations in that value over a period exceeding five years.

"**128.** The current service contribution must be equal to or greater than the sum of

(1) the value of the obligations arising from the pension plan in respect of credited service completed over the course of the fiscal year or the part of the fiscal year referred to in paragraph 1 of section 140; and

(2) the value of the stabilization provision in respect of those obligations, according to the target level determined in accordance with section 125.

The contribution may, however, be less if it is determined using a method which, at all times, keeps the plan partially funded or fully funded at the required funding level by adding the plan stabilization provision target level less five percentage points.

"**129.** The value of the obligations referred to in sections 123, 124 and 128 which, under the plan, are to increase according, in particular, to the progression of the members' remuneration must include the estimated amount of those obligations when they become payable, assuming that contingencies based on actuarial assumptions as to survival, morbidity, mortality, employee turnover, eligibility for benefits or other factors will occur.

Furthermore, any pension benefit increase provided for by the plan which becomes effective after the benefits begin to be paid must be taken into account in determining that value.

"§2. — *Funding deficiencies*

"**130.** There are three types of funding deficiencies: the technical actuarial deficiency, the stabilization actuarial deficiency and the improvement unfunded actuarial liability.

"**131.** The technical actuarial deficiency corresponds, at the date of an actuarial valuation, to the amount by which the plan's liabilities exceed its assets, increased by the value of any amortization payments remaining to be paid to amortize any improvement unfunded actuarial liability determined in a prior actuarial valuation.

"**132.** The actuarial stabilization deficiency corresponds, at the date of an actuarial valuation, to the amount by which the plan's liabilities, reduced by the technical actuarial deficiency determined in accordance with section 131 and increased by the value of the stabilization provision target level less five percentage points, exceed its assets, increased by the value of the amortization payments remaining to be paid to amortize any improvement unfunded actuarial liability determined in a prior actuarial valuation.

"**133.** The interest rate used to establish the value of the improvement amortization payments referred to in sections 131 and 132 is the same as the one used to establish the liabilities of the plan.

"**134.** An improvement unfunded actuarial liability corresponds, at the date of an actuarial valuation, to the value of the additional obligations arising from any amendment to the plan, except for the amendment referred to in section 139, considered for the first time in the valuation, increased by the value of the stabilization provision target level in respect of those obligations and reduced, if applicable, by the amount corresponding to the part of the value of those obligations that is paid for by appropriation of the plan's surplus assets.

"**135.** The amortization payments that, if applicable, remain to be paid in relation to any improvement unfunded actuarial liability determined in a prior actuarial valuation may only be eliminated if, at the date of the actuarial valuation, the assets of the pension plan are equal to or greater than its liabilities, increased by the value of the stabilization provision target level less five percentage points.

"§3.—*Amortization of funding deficiencies*

"**136.** Every funding deficiency must be amortized by dividing it into as many amounts as there are full months included in the amortization period.

"**137.** The monthly amortization payable for any fiscal year of the pension plan, and any part of such a fiscal year, included in the amortization period must be established as a set amount at the date the unfunded actuarial liability is determined. However, if the members contribute to amortization payments, the monthly payments may represent an hourly rate or a rate of the remuneration of or a percentage of the total payroll for the active members; the rate or percentage must be uniform unless it is established by reference to a variable authorized by the Régie.

"**138.** The amortization period for an unfunded actuarial liability begins at the date of the actuarial valuation in which the unfunded liability is determined. It expires at the end of a fiscal year of the pension plan that ends

(1) no later than 10 years after the date of the valuation, if the liability is a technical actuarial deficiency;

(2) no later than 10 years after the date of the valuation, if the liability is a stabilization actuarial deficiency; or

(3) no later than five years after the date of the valuation, if the liability is an improvement unfunded actuarial liability.

"§4. — *Special improvement payment*

"**139.** If the actuarial valuation used to determine the value of the additional obligations arising from an amendment to the pension plan shows that the plan's funding level, determined without reference to the amendment, is less than 90%, a special improvement payment equal to the value of the additional obligations, at the date of the valuation, increased by the value of the stabilization provision target level in respect of those obligations, must be paid into the pension fund.

The special improvement payment is payable in full as of the day following the date of the valuation.

"§5. — *Miscellaneous provisions*

"**140.** In addition to the other elements prescribed by regulation, an actuarial valuation must determine

(1) the current service contribution, expressed in currency or as a rate or percentage of the remuneration of active members, for the fiscal year or the part of the fiscal year of the pension plan that immediately follows the date of the valuation and for every fiscal year that follows until the date of the next actuarial valuation to which it is subject under subparagraph 2 of the first paragraph of section 118;

(2) the total amount of the current service contribution and the amount of the part of that contribution referred to in subparagraph 2 of the first paragraph of section 128;

(3) the plan's assets and liabilities;

(4) the amount of each deficiency and that of the related amortization payment; and

(5) the amounts recorded under section 42.2.

“**DIVISION III**

“SOLVENCY

“**141.** For the purpose of determining the solvency of a pension plan at the date of an actuarial valuation, the plan’s assets must be established according to their liquidation value, or an estimate of that value, and be reduced by the estimated amount of the administration costs to be paid out of the pension fund, assuming that the pension plan is terminated on the valuation date.

The pension plan’s liabilities must be equal to the value of the obligations arising from the plan, assuming that the plan is terminated on the valuation date.

A pension plan is solvent if its assets are equal to or greater than its liabilities.

“**142.** For the sole purpose of establishing the degree of solvency of a pension plan at the date of an actuarial valuation,

(1) the plan’s assets must be increased by the special improvement payment prescribed in section 139; and

(2) the plan’s liabilities must be increased by the value of the additional obligations arising from any amendment to the plan considered for the first time on the date of the valuation, calculated on the assumption that the effective date of the amendment is the valuation date.

The degree of solvency of a pension plan at the date of an actuarial valuation is the percentage that the plan’s assets are of its liabilities.

“**142.1.** If the plan expressly provides that the amount of a member’s pension is to be established with reference to the progression of the member’s remuneration after termination, the value of the pension must be established assuming that the plan is terminated in such circumstances that the benefits accrued to the member in respect of the pension must be estimated at their maximum value. If the plan provides for other obligations whose value depends on the circumstances in which the plan is terminated, they must be included in the liabilities to the extent provided in the scenario used for that purpose by the actuary in charge of the valuation.

If the liabilities established in accordance with subparagraph 2 of the first paragraph of section 142 and with the first paragraph of this section are less than the value of the obligations arising from the pension plan, assuming that the plan is terminated on the valuation date in such circumstances that the benefits accrued to the members must be estimated at their maximum value, the valuation report must also indicate the latter value.

“**142.2.** The liabilities of a pension plan under which refunds or benefits are guaranteed by an insurer must, for the purpose of determining the plan’s

solvency, include the value corresponding to those benefits, and the plan's assets must include an amount equal to that value.

"**142.3.** The values referred to in subparagraph 2 of the first paragraph of section 142 and in section 142.1 are determined by applying sections 211 and 212 and subparagraph 1 of the second paragraph of section 212.1, with the necessary modifications. In the case of pensions already in payment, inasmuch as they are not guaranteed by an insurer at the valuation date, those values must be determined according to an estimation of the premium that an insurer would charge to guarantee the pensions at the valuation date.

"**DIVISION III.1**

"FUNDING RELATING TO ANNUITY PURCHASING POLICY

"**142.4.** A payment of benefits made in accordance with the annuity purchasing policy of a pension plan must meet the funding requirements prescribed by regulation.

If those requirements are not met, a special annuity purchasing payment, calculated in the manner determined by regulation, must be paid as prescribed in that regulation.

"**DIVISION IV**

"FUNDING POLICY

"**142.5.** The person or body who may amend the pension plan must establish a written funding policy that meets the requirements prescribed by regulation, review it regularly and send it to the pension committee without delay."

25. Section 143 of the Act is amended by replacing "Régie." at the end by "Régie or, if the degree of solvency is more recent, in the notice prescribed by section 119.1 sent to the Régie. A pension plan may however provide that the 100% limit does not apply or establish a limit of more than 100%."

26. Section 146 of the Act is amended by adding, at the end, ", in the following cases:

(1) the member or beneficiary does not have the option of maintaining his benefits in the pension plan;

(2) the plan provides for the payment of the value of members' and beneficiaries' benefits in a proportion that is greater than the degree of solvency of the plan".

27. The Act is amended by replacing Divisions I and II of Chapter X.1, comprising sections 146.1 to 146.9, by the following:

"**DIVISION I**

"PROVISIONS OF THE PENSION PLAN

"**146.1.** Surplus assets may, during the life of a pension plan, be appropriated to the refund or payment of benefits or the payment of the value of the additional obligations arising from an amendment to the plan, but only in accordance with this chapter and in compliance with the plan provisions required under subparagraph 17 or 18 of the second paragraph of section 14.

"**146.2.** All provisions concerning the appropriation of surplus assets during the life of a pension plan must be grouped in an easily identifiable section of the plan.

The same applies to any provision concerning the allocation of surplus assets in the event of termination of the plan.

"**146.3.** The members and beneficiaries must be informed and consulted before any amendment to the plan under section 146.2.

"**146.4.** For the purposes of the consultation, the pension committee shall send every member and beneficiary of the plan a written notice which, in addition to containing the information required under subparagraph 1 of the first paragraph of section 26, indicates

(1) the plan provisions relating to the allocation or appropriation of surplus assets in force on the date of the notice;

(2) the text of the plan provisions arising from the amendment; and

(3) any other information prescribed by regulation.

The notice must also inform the members and beneficiaries that they may notify the pension committee in writing of their opposition to the proposed amendment to the plan provisions within 60 days after the notice is sent or, as applicable, after the date on which the notice required under the third paragraph is published, whichever is later.

Unless all members and beneficiaries have been personally advised, the pension committee must also publish a notice of the proposed amendment in a daily newspaper circulated in the region in Québec where the greatest number of active members reside. The notice must also specify that persons who have not received a personal notice but believe they must be consulted may declare their status to the pension committee within 60 days after the notice is published and that, if they are able to establish their status, they are entitled to receive a

copy of the notice required under the second paragraph and, if applicable, to notify the committee in writing of their opposition to the proposed amendment.

The notice given under this section is considered to be the notice referred to in section 26.

"**146.5.** On the expiry of the time for expressing opposition, the pension committee shall count the notices of opposition received.

If 30% or more of the members and beneficiaries are opposed to the proposed amendment, it is deemed rejected and cannot be made.

The pension committee shall immediately inform the employer concerned, as well as each of the plan members and beneficiaries and the person or body who may amend the pension plan, of the results.

"**DIVISION II**

"PLANS TO WHICH CHAPTER X APPLIES

"**146.6.** The appropriation, under this division, of the surplus assets of a pension plan to which Chapter X applies, determined without reference to the portion of the assets and that of the liabilities described in section 122.1, is only permitted if, according to the actuarial valuation of the plan, the following conditions are met:

(1) on a funding basis, the plan's assets are equal to or greater than its liabilities, increased by the value of the stabilization provision target level plus five percentage points; and

(2) on a solvency basis, the plan's assets are equal to or greater than 105% of its liabilities.

"**146.7.** The maximum amount of surplus assets that may be used is equal to the lesser of the following amounts, determined at the date of the actuarial valuation:

(1) the amount by which the surplus assets determined on a funding basis exceed the minimum set under paragraph 1 of section 146.6; and

(2) the amount by which the surplus assets determined on a solvency basis exceed the minimum set under paragraph 2 of that section.

In the case of a partial actuarial valuation, the maximum amount of surplus assets is equal to the lesser of the amounts given by the actuary who certifies that a complete actuarial valuation carried out at the date of the valuation would have allowed the determination, in accordance with the first paragraph, of amounts equal to or greater than the amounts given.

“**146.8.** The amount of surplus assets that may be used over the course of a fiscal year must first be appropriated to the payment of the employer and member current service contributions, up to the lesser of the amount of the employer or member contributions recorded, respectively, under the first and second paragraphs of section 42.2 and the amount of the employer or member current service contributions.

If the amount of surplus assets that may be used is less than the total amount of employer and member contributions recorded under section 42.2, the appropriation under the first paragraph must be proportional to the contributions recorded, respectively, under the first and second paragraphs of that section.

If there is a balance of surplus assets, up to 20% of the balance may, per fiscal year of the plan and in accordance with its provisions, be appropriated to the payment of the value of the additional obligations arising from an amendment to the plan or to the payment of member contributions or be transferred to the employer.

Any amount appropriated to the payment of the employer current service contributions or to the payment of the value of the additional obligations arising from an amendment or transferred to the employer must be deducted from the amounts recorded under section 42.2. The same applies to any amount appropriated to the payment of member current service contributions.

“**146.9.** The pension plan may provide that the appropriation of surplus assets to the payment of current service contributions may, despite the caps provided for in the first paragraph of section 146.8, apply beyond the amount of the contributions recorded under section 42.2.

“**146.9.1.** The appropriation of surplus assets to the payment of employer contributions and, if applicable, member contributions ceases on the date of the end of a fiscal year for which an actuarial valuation or a notice referred to in section 119.1 shows that the conditions set out in section 146.6 are no longer met.

“**DIVISION III**

“OTHER PLANS

“**146.9.2.** This division concerns the pension plans to which Chapter X does not apply.

It also concerns the portion of the assets and that of the liabilities of a pension plan to which Chapter X applies that are excluded under section 122.1.

“**146.9.3.** The surplus assets of a pension plan may be appropriated to the payment of the value of the additional obligations arising from an amendment to the plan, provided that the amount applied for that purpose is limited to the part of the assets that exceeds the value of the obligations arising

from the plan, established without reference to the additional obligations arising from the amendment, assuming that the plan is terminated.

"**146.9.4.** The portion of the assets of the pension plan that exceeds the value of the obligations arising from the plan, assuming that the plan is terminated, may be appropriated to the payment of employer contributions.

The appropriation of the surplus assets of a pension plan to the payment of employer contributions ceases as soon as the condition set out in the first paragraph is no longer met."

28. Section 146.12 of the Act is amended

(1) by replacing "sections 138 and 139" in paragraph 1 by "sections 128 and 129";

(2) by replacing paragraph 3 by the following paragraph:

"(3) the sum of the amortization payments determined for the fiscal year and the special improvement payments payable during the fiscal year."

29. Section 146.14 of the Act is repealed.

30. Section 146.15 of the Act is amended by replacing "Sections 60 and 60.1" by "Section 60".

31. Section 146.16 of the Act is replaced by the following section:

"**146.16.** Despite subparagraph 2 of the first paragraph of section 118 and subparagraph 1 of the first paragraph of section 119, a negotiated contribution plan must be the subject of an actuarial valuation at the date of the end of each fiscal year and the valuation report must be sent to the Régie within six months after the date of the valuation."

32. Section 146.18 of the Act is amended

(1) by replacing "128" by "125";

(2) by replacing "reserve" by "stabilization provision".

33. Section 146.19 of the Act is replaced by the following sections:

"**146.18.1.** Section 134, except the exception it provides for, applies to all plan amendments considered for the first time.

Section 139 applies on a solvency basis.

"**146.19.** Despite section 138, the maximum amortization period of any actuarial deficiency is 12 years."

34. Section 146.35 of the Act is amended by replacing “146.3.1” in the third paragraph by “146.4”.

35. Section 146.41 of the Act is amended by replacing the second paragraph by the following paragraph:

“The notice referred to in section 200 must not include the information required under paragraph 2 of that section. However, it must mention, if applicable, the cap referred to in the third paragraph.”

36. Section 146.45 of the Act is repealed.

37. Section 151.2 of the Act is amended by replacing “to ensure risk management” in subparagraph 6 of the second paragraph by “to quantify and manage risks”.

38. Section 166 of the Act is amended

(1) by striking out subparagraph 3 of the first paragraph;

(2) by replacing “in subparagraph 2 or 3” in the second paragraph by “in subparagraph 2”.

39. Section 166.1 of the Act is repealed.

40. Section 169 of the Act is amended by replacing “, its characteristics and its financial obligations” by “and its characteristics, financial obligations and funding policy”.

41. The Act is amended by inserting the following after section 182:

“**DIVISION II.1**

“ANNUITY PURCHASING POLICY

“**182.1.** If a pension plan has an annuity purchasing policy that meets the requirements prescribed by regulation, payment of all or part of a pension benefit in accordance with that policy constitutes, on the date of the first payment by the insurer, as stipulated in the agreement entered into for that purpose, final payment of the benefits of the members and beneficiaries covered by that agreement.

The annuity purchasing policy only applies to pensions if, on the date of the agreement with the insurer, they are in payment or an application for payment of benefits has been filed.

“**182.2.** The members and beneficiaries whose benefits have been paid in accordance with section 182.1 retain, for three years, their status as a member

or beneficiary under the plan for the purposes of the provisions relating to the allocation of surplus assets in the event of termination of the plan. They also retain their status, for the same period, in the event of the employer's bankruptcy or insolvency which, following the employer's withdrawal from the plan or the termination of the plan, results in a reduction of the members' or beneficiaries' benefits.

Whenever the first paragraph must be applied, the notice required under section 207.4 must also state the rules set out in this section."

42. Section 195 of the Act is amended

(1) by replacing "Division III of Chapter X" in the second paragraph by "Division II of Chapter X";

(2) by replacing "and the employer's right to appropriate all or part of the surplus assets to the payment of the value of the additional obligations arising from any amendment to the plan or to the payment of employer contributions but, in the latter case, only if the plan from which the assets are to be transferred is a plan to which subparagraph 16.1 or 17 of the second paragraph of section 14 applies or which was amended in that respect under section 146.5" in the fourth paragraph by "and to their appropriation during the life of the plan".

43. The Act is amended by inserting the following section after section 195:

"**195.0.1.** In the event of division of a pension plan, the amounts recorded under section 42.2 are distributed among the pension plans resulting from the division proportionately to their respective liabilities."

44. Section 196 of the Act is amended

(1) by inserting the following paragraph before the first paragraph:

"**196.** The Régie may only authorize the merger of all or part of the assets and liabilities of several plans if the degree of solvency of the absorbing plan after the merger

(1) is at least 85% or, in the case of the merger of plans to which the same employer is a party, at least 100%; or

(2) is not more than five percentage points below the degree of solvency, before the merger, of the absorbing plan or the absorbed plan.";

(2) by replacing "The Régie shall not authorize the merger of all or part of the assets and liabilities of several plans unless" in the first paragraph by "In addition, the Régie may only authorize the merger if";

(3) by replacing "ou que si les effets" in the first paragraph in the French text by "ou que les effets";

(4) by inserting the following sentence after the first sentence of the first paragraph: "Nor shall the Régie authorize the merger unless all the plans include terms which, in relation to the appropriation of surplus assets during the life of the plan, have identical effects.";

(5) by striking out "only containing the information prescribed by regulation" in the second paragraph;

(6) by replacing "230.4 and 230.6" in the second paragraph by "146.4 and 146.5";

(7) by striking out the fourth paragraph.

45. Section 198 of the Act is amended by adding the following sentence at the end of the second paragraph: "If the amendment is made because the employer no longer has active members in its employ, the amendment becomes effective not later than on the end date of the fiscal year in which the last member ceases to accumulate benefits."

46. The Act is amended by inserting the following section after section 199:

"**199.1.** If an employer that is a party to a multi-employer pension plan no longer has active members in its employ, the plan must be amended to allow for the withdrawal of the employer. If the person authorized under the plan to make such an amendment fails to do so within 30 days after the pension committee is informed of the fact that the employer no longer has active members in its employ, the pension committee shall proceed with the amendment.

In the case of an employer all of whose employees covered by the plan are hired on an ad hoc, fixed term basis, the plan need only be amended if 12 months have elapsed since the employer ceased to have active members in its employ."

47. Section 200 of the Act is amended

(1) by adding "or, if more recent, in the notice sent to the Régie under section 119.1" at the end of paragraph 1;

(2) by replacing "of the second paragraph of section 230.1 and" in paragraph 2 by "of the plan provisions required under subparagraph 16 of the second paragraph of section 14 and, if applicable,";

(3) by replacing paragraphs 3 and 4 by the following paragraphs:

"(3) that the benefits of non-active members and beneficiaries affected by the withdrawal and whose pension is in payment at the date of withdrawal will be paid by means of a pension paid, as prescribed by regulation, by an insurer selected by the pension committee; and

"(4) that the benefits of members and beneficiaries affected by the withdrawal, other than those to whom paragraph 3 applies, will be paid by means of a transfer under section 98, which applies with the necessary modifications, or, as applicable, by means of the payment in a lump sum or the transfer into a registered retirement savings plan of the portion of their accrued benefits that is refundable."

48. Section 207.2 of the Act is amended by replacing the third and fourth paragraphs by the following paragraph:

"If applicable, the copy of the report sent to the employer must be accompanied by a notice, a copy of which must be sent to the Régie, indicating that any amount due by the employer according to the report must be paid into the pension fund or to the insurer, as applicable."

49. Section 207.5 of the Act is repealed.

50. Section 207.6 of the Act is amended by replacing the first paragraph by the following paragraph:

"**207.6.** A pension plan may not be amended after the date of termination, except to allow any increase in pension benefits resulting from the allocation of surplus assets."

51. Section 210.1 of the Act is amended

(1) by striking out the first paragraph;

(2) by adding "de retraite" at the end of the second paragraph in the French text;

(3) by striking out the third paragraph.

52. Section 226 of the Act is repealed.

53. Section 230.0.0.1 of the Act is amended by striking out paragraph 2.1.

54. Section 230.0.0.2 of the Act is repealed.

55. Section 230.0.0.3 of the Act is amended by replacing everything that follows "by an insurer" by "or choose a pension paid out of the assets administered by the Régie under section 230.0.0.4".

56. Section 230.0.0.4 of the Act is amended

(1) by replacing "stipulated under paragraph 2 of section 230.0.0.2 or paragraph 2 of section 230.0.0.3" in the first paragraph by "provided for in section 230.0.0.3";

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

"The Régie may administer all or some of the plans together. In such a case, the plans administered together are deemed, for that purpose, to constitute a single plan."

57. Section 230.0.0.9 of the Act is amended

(1) by replacing "fifth" in the first sentence of the first paragraph by "tenth";

(2) by striking out the second sentence of the first paragraph;

(3) by striking out the third paragraph.

58. Section 230.0.0.10 of the Act is amended by replacing "the Government shall pay the required sums to the Régie out of the Consolidated Revenue Fund" by "the Régie may reduce the pensions of the members and beneficiaries".

59. Section 230.0.0.11 of the Act is amended by adding the following paragraph after paragraph 2:

"(3) prescribe the terms and conditions for reducing the pensions paid by the Régie."

60. Section 230.0.0.12 of the Act is repealed.

61. Section 230.0.1 of the Act is renumbered "230.1".

62. Sections 230.1 to 230.8 of the Act are replaced by the following section:

"**230.2.** Any surplus assets of a terminated pension plan are first allocated concurrently to the employer and to the members and beneficiaries with benefits under defined benefit provisions, up to the amount of the contributions recorded, respectively, under the first and second paragraphs of section 42.2.

If the amount of surplus assets is less than the total amount of employer and employee contributions recorded under section 42.2, they must be allocated proportionately to the contributions recorded, respectively, under the first and second paragraphs of that section.

Any remaining surplus assets must be allocated in accordance with the conditions and procedure set out in the plan.

The portion allocated to the members and beneficiaries is apportioned among them proportionately to the value of their accrued benefits or according to another method set out in the plan."

63. Section 237 of the Act is amended by inserting "and the variable benefits provided for in section 90.1" after "section 67.2" in the first paragraph.

64. Section 240.2 of the Act is amended by replacing the second paragraph by the following paragraph:

"Whenever the first paragraph must be applied, the notice required under section 207.4 must also state the rules set out in this section."

65. Section 240.3 of the Act is amended by inserting "or a pension plan that is amended to allow for the withdrawal of an employer" after "pension plan".

66. Section 240.4 of the Act is amended by striking out the second paragraph.

67. Chapter XIV.1 of the Act, comprising sections 243.1 to 243.19, is repealed.

68. Section 244 of the Act is amended, in the first paragraph,

(1) by striking out subparagraph 3.0.1;

(2) by inserting the following subparagraph after subparagraph 3.1:

"(3.1.1) determine, for the purposes of section 90.1, the conditions and time limits applicable to the payment of the variable benefits;";

(3) by replacing subparagraph 8.0.1 by the following subparagraphs:

"(8.0.1) determine the information to be contained in the notice required under section 119.1 and the attestations and documents to be included with it;

"(8.0.2) determine the manner for setting the target level of the stabilization provision required under section 125, and the criteria according to which any scale established is to be applied;

"(8.0.3) for the purposes of section 142.4, determine the funding requirements to be met by a payment of benefits in accordance with the annuity purchasing policy and the method for calculating and paying the special annuity purchasing payment;

"(8.0.4) prescribe the requirements regarding the funding policy required under section 142.5;";

(4) by inserting the following subparagraph after subparagraph 10:

"(10.1) prescribe the requirements regarding the annuity purchasing policy referred to in section 182.1;";

(5) by replacing "of Chapters XIII and XIV.1" in subparagraph 12 by "of Chapter XIII";

(6) by striking out subparagraph 12.1.

69. Section 248 of the Act is amended by striking out "or Chapter XIV.1" in subparagraph 5 of the first paragraph.

70. Section 257 of the Act is amended by inserting ", 119.1, 142.5" after "119" in paragraph 1.

71. Section 258 of the Act is amended

(1) by replacing "207.5" in paragraph 1 by "207.4";

(2) by striking out "230.4, 230.6, 243.8," in paragraph 1.

72. The Act is amended by replacing sections 288.1 to 288.3 by the following sections:

"**288.1.** The provisions of any defined contribution pension plan that are in force on 31 December 2015 and that pertain to the allocation or appropriation of surplus assets apply, as of 1 January 2016, to the balance of surplus assets referred to in subparagraphs 16 and 17 of the second paragraph of section 14.

"**288.2.** The letters of credit provided in accordance with section 42.1 before 1 January 2016 are, as of that date, considered to be provided under that section as it applies from that date.

"**288.3.** If contributions paid before 1 January 2016 were, in accordance with the plan, the subject of special monitoring to allow for the subsequent appropriation or allocation of surplus assets, those contributions must be recorded in accordance with section 42.2 as of that date. The special monitoring must be shown in the actuarial valuation of the plan as at 31 December 2015.

"**288.4.** The conditions set out in section 20 do not apply to an amendment to a pension plan made before 1 January 2017 to remove the additional pension benefit referred to in section 60.1 or the equivalent benefit or portion of benefit offered by the plan to replace the additional pension benefit."

73. Section 290.1 of the Act is repealed.

74. The Act is amended by inserting the following sections after section 318.1:

"**318.2.** Any pension plan to which Chapter X applies must be the subject of a complete actuarial valuation on 31 December 2015 in accordance with the provisions in force on 1 January 2016.

For the purposes of the valuation, the amortization payments required, on a solvency basis and a funding basis, for an unfunded actuarial liability determined in a prior actuarial valuation, are eliminated.

"**318.3.** Despite paragraphs 1 and 2 of section 138, the amortization period of any technical actuarial deficiency or any stabilization actuarial deficiency that begins on the date of an actuarial valuation prior to 31 December 2016 expires on the date of the end of the fiscal year of a pension plan that ends no later than 15 years after the date of the valuation. The maximum amortization period of such an actuarial deficiency beginning after 30 December 2016 is reduced by one year for every full year of deviation between 31 December 2015 and the date on which the amortization period of the deficiency begins.

The amortization period of any technical actuarial deficiency or any stabilization actuarial deficiency that begins after 30 December 2020 is determined in accordance with section 138.

"**318.4.** If the employer contributions that are determined in the actuarial valuation required under section 318.2 or a subsequent actuarial valuation and that are payable for every fiscal year or part of a fiscal year after the valuation date are greater than those that would have been payable from 1 January 2016 to 31 December 2016 under the provisions in force on 31 December 2015, the difference is only payable at a rate of one third per 12-month period as of 1 January 2017.

For the purposes of the first paragraph, the employer current service contributions corresponding to the value of the obligations arising from the pension plan in relation to credited service completed during the fiscal year are to be excluded.

To determine the contributions that would have been payable, any instruction given in relation to the period including the pension plan's fiscal year in progress on 31 December 2015 under the Regulation providing new relief measures for the funding of solvency deficiencies of pension plans in the private sector (chapter R-15.1, r. 4.1) and applied on that date must be taken into account.

If applicable, section 42.1 applies taking into account only the portion of the stabilization amortization payment payable under the first paragraph.

This section ceases to apply on 31 December 2018.

"**318.5.** A pension plan that is exempted, under a regulation made under section 2, from the application of the funding rules set out in this Act is subject to the provisions of this Act that are in force on 1 January 2016 but only to the extent prescribed by the regulation applicable to the plan.

Section 142.5 applies, however, to a plan referred to in the first paragraph.

If such a regulation ceases to apply to a pension plan, sections 318.2 to 318.4 apply to such a plan, and in applying those sections, the date of 1 January 2016 is replaced by the date following the date on which the regulation ceases to apply and the other dates mentioned in those sections are replaced accordingly.

The provisions of Chapter X, as they read on 31 December 2015, continue to apply to any pension plan administered by the Régie under subdivision 4.0.1 of Division II of Chapter XIII.

"**318.6.** The fact that the Regulation respecting supplemental pension plans affected by the arrangement regarding AbitibiBowater Inc. under the Companies' Creditors Arrangement Act (chapter R-15.1, r. 6.1) ceases to apply before 31 December 2020 does not cause Division IV of the Regulation to cease to apply.

"**318.7.** The provisions of subdivision 4.0.1 of Division II of Chapter XIII that are in force on 31 December 2015 continue to apply to pensions being paid by the Régie under those provisions at 31 December 2015.

In addition, a pension plan to which Chapter X applies and that meets all the conditions set out in section 230.0.0.1, as it read on 31 December 2015, is subject to the provisions mentioned in the first paragraph, unless it was liquidated before 1 January 2016.

"**318.8.** If the termination report regarding a pension plan referred to in the provisions of subdivision 4.0.1 of Division II of Chapter XIII that come in force on 1 January 2016 was sent to the Régie before that date, the rights of the members and beneficiaries are established based on that report."

75. The Act is amended by inserting the following section after section 319.10:

"**319.11.** For the sole purpose of allocating the assets of a pension plan under the Agreement Respecting Multi-Jurisdictional Pension Plans, which came into force on 1 July 2011, the members' benefits accrued before 1 January 2016 are included in the benefits funded on a solvency basis."

TRANSITIONAL AND FINAL PROVISIONS

76. The regulations made for the purposes of the provisions enacted by this Act may have retroactive effect from a date not prior to 1 January 2016.

77. Unless the parties agree otherwise, an agreement entered into before 1 January 2016 regarding the sharing of the current service contribution is considered to apply as well to the current service stabilization contribution as of 1 January 2016 or a later date stipulated in the agreement.

78. This Act comes into force on 1 January 2016.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 30
AN ACT TO ADDRESS THE FINDINGS OF THE REPORT OF THE APPELLATE PANEL ESTABLISHED UNDER THE AGREEMENT ON INTERNAL TRADE REGARDING SECTION 4.1 OF THE FOOD PRODUCTS ACT

Bill 68

Introduced by Mr. Jacques Daoust, Minister of the Economy, Innovation and Exports
Introduced 3 November 2015
Passed in principle 11 November 2015
Passed 26 November 2015
Assented to 26 November 2015

Coming into force: 11 December 2015

Legislation amended:

Food Products Act (chapter P-29)

Explanatory notes

This Act amends the Food Products Act to withdraw the provision that prohibits using the words “milk”, “cream”, “butter”, “cheese” or a derivative of any of those words to designate a dairy product substitute.

Éditeur officiel
Québec

Chapter 30

AN ACT TO ADDRESS THE FINDINGS OF THE REPORT OF THE APPELLATE PANEL ESTABLISHED UNDER THE AGREEMENT ON INTERNAL TRADE REGARDING SECTION 4.1 OF THE FOOD PRODUCTS ACT

[*Assented to 26 November 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 4.1 of the Food Products Act (chapter P-29) is amended by striking out paragraph 1.

2. This Act comes into force on 11 December 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 31
AN ACT MAINLY TO IMPROVE THE REGULATION OF TOURIST ACCOMMODATION AND TO DEFINE A NEW SYSTEM OF GOVERNANCE AS REGARDS INTERNATIONAL PROMOTION

Bill 67
Introduced by Madam Dominique Vien, Minister of Tourism
Introduced 22 October 2015
Passed in principle 18 November 2015
Passed 1 December 2015
Assented to 2 December 2015

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

Legislation amended:

Act respecting tourist accommodation establishments (chapter E-14.2)
Act respecting the Ministère du Tourisme (chapter M-31.2)

Explanatory notes

This Act amends the Act respecting tourist accommodation establishments to define the notion of "tourist", to specify the cases in which the Minister of Tourism may or must refuse to issue a classification certificate or suspend or cancel a certificate, and to allow the Minister to delegate the Minister's responsibilities as regards the suspension and cancellation of such certificates.

The Act also amends that Act to include provisions relating to investigations and to revise its penal provisions.

In addition, the Act amends the Act respecting the Ministère du Tourisme to allow the Minister to entrust certain ministerial functions to a recognized body or group of recognized bodies and to allow the Minister to determine the purposes for which certain sums paid out to regional tourism associations must be used.

Chapter 31

AN ACT MAINLY TO IMPROVE THE REGULATION OF TOURIST ACCOMMODATION AND TO DEFINE A NEW SYSTEM OF GOVERNANCE AS REGARDS INTERNATIONAL PROMOTION

[*Assented to 2 December 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

ACT RESPECTING TOURIST ACCOMMODATION ESTABLISHMENTS

1. Section 1 of the Act respecting tourist accommodation establishments (chapter E-14.2) is amended by adding the following paragraph at the end:

"In this Act, unless the context indicates otherwise, "tourist" means a person who takes a leisure or business trip, or a trip to carry out remunerated work, of not less than one night nor more than one year outside the municipality where the person's place of residence is located and who uses private or commercial accommodation services."

2. Section 6 of the Act is amended

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

"**6.** The operation of a tourist accommodation establishment is subject to the issue of a classification certificate.";

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

"The person applying for the classification certificate is required to inform the Minister of any offence referred to in section 11.0.1 of which the person has been found guilty or for which the person has been the subject of a non-compliance order."

3. The Act is amended by inserting the following section after section 6:

"**6.1.** On receiving an application for a classification certificate for a tourist accommodation establishment for which no certificate has been issued or an application to change the class of tourist accommodation establishment or the type or number of accommodation units offered, the Minister shall send a notice to the municipality, borough or regional county municipality in whose territory the establishment is situated informing it of the application and the intended use.

If the intended use is not in conformity with the municipal planning by-laws relating to uses passed under the Act respecting land use planning and development (chapter A-19.1), the municipality, borough or regional county municipality must inform the Minister within 45 days of the notice.

This section does not apply to an establishment situated on an Indian reserve."

4. Section 8 of the Act is amended by replacing "a person to operate" in the second paragraph by "the operation of".

5. Section 11 of the Act is replaced by the following section:

"**11.** The Minister shall refuse to issue a classification certificate if the person applying for it does not meet the conditions prescribed by this Act and the regulations.

The Minister shall also refuse to issue a classification certificate if the municipality, borough or regional county municipality informs the Minister, in accordance with section 6.1, that the intended use of the tourist accommodation establishment is not in conformity with the municipal planning by-laws relating to uses passed under the Act respecting land use planning and development (chapter A-19.1)."

6. The Act is amended by inserting the following section after section 11:

"**11.0.1.** The Minister may refuse to issue a classification certificate if the person applying for it has, in the last three years, been found guilty of an offence under this Act or the regulations, the Building Act (chapter B-1.1) as regards barrier-free design, the Environment Quality Act (chapter Q-2), the Consumer Protection Act (chapter P-40.1) or the Act respecting the conservation and development of wildlife (chapter C-61.1), unless the person has been pardoned or has, in the last three years, been the subject of a non-compliance order made under any of those Acts."

7. Section 11.1 of the Act is replaced by the following sections:

"**11.1.** The Minister shall suspend or cancel a classification certificate if its holder no longer meets the conditions prescribed by this Act and the regulations.

"**11.2.** The Minister may suspend or cancel a classification certificate if its holder has, during the term of the classification certificate, been found guilty of an offence under this Act or the regulations, the Building Act (chapter B-1.1) as regards barrier-free design, a municipal planning by-law relating to uses passed under the Act respecting land use planning and development (chapter A-19.1), the Environment Quality Act (chapter Q-2), the Consumer Protection Act (chapter P-40.1) or the Act respecting the conservation and development of wildlife (chapter C-61.1), unless the holder has been pardoned

or has, during the term of the classification certificate, been the subject of a non-compliance order made under any of those Acts.

The classification certificate holder is required to inform the Minister without delay of any offence referred to in the first paragraph of which the holder has been found guilty or for which the holder has been the subject of a non-compliance order."

8. Section 14.1 of the Act is amended by inserting ", suspension or cancellation" after "the issue".

9. Section 15 of the Act is replaced by the following section:

"**15.** A decision refusing to issue, suspending or cancelling a classification certificate may, within 30 days of its notification, be contested before the Administrative Tribunal of Québec."

10. Section 30 of the Act is amended by replacing ", other than a provisional classification certificate" by "or the provisional classification certificate, as applicable".

11. The Act is amended by inserting the following section after the heading of Division IV:

"**32.2.** The inspectors responsible for the enforcement of this Act and the regulations are designated by the Minister.

The Minister may also enter into a written agreement with a person regarding the carrying out of an inspection program for the enforcement of this Act and the regulations. Such an agreement must provide for the method of implementing the program."

12. Section 33 of the Act is amended

(1) by replacing the introductory clause of paragraph 1 by the following clause:

"**33.** An inspector may, in performing the inspector's duties,";

(2) by replacing paragraph 3 by the following paragraph:

"(3) require any document or information relating to the enforcement of this Act and the regulations."

13. Section 35 of the Act is repealed.

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

"**35.1.** An inspector may not be prosecuted for an act done in good faith in the performance of the inspector's duties.

"**DIVISION IV.1**

"INVESTIGATION

"**35.2.** The Minister may investigate or direct a person the Minister designates to investigate any matter relating to the enforcement of this Act or the regulations.

"**35.3.** An investigator may not be prosecuted for an act done in good faith in the performance of the investigator's duties."

15. The Act is amended by inserting the following sections after the heading of Division VI:

"**36.1.** Anyone who fails to provide information or a document required by this Act or the regulations is guilty of an offence and is liable to a fine of \$500 to \$5,000 in the case of a natural person and \$1,000 to \$10,000 in other cases.

"**36.2.** Anyone who contravenes section 30 or a regulatory provision determined by the Government 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 \$2,000 to \$20,000 in other cases."

16. Section 37 of the Act is amended

(1) by replacing "Every person who" in the introductory clause by "Anyone who" and by adding "and is liable to a fine of \$2,500 to \$25,000 in the case of a natural person and \$5,000 to \$50,000 in other cases" after "offence" in the portion after paragraph 6;

(2) by replacing "or 30, of the first paragraph of section 34, of section 35 or of any regulation prescribed by the Government," in paragraph 5 by "or 32 or of the first paragraph of section 34,";

(3) by adding the following paragraphs after paragraph 6:

"(7) in any way hinders an inspector or investigator in the performance of their duties, misleads the inspector or investigator by concealment or misrepresentation, or refuses to provide information or a document the inspector or investigator is entitled to obtain under this Act or the regulations, or

“(8) operates or purports to operate a tourist accommodation establishment without a classification certificate having been issued in accordance with this Act,”.

17. Sections 38 to 41 of the Act are replaced by the following sections:

“**38.** Anyone who operates or purports to operate a tourist accommodation establishment for which the issue of a classification certificate has been refused or whose classification certificate has been suspended or cancelled is guilty of an offence and is liable to a fine of $5,000 to $50,000 in the case of a natural person and $10,000 to $100,000 in other cases.

“**39.** The minimum and maximum fines prescribed by this Act are doubled for a second offence and tripled for a subsequent offence.

“**40.** If an offence under this Act or the regulations is committed by a director or officer of a legal person, partnership or association without legal personality, the minimum and maximum fines are those prescribed for a legal person for that offence.

“**41.** Anyone who, by an act or omission, helps or, by encouragement, advice, consent, authorization or order, induces a person to commit an offence under this Act or the regulations is guilty of an offence and is liable to the same penalty as that prescribed for the offence they helped or induced the person to commit.

“**41.1.** In any penal proceedings relating to an offence under this Act or the regulations, proof that the offence was committed in an immovable owned by the defendant is sufficient to establish that it was committed by the defendant, unless the defendant establishes that they exercised due diligence, taking all necessary precautions to prevent the offence.

“**41.2.** In any penal proceedings relating to an offence under this Act or the regulations, proof that the offence was committed by a mandatary or employee of any party that is subject to this Act is sufficient to establish that it was committed by that party, unless the party establishes that it exercised due diligence, taking all necessary precautions to prevent the offence.

“**41.3.** If a legal person or an agent, mandatary or employee of a legal person, partnership or association without legal personality commits an offence under this Act or the regulations, the directors or officers of the legal person, partnership or association are presumed to have committed the offence unless it is established that they exercised due diligence, taking all necessary precautions to prevent the offence.

For the purposes of this section, in the case of a partnership, all partners, except special partners, are deemed to be directors of the partnership unless there is evidence to the contrary appointing one or more of them, or a third person, to manage the affairs of the partnership.”

ACT RESPECTING THE MINISTÈRE DU TOURISME

18. Section 3 of the Act respecting the Ministère du Tourisme (chapter M-31.2) is amended

(1) by replacing “and policies” in the first paragraph by “, policies and strategies”;

(2) by replacing “and policies” in the second paragraph by “, policies and strategies”.

19. Section 4 of the Act is amended

(1) by striking out “and the development of new tourism experiences” in paragraph 3;

(2) by replacing “offer and provide a framework for” in paragraph 5 by “ensure and oversee the provision of”;

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

“(10) to guide, plan and coordinate strategic knowledge development with respect to tourism.”

20. Section 5 of the Act is amended

(1) by replacing “and policies” in paragraph 1 by “, policies and strategies”;

(2) by replacing “tourism services, facilities or territories” in paragraph 5 by “tourism services”.

21. Section 6 of the Act is amended

(1) by replacing “and policies” in the first paragraph by “, policies and strategies”;

(2) by replacing “community bodies, in particular regional tourism associations, for the purpose of carrying out the ministerial” in the second paragraph by “such community bodies as are necessary for the pursuit of the Minister’s”.

22. The Act is amended by inserting the following section after section 6:

“**6.1.** The Minister may entrust the functions described in section 4 to a recognized body. The Minister may also entrust the functions described in paragraph 1 of section 4 to a group of recognized bodies.

The group must be constituted as a non-profit legal person whose members are the bodies recognized under the second paragraph of section 6.”

23. Section 25 of the Act is amended by replacing the second paragraph by the following paragraph:

“The Minister shall determine the terms of payment and the purposes for which such sums must be used.”

TRANSITIONAL AND FINAL PROVISIONS

24. The competent committee of the National Assembly is to hear the body referred to in section 6.1 of the Act respecting the Ministère du Tourisme (chapter M-31.2) within two years after the coming into force of this Act.

25. This Act comes into force on the date to be set by the Government.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 32
AN ACT RESPECTING THE SETTLEMENT OF CERTAIN DISPUTES IN THE AUTOMOTIVE SECTOR IN THE SAGUENAY–LAC-SAINT-JEAN REGION

Bill 71
Introduced by Mr. Sam Hamad, Minister of Labour, Employment and Social Solidarity
Introduced 12 November 2015
Passed in principle 24 November 2015
Passed 3 December 2015
Assented to 3 December 2015

Coming into force: 3 December 2015

Legislation amended: None

Explanatory notes

The purpose of this Act is to put an end to the ongoing lock-out and strikes in the automotive sector in the Saguenay–Lac-Saint-Jean region and establish measures to settle the disputes between employees and employers in that sector over the renewal of their collective agreements.

The Act provides for a final mediation period concerning the terms governing the return to work and concerning the renewal of the collective agreements. It sets a final deadline for the return to work and provides that, failing agreements within the prescribed time limits, the disputes will be referred to arbitration.

Specific obligations relating to the employees' return to work are also imposed on employees and employers and their associations.

Lastly, penal sanctions are provided for failure to fulfill the obligations imposed by this Act.

Chapter 32

AN ACT RESPECTING THE SETTLEMENT OF CERTAIN DISPUTES IN THE AUTOMOTIVE SECTOR IN THE SAGUENAY–LAC-SAINT-JEAN REGION

[*Assented to 3 December 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

DIVISION I

PURPOSE

1. The purpose of this Act is to settle the disputes over the renewal of the collective agreements governing the employers listed in the schedule and the Syndicat démocratique des employés de garage Saguenay–Lac-St-Jean (CSD) concerning the bargaining units listed in the same schedule.

More specifically, the Act is intended to encourage a negotiated settlement of those disputes and the employees' return to work by providing for a final period of mediation and, failing an agreement between the parties, to refer to arbitration the determination of the terms of the employees' return to work and the disputes concerning the renewal of the collective agreements.

DIVISION II

MEDIATION

2. A mediator, appointed under paragraph 1 of section 13 of the Act respecting the Ministère du Travail (chapter M-32.2), assists the parties for the purpose of setting the date and terms of the employees' return to work and renewing the collective agreements.

3. Mediation concerning the date and terms of the employees' return to work ends no later than 23 December 2015.

The date agreed on for the employees' return to work may be no later than 22 January 2016.

Failing an agreement within the time prescribed in the first paragraph on all matters relating to the return to work, the date of return to work is the date specified in the second paragraph and the determination of the terms of the return to work is referred to arbitration in accordance with Division III.

4. Mediation concerning the renewal of the collective agreements ends no later than 22 January 2016.

Failing an agreement within the time prescribed in the first paragraph, the disputes concerning the renewal of the collective agreements are referred to arbitration in accordance with Division V.

5. If there is no agreement at the expiry of the mediation period, the mediator gives the parties a report without delay specifying the matters on which there has been agreement and the matters which are still in dispute.

At the same time, the mediator gives a copy of the report with comments to the Minister.

DIVISION III

ARBITRATION ON THE RETURN TO WORK

6. On receiving the mediator's report stating the absence of agreement on the employees' return to work, the Minister refers the determination of the terms of the return to work to arbitration.

The Minister appoints the arbitrator from the list drawn up annually by the Minister under the second paragraph of section 77 of the Labour Code (chapter C-27) and informs the parties.

7. The Minister sends the arbitrator a copy of the mediator's report. Only matters not identified as having been the subject of an agreement between the parties may be referred to arbitration.

Despite the end of the mediation process and even after sending the report, the mediator may continue to act at the request of the parties for the purpose of determining the terms of the return to work. However, the mediator may not continue to act once the arbitration hearings have begun.

Any agreement entered into after the mediator's report has been sent is included in an additional report that is sent to the parties and the Minister without delay. The Minister then sends the report to the arbitrator.

8. Arbitration is conducted jointly for all the employers and employees involved. However, the arbitrator may take into account the particular characteristics of each enterprise concerned and impose different terms of return to work based on those characteristics.

9. The arbitrator hears the dispute with diligence and according to the procedure and the method of proof the arbitrator considers appropriate. The arbitrator may proceed, clause by clause or globally, using the "best final offer" method.

10. Arbitration expenses and fees are shared equally by the Corporation des concessionnaires d'automobiles du Saguenay–Lac-Saint-Jean-Chibougamau and the Syndicat démocratique des employés de garage Saguenay–Lac-St-Jean (CSD).

The arbitrator's expenses and fees are those prescribed in the Regulation respecting the remuneration of arbitrators (chapter C-27, r. 6); the tariff of remuneration is that declared in accordance with section 12 of that regulation, if applicable.

The Corporation may claim part of its arbitration expenses from the employers that it does not represent and that are party to the arbitration, in proportion to the number of such employers in relation to all the employers that are party to the arbitration.

11. Sections 76 and 79, the first paragraph of section 80, sections 82 to 89, 91, 91.1, 93 and 139 to 140 of the Labour Code apply, with the necessary modifications, to the arbitration and regarding the arbitrator.

12. In the award, the arbitrator records the stipulations relating to the matters that have been agreed on, as evidenced in the mediator's report.

The parties may, at any time, come to an agreement on a matter in dispute and the corresponding stipulations must also be recorded in the arbitration award.

The arbitrator may not amend such stipulations except for the purpose of making modifications that are necessary to make the stipulations consistent with a clause of the award.

13. The arbitrator must render the arbitration award no later than 12 noon on the day that precedes the day set for the return to work under the third paragraph of section 3.

DIVISION IV

OBLIGATIONS AND PROHIBITIONS CONCERNING THE RETURN TO WORK

14. Employers listed in the schedule must, as of 6:30 a.m. on the date set for the return to work, take the appropriate measures to ensure that the employees return to work.

15. Employers are prohibited from continuing or declaring a lock-out or participating in any other form of concerted action that prevents the employees from returning to work.

16. The Corporation des concessionnaires d'automobiles du Saguenay–Lac-Saint-Jean-Chibougamau must take the appropriate measures to induce the employers it represents to comply with section 14 and not contravene section 15.

It must, in particular and before 3:00 p.m. on the day before the date set for the return to work, communicate the content of this Act and the date and terms of the return to work to the employers it represents and send the Minister an attestation that it has done so.

17. Unless they have formally given notice of their resignation to their employer before the date set for the return to work, employees included in a bargaining unit listed in the schedule must, as of 6:30 a.m. on the date set for the return to work, report for work according to their regular work schedule and other applicable conditions of employment.

18. Employees must, as of that time, perform all the duties attached to their respective functions, in accordance with the applicable conditions of employment, without any stoppage, slowdown, reduction or degradation of their normal activities.

Employees may not, as part of a concerted action, refuse to provide services to their employer.

Any employee who contravenes this section receives no remuneration for the contravention period.

19. The Syndicat démocratique des employés de garage Saguenay–Lac-St-Jean (CSD) and its officers and representatives are prohibited from calling or continuing a strike or participating in any other form of concerted action that prevents the employees from returning to work.

20. The Syndicat démocratique des employés de garage Saguenay–Lac-St-Jean (CSD) must take the appropriate measures to induce the employees it represents to comply with section 17 and not contravene section 18.

It must, in particular and before 3:00 p.m. on the day before the date set for the return to work, communicate the content of this Act and the date and terms of the return to work to the employees it represents and send the Minister an attestation that it has done so.

21. No one may, by omission or otherwise, in any manner prevent or impede the employees' return to work or the performance of work by employees, or directly or indirectly contribute to slowing down, degrading or delaying the performance of such work.

DIVISION V

ARBITRATION ON THE RENEWAL OF COLLECTIVE AGREEMENTS

22. On receiving the mediator's report stating the absence of agreement on the renewal of the collective agreements, the Minister refers the dispute to arbitration and notifies the parties.

23. Within 15 days after receiving the Minister's notice under section 22, the parties must consult each other as to the choice of an arbitrator and inform the Minister of the name of the arbitrator chosen. The Minister then appoints that arbitrator.

Failing agreement between the parties within the time prescribed, the Minister appoints an arbitrator from the list drawn up annually by the Minister under the second paragraph of section 77 of the Labour Code and informs the parties.

24. Sections 7 to 12 apply, with the necessary modifications, to the arbitration on the renewal of the collective agreements.

25. The arbitrator must render an award within six months of the date on which the disputes are referred to the arbitrator.

26. The award has effect, at the arbitrator's option, from the date the employees return to work or from the date the award is filed with the Minister, unless the parties have agreed otherwise.

Section 92 of the Labour Code applies with the necessary modifications.

DIVISION VI

PENAL PROVISIONS

27. Anyone who contravenes a provision of sections 14 to 21 is guilty of an offence and is liable, for each day or part of a day during which the offence continues, to a fine

(1) of $100 to $250 in the case of an employee or of a person not mentioned in paragraph 2 or 3;

(2) of $1,000 to $10,000 in the case of an officer, representative or employee of an association of employees or association of employers, or an officer or representative of an employer;

(3) of $5,000 to $50,000 in the case of an employer, an association of employers, an association of employees or a union, federation or confederation with which an association of employees is affiliated or to which it belongs.

28. Any person who, by an act or an omission, aids the commission of an offence or, by encouragement, advice, consent or order, induces another person to commit an offence is party to the offence and is liable to the same penalty as that prescribed for the offender.

When the offence is committed by a legal person or an association, any officer or representative who in any manner approves of the act constituting the offence or acquiesces to the commission of the offence is guilty of the offence.

DIVISION VII

MISCELLANEOUS, TRANSITIONAL AND FINAL PROVISIONS

29. The Government may amend the schedule to correct any error in the identification of an employer or a bargaining unit after informing the employer concerned and the Syndicat démocratique des employés de garage Saguenay–Lac-St-Jean (CSD) of its intention.

30. The conditions of employment contained in each collective agreement in force on 28 February 2013 apply, with the necessary modifications, until a new collective agreement replacing it comes into effect.

31. The Minister of Labour, Employment and Social Solidarity is responsible for the administration of this Act.

32. This Act comes into force on 3 December 2015.

SCHEDULE
(*Section 1*)

Employers	**Bargaining units**
2431-9006 Québec Inc. (Alma Toyota)	AQ-1003-9618
2846-3982 Québec Inc. (La Maison Mazda Enr.)	AQ-1004-6192
9034-4227 Québec Inc. (St-Félicien Toyota)	AQ-2001-0584
9075-5125 Québec Inc. (Alma Honda)	AQ-2000-9125 AQ-2000-9356
9167-1446 Québec Inc. (Maison Mitsubishi)	AQ-2001-0160
9171-1440 Québec Inc. (Maison de l'auto Dolbeau Mistassini)	AQ-2000-8231
9192-1718 Québec Inc. (Intégral Subaru)	AQ-2000-8129
9254-9328 Québec Inc. (Excellence Nissan)	AQ-2001-4520 AQ-2001-4074
Arnold Chevrolet Buick GMC Cadillac Inc.	AQ-1003-5544 AQ-1004-1842
Automobiles Chicoutimi (1986) Inc.	AQ-1004-4136
Automobiles du Royaume Ltée	AQ-2000-8862 AQ-2000-8863
Automobiles Perron (Chicoutimi) Inc.	AQ-1004-9197
Chicoutimi Chrysler Dodge Jeep Inc.	AQ-1005-0456
Dolbeau Automobiles Ltée	AQ-1003-3686
Dupont Automobile Ltée	AQ-1003-6118 AQ-1003-9329
Garage Paul Dumas Ltée	AQ-1003-2453
Harold Autos Inc.	AQ-2001-2152

L.D. Auto (1986) Inc.	AQ-1003-2085 AQ-1004-3958
Léo Automobile Ltée	AQ-1003-2706 AQ-1003-9511
L'Étoile Dodge Chrysler Inc.	AQ-1004-1302 AQ-1004-2869
L.G. Automobile Ltée	AQ-1004-2964
Maison de l'auto St-Félicien (1983) Ltée (Maison de l'auto Roberval)	AQ-1005-3540 AQ-1003-1652
Paul Albert Chevrolet Buick Cadillac GMC Ltée	AQ-2000-2025
Roberval Pontiac-Buick Inc.	AQ-1004-1676 AQ-1005-0999
Rocoto Ltée	AQ-1003-1223

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 33
AN ACT TO REGULATE THE GRANTING OF TRANSITION ALLOWANCES TO MEMBERS WHO RESIGN DURING THEIR TERM OF OFFICE

Bill 78

Introduced by Mr. Jean-Marc Fournier, Government House Leader and Minister responsible for Access to Information and the Reform of Democratic Institutions

Introduced 12 November 2015
Passed in principle 24 November 2015
Passed 3 December 2015
Assented to 3 December 2015

Coming into force: 12 November 2015

Legislation amended:

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 amends the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly in order to regulate the granting of transition allowances to Members who resign during their term of office. A resigning Member may receive a transition allowance only if the Ethics Commissioner determines that the resignation is due to a serious family matter or a major health issue affecting the Member or a member of his or her immediate family. If the decision is favourable, the Ethics Commissioner must give public notice without disclosing the reasons for the decision.

Under the Act, the transition allowance of a Member who obtained a favourable decision from the Ethics Commissioner will be adjusted to reflect the Member's employment, professional, business and retirement income, and the Member will be required to reimburse any overpayment of the allowance.

Chapter 33

AN ACT TO REGULATE THE GRANTING OF TRANSITION ALLOWANCES TO MEMBERS WHO RESIGN DURING THEIR TERM OF OFFICE

[*Assented to 3 December 2015*]

AS, in a unanimous decision, the Office of the National Assembly created, on 13 June 2013, an independent committee chaired by retired justice Claire L'Heureux-Dubé and mandated to propose new conditions of employment for the Members of the National Assembly;

AS the committee's report, tabled in the National Assembly on 29 November 2013, recommends various legislative and regulatory amendments with respect to the indemnities and allowances, lodging expenses and pension and insurance plans of the Members of the National Assembly, as well as the creation of a permanent independent committee mandated to periodically review their conditions of employment;

AS the L'Heureux-Dubé independent committee recommended that the changes come into force at the beginning of the legislature that follows the legislative and regulatory amendments giving effect to the report's recommendations;

AS the L'Heureux-Dubé independent committee stated that its recommendations form a coherent whole and that it would be inappropriate to retain only some of its elements;

AS the granting of transition allowances to Members who resign during their term of office should be regulated as of the current legislature and as a second bill, governing the other conditions of employment of the Members of the National Assembly applicable as of the 42nd Legislature and providing for the creation of a permanent independent committee mandated to periodically review those conditions of employment, is being introduced simultaneously;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 12 of the Act respecting the conditions of employment and the pension plan of the Members of the National Assembly (chapter C-52.1) is replaced by the following section:

"**12.** A Member who is defeated in an election, or who serves out a term as Member but is not a candidate in the next election, is entitled to a transition allowance.

A Member who resigns during his term of office is also entitled to a transition allowance on condition that his resignation is due to a serious family matter or to a major health issue affecting him or a member of his immediate family."

2. The Act is amended by inserting the following section after section 12:

"**12.1.** The Ethics Commissioner shall determine whether one of the conditions set out in the second paragraph of section 12 has been met.

Before rendering a decision, the Ethics Commissioner shall give the resigning Member an opportunity to present observations and be heard. The Ethics Commissioner shall send the decision in writing to the Member and to the Secretary General of the National Assembly. If the decision is favourable, the Ethics Commissioner must give public notice, without disclosing the reasons for the decision.

If the decision is favourable, the allowance is paid retroactively from the date the Member's term of office ended."

3. Section 13 of the Act is amended

(1) by replacing "The allowance" at the beginning of the first paragraph by "The transition allowance";

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

"In the case of a resigning Member who obtained a favourable decision under section 12.1, the amount paid must be reduced by an amount equal to the employment, professional, business or retirement income the Member receives or is entitled to receive during the period defined in the third paragraph."

4. The Act is amended by inserting the following section after section 13:

"**13.1.** If, during the period defined in the third paragraph of section 13, the resigning Member who obtained a favourable decision under section 12.1 received or was entitled to receive employment, professional, business or retirement income, the resigning Member must file a written statement with the Ethics Commissioner within 60 days after the end of the period defined in the third paragraph of section 13, stating the nature and amount of the income. The Ethics Commissioner shall send the statement to the Secretary General of the National Assembly.

If the total amounts paid as a transition allowance exceed what the Member was entitled to, given the employment, professional, business or retirement income actually received, the former Member shall reimburse the overpayment.

If the former Member fails to file the required statement with the Ethics Commissioner within the time prescribed in the first paragraph, the Secretary General of the National Assembly must demand the full reimbursement of the

transition allowance, unless the former Member subsequently files the required information with the Commissioner within a reasonable time.”

5. This Act comes into force on 12 November 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 34
AN ACT TO ENABLE MUNICIPALITIES TO NEUTRALIZE TAX BURDEN SHIFTS ONTO RESIDENTIAL IMMOVABLES

Bill 80

Introduced by Mr. Pierre Moreau, Minister of Municipal Affairs and Land Occupancy
Introduced 24 November 2015
Passed in principle 1 December 2015
Passed 2 December 2015
Assented to 3 December 2015

Coming into force: 1 January 2016

Legislation amended:

Act respecting municipal taxation (chapter F-2.1)

Explanatory notes

This Act amends the Act respecting municipal taxation in order to raise the coefficients used in calculating the maximum taxation rate applicable to the non-residential immovables category and the industrial immovables category.

Éditeur officiel
Québec

Chapter 34

AN ACT TO ENABLE MUNICIPALITIES TO NEUTRALIZE TAX BURDEN SHIFTS ONTO RESIDENTIAL IMMOVABLES

[*Assented to 3 December 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 244.40 of the Act respecting municipal taxation (chapter F-2.1) is amended

(1) by replacing "2.65" in the first paragraph by "3";

(2) by replacing "3.55" in subparagraphs 2 to 5 of the second paragraph by "3.7";

(3) by replacing "3.05" in subparagraphs 6 to 9 of the second paragraph by "3.4".

2. This Act comes into force on 1 January 2016.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 35
AN ACT TO IMPROVE THE LEGAL SITUATION OF ANIMALS

Bill 54

Introduced by Mr. Pierre Paradis, Minister of Agriculture, Fisheries and Food
Introduced 5 June 2015
Passed in principle 8 October 2015
Passed 4 December 2015
Assented to 4 December 2015

Coming into force: 4 December 2015, except sections 16 to 20 of the Animal Welfare and Safety Act, enacted by section 7, which come into force on the date or dates to be set by the Government

Legislation amended:

Civil Code of Québec

Legislation enacted:

Animal Welfare and Safety Act (2015, chapter 35, section 7)

Legislation amended by the legislation enacted:

Code of Civil Procedure (chapter C-25.01)
Act respecting administrative justice (chapter J-3)
Act respecting La Financière agricole du Québec (chapter L-0.1)
Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14)
Animal Health Protection Act (chapter P-42)
Environment Quality Act (chapter Q-2)

Regulation amended by the legislation enacted:

Regulation respecting animals in captivity (chapter C-61.1, r. 5)

Regulation repealed by the legislation enacted:

Regulation respecting the animal species or categories designated under Division IV.1.1 of the Animal Health Protection Act (chapter P-42, r. 6)

Explanatory notes

This Act introduces various amendments to improve the legal situation of animals.

The Civil Code of Québec is amended to explicitly provide that animals are sentient beings and not things.

(*cont'd on next page*)

Éditeur officiel Québec

Explanatory notes (*cont'd*)

The Animal Welfare and Safety Act is enacted, its purpose being to establish various rules to provide proper protection for domestic animals and certain wild animals. To that end, the owner or custodian of an animal must ensure that the animal receives care that is consistent with its biological needs. The new Act also prohibits a series of acts in connection with, in particular, the transport of animals and training animals to fight. In addition, it introduces the obligation for certain animal owners or custodians to hold a permit issued by the Minister of Agriculture, Fisheries and Food, and measures for providing assistance to animals in distress, such as powers relating to inspections, orders, seizures and confiscations. Lastly, it determines the penal provisions applicable when its provisions are contravened.

Chapter 35

AN ACT TO IMPROVE THE LEGAL SITUATION OF ANIMALS

[*Assented to 4 December 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

PART I

AMENDMENTS TO THE CIVIL CODE OF QUÉBEC

1. The Civil Code of Québec is amended by adding the following after the heading of Book Four:

“GENERAL PROVISION

“**898.1.** Animals are not things. They are sentient beings and have biological needs.

In addition to the provisions of special Acts which protect animals, the provisions of this Code and of any other Act concerning property nonetheless apply to animals.”

2. Article 905 of the Code is replaced by the following article:

“**905.** Things which can be moved are movables.”

3. Article 910 of the Code is amended by replacing the second paragraph by the following paragraph:

“Fruits comprise things spontaneously produced by property or produced by the cultivation or working of land. Fruits also comprise the increase of animals and that which they produce.”

4. Article 934 of the Code is amended by replacing the first paragraph by the following paragraph:

“**934.** Things without an owner are things that belong to no one or that have been abandoned.”

5. Article 989 of the Code is amended

(1) by replacing “is carried or strays onto the land of another” in the first paragraph by “ends up on the land of another”;

(2) by striking out “, whether object or animal,” in the second paragraph.

6. Article 1161 of the Code is amended by replacing “the property” in the first paragraph by “the herd or flock”.

PART II

ENACTMENT OF THE ANIMAL WELFARE AND SAFETY ACT

7. The Animal Welfare and Safety Act, the text of which appears in this Part, is enacted.

“ANIMAL WELFARE AND SAFETY ACT

“AS the condition of animals has become a social concern;

“AS animals contribute to the quality of life in Québec society;

“AS the human species has an individual and collective responsibility to ensure animal welfare and safety;

“AS animals are sentient beings that have biological needs;

“AS the State considers it essential to intervene in order to establish an effective legal and administrative regime to ensure animal welfare and safety;

“THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

“**CHAPTER I**

“OBJECT AND SCOPE

“**1.** The purpose of this Act is to establish rules to ensure the protection of animals with a view to guaranteeing their welfare and safety throughout their lives.

For the purposes of this Act,

(1) “animal”, used alone, means

(*a*) a domestic animal, being an animal of a species or a breed that has been chosen by man to meet certain needs, such as cats, dogs, rabbits, cattle, horses, pigs, sheep, goats and chickens, and their hybrids;

(*b*) red foxes and American mink kept in captivity for breeding purposes with a view to dealing in fur, as well as any other animals or fish, within the meaning of the Act respecting the conservation and development of wildlife (chapter C-61.1), that are kept in captivity for breeding purposes with a view

to dealing in fur or in meat or other food products, and that are designated by regulation;

(*c*) any other animal to which the Act respecting the conservation and development of wildlife does not apply and that is designated by regulation;

(2) “companion animal” means a domestic or wild animal living with a human, in particular in their home, as a companion and for enjoyment purposes;

(3) “equine” means a domestic donkey, a miniature donkey, a domestic horse, a mule, a pony or a miniature horse;

(4) “animal care expenses” means the costs incurred to seize an animal or to take an abandoned animal or an animal that is the subject of an order into care, including the costs incurred to provide veterinary care, treatment and medication, and to transport, slaughter, euthanize or dispose of the animal;

(5) “biological needs” means the basic physical, physiological and behavioural needs related to such factors as the animal’s species, race, age, stage of growth, size, level of physical or physiological activity, sociability with humans and other animals, cognitive abilities and state of health and those related to the animal’s capacity to adapt to the cold or heat or to bad weather;

(6) “inspector” means a veterinary surgeon, an agrologist, an analyst or any other person appointed by the Minister under section 35;

(7) “judge”, used alone, means a judge of the Court of Québec or of a municipal court or a presiding justice of the peace; and

(8) “person” means a natural person, a legal person, a partnership or an association without legal personality.

“**2.** The rules governing the welfare and safety of wild animals that are companion animals are set out in the Act respecting the conservation and development of wildlife and the regulations.

However, an inspector may see to the enforcement of those rules and exercise, with respect to such animals, the powers conferred on inspectors by this Act.

“**3.** The Government may, by regulation, on the conditions and in the manner it determines, exempt a person, an animal species or breed, a type of activity or establishment or a geographical region it determines from the application of all or part of this Act or the regulations.

“**4.** Any provision of an Act granting a power to a municipality and any provision of a by-law made by a municipality that is inconsistent with a provision of this Act or the regulations is inoperative.

The same applies to any provision of the standards or codes of practice compliance with which is made mandatory by the Government under paragraph 3 of section 64.

"**CHAPTER II**

"OBLIGATIONS OF CARE AND PROHIBITED ACTS

"**5.** The owner or custodian of an animal must ensure that the animal's welfare and safety are not compromised. An animal's welfare or safety is presumed to be compromised if the animal does not receive care that is consistent with its biological needs. Such care includes but is not limited to ensuring that the animal

(1) has access to drinking water and food of acceptable quality in sufficient quantity;

(2) is kept in a suitable place that is sanitary and clean with sufficient space and lighting and the layout or use of whose facilities are not likely to affect the animal's welfare or safety;

(3) is allowed an opportunity for adequate exercise;

(4) is provided with the necessary protection from excessive heat or cold and from bad weather;

(5) is transported in a suitable manner in an appropriate vehicle;

(6) is provided with the necessary care when injured, ill or suffering; and

(7) is not subjected to abuse or mistreatment that may affect its health.

For the purposes of subparagraph 1 of the first paragraph, snow and ice are not water.

"**6.** A person may not, by an act or omission, cause an animal to be in distress.

For the purposes of this Act, an animal is in distress if

(1) it is subjected to conditions that, unless immediately alleviated, will cause the animal death or serious harm;

(2) it is subjected to conditions that cause the animal to suffer acute pain; or

(3) it is exposed to conditions that cause the animal extreme anxiety or suffering.

“**7.** Sections 5 and 6 do not apply in the case of agricultural activities, veterinary medicine activities, teaching activities or scientific research activities carried on in accordance with generally recognized rules.

Agricultural activities include, in particular, the slaughter or euthanasia of animals and the use of animals for agricultural purposes or at agricultural exhibitions or fairs.

“**8.** The owner or custodian of a cat, a dog, an equine or any other animal determined by regulation must provide the animal with the stimulation, socialization and environmental enrichment that are consistent with its biological needs.

“**9.** No person may train an animal to fight another animal.

No person may own equipment or structures used in animal fights or used in training animals to fight. No person may have any such equipment or structures in their possession.

No owner or custodian of an animal may permit the animal to fight another animal or tolerate that the animal fight another animal.

“**10.** No person may load or transport an animal or allow an animal to be loaded or transported in a vehicle if, in particular by reason of infirmity, illness, injury or fatigue, the animal would suffer unduly during transport.

However, a person may load and transport an animal described in the first paragraph to take it to a veterinary establishment or the nearest suitable place so that it may promptly receive the care required, provided no needless suffering is inflicted on it in doing so.

“**11.** No person may unload an animal of the bovine, equine, porcine, ovine or caprine species or allow such an animal to be unloaded from a vehicle at an auction or at an animal assembling station if, in particular by reason of infirmity, illness, injury or fatigue, the animal is unable to stand or is suffering unduly.

Likewise, no person may accept such an animal or allow such an animal to be accepted at an establishment for the auction of animals or an animal assembling station for the same purposes.

The operator of premises referred to in the second paragraph must promptly inform the Minister that an animal referred to in the first paragraph was not accepted and provide any information that the Minister requests on the matter.

For the purposes of this section, “animal assembling station” means premises where animals are assembled for shipment, by any means of transportation, to other premises.

“**12.** When an animal is to be slaughtered or euthanized, its owner or custodian or the person who is to perform the act must ensure that the circumstances and the method used are not cruel and cause the animal a minimum of pain and anxiety. The method used must result in rapid loss of sensibility, followed by a quick death. The method must ensure that the animal does not regain sensibility before its death.

Immediately after slaughtering or euthanizing the animal, the person who performed the act must ascertain the absence of vital signs.

“**13.** No person may in any way hinder a personal service animal with a view to hampering it, including by touching it directly or indirectly or by blocking its way. The same holds for a service animal while it is assisting a peace officer in the performance of the officer’s duties.

For the purposes of the first paragraph, a “personal service animal” means an animal that is needed by a handicapped person to assist the person and that has been certified as having been trained for that purpose by a professional service animal training organization.

“**14.** A veterinary surgeon or an agrologist who has reasonable cause to believe that an animal is being or has been subjected to abuse or mistreatment or that it is or has been in distress must, without delay, report their observations to the Minister and provide the Minister with

(1) the name and address of the owner or custodian of the animal, if the information is known; and

(2) the animal’s identification.

No judicial proceedings may be instituted against a veterinary surgeon or an agrologist who, in good faith, fulfills the obligation to report under the first paragraph.

“**15.** No judicial proceedings may be instituted against a person who, having reasonable cause to believe that an animal’s welfare or safety is or has been compromised, reported the situation in good faith.

“**CHAPTER III**

“PERMITS

“**DIVISION I**

“PERMIT HOLDERS

“**16.** No person may be the owner or custodian of 15 or more 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 dam kept on the same premises are excluded from the calculation of the number of cats or dogs.

Holders of the permit required under section 19 or 20 are not subject to the first paragraph of this section.

"**17.** No person may be the owner or custodian of 15 or more equines without holding a permit issued for that purpose by the Minister.

"**18.** No person may breed red foxes, American mink or any other animal or fish referred to in subparagraph *b* of subparagraph 1 of the second paragraph of section 1 without holding a permit issued for that purpose by the Minister.

"**19.** No person may operate premises where cats, dogs or equines 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.

Premises referred to in the first paragraph include pounds, animal services, shelters and premises kept by persons or organizations dedicated to the protection of animals.

"**20.** No person may operate a pet shop, namely, a business where companion animals are kept and offered for sale to the public, without holding a permit issued for that purpose by the Minister.

The Government may, by regulation, determine the other cases in which a person who offers companion animals for sale must hold such a permit.

"**21.** Unless the buyer has been given prior notice in writing and has indicated their acceptance in writing, no holder of a permit required under section 20 may sell a domestic animal or allow a domestic animal to be sold if

(1) its imprinting is inexistent or insufficient or its socialization is inexistent;

(2) it is unable to feed or drink on its own; or

(3) it shows apparent signs of illness, injury or limiting congenital malformations.

For the purposes of subparagraph 1 of the first paragraph, "imprinting" means the process occurring in the early stages of an animal's life by which the animal learns to recognize the distinctive characteristics of its own species.

"**22.** No holder of a permit required under section 20 may give away or sell a companion animal or allow a companion animal to be given away or sold to a person under 16 years of age, unless the person is accompanied by the person having parental authority.

“**23.** The holder of a permit required under section 20 must include, in any form of publicity made by the holder, the name and address of the premises they operate, the number of their permit and the words “holder of a permit issued under the Animal Welfare and Safety Act”.

“**DIVISION II**

“ADMINISTRATIVE PROVISIONS

“**24.** An application for a permit must be submitted to the Minister by the person who intends to use it, in the form and with the documents prescribed by regulation. If the applicant is a legal person or a partnership, the application is submitted, as applicable, by a duly mandated director or partner.

“**25.** The Minister may require that a person applying for a permit provide any additional information the Minister considers necessary or may require an inspection of the premises for which the permit is sought.

“**26.** The term of a permit is 12 months, except in the cases prescribed by regulation. However, the Minister may set a shorter term if the Minister considers that it is in the animals’ interest to do so.

The permit may be renewed on the conditions prescribed in this Act and the regulations.

“**27.** The rights conferred by a permit are not transferable.

“**28.** The Minister issues a permit if the applicant meets the conditions and pays the fees prescribed by this Act and the regulations.

“**29.** The Minister may attach any conditions, restrictions or prohibitions the Minister considers appropriate, including limiting the number of animals the permit holder may keep on the premises concerned, to a permit at the time it is issued or to a permit that has already been issued. The conditions, restrictions or prohibitions are specified on the permit.

“**30.** The permit holder must display the permit on the premises for which it was issued, in a conspicuous place where it can easily be examined.

“**31.** After notifying the holder in writing as prescribed by section 5 of the Act respecting administrative justice (chapter J-3) and allowing the holder at least 10 days to submit observations, the Minister may refuse to issue a permit

(1) for reasons of public interest;

(2) if the Minister is of the opinion that the permit is not in the animals’ interest or that the animals’ welfare or safety will not be ensured; or

(3) if the applicant was found guilty, in the last five years, of an offence under an Act or a regulation or under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) in relation to the treatment of animals or the illegal possession of animals, unless the applicant has been pardoned.

“**32.** After notifying the permit holder in writing as prescribed by section 5 of the Act respecting administrative justice and allowing the holder at least 10 days to submit observations, the Minister may suspend, cancel or refuse to renew a permit if

(1) the holder does not meet, or no longer meets, the conditions prescribed by this Act and the regulations for the issue or renewal of the permit;

(2) the holder fails to comply with any condition, restriction or prohibition specified on the permit;

(3) the holder has been found guilty of an offence under this Act or the regulations;

(4) the holder repeatedly fails to comply with this Act or the regulations; or

(5) the holder was found guilty of an offence under an Act or a regulation or under the Criminal Code (Revised Statutes of Canada, 1985, chapter C-46) in relation to the treatment of animals or the illegal possession of an animal, unless the applicant has been pardoned.

“**33.** A decision of the Minister under this division must be rendered in writing, with reasons, and notified to the person it concerns.

It takes effect on its date of notification.

“**34.** A person whose application for a permit is refused or whose permit is suspended, cancelled or not renewed may contest the Minister’s decision before the Administrative Tribunal of Québec within 30 days after notification of the decision.

“**CHAPTER IV**

“INSPECTION AND INVESTIGATION

“**DIVISION I**

“INSPECTORS

“§1.—*Inspection*

“**35.** The Minister appoints, as inspectors, veterinary surgeons, agrologists, analysts or any other persons necessary to see to the enforcement of

(1) this Act and the regulations; and

(2) the provisions of the Act respecting the conservation and development of wildlife and the regulations that prescribe welfare- and safety-related rules applicable to wild animals that are companion animals.

For the purposes of this division, “animal”, in addition to the meaning given in subparagraph 1 of the second paragraph of section 1, means a wild animal that is a companion animal.

Inspectors must exercise their functions in the public interest, with honesty, impartiality and to the best of their ability. They must also undergo any training required by the Minister.

“**36.** The Minister determines by directive, taking into account the type of livestock, the biosecurity rules to be complied with during the inspection of premises used for animal production.

“**37.** On request, an inspector must provide identification and produce a certificate of authority signed by the Minister.

“**38.** The owner of or person responsible for a vehicle or for premises being inspected, as well as any person in the vehicle or on the premises, is required to assist the inspector in the performance of inspection duties.

“**39.** An inspector who has reasonable cause to believe that an animal, a product or equipment to which an Act the inspector is responsible for enforcing applies is on premises or in a vehicle may, in the performance of inspection duties,

(1) enter and inspect the premises at any reasonable time;

(2) inspect a vehicle in which such an animal or product or such equipment is being transported or order any such vehicle to be stopped for inspection;

(3) examine the animal, product or equipment, open any container found on the premises or in the vehicle and take samples or specimens free of charge;

(4) record or take photographs of the premises, vehicle, animal, product or equipment; and

(5) require the production of any books, accounts, registers, records or other documents for examination or for the purpose of making copies or obtaining extracts, if the inspector has reasonable cause to believe that they contain information relating to the enforcement of an Act the inspector is responsible for enforcing or of the regulations under such an Act.

If an animal is in a dwelling house, an inspector may enter the dwelling house with the occupant’s authorization or else with a search warrant obtained in accordance with the Code of Penal Procedure (chapter C-25.1).

On the basis of a sworn statement by the inspector asserting that the inspector has reasonable cause to believe that an animal is in the dwelling house and that the animal's welfare or safety is compromised, a judge of the Court of Québec or a presiding justice of the peace may issue a warrant, on the conditions the judge or justice indicates, authorizing the inspector to enter the dwelling house, seize the animal and dispose of it in accordance with this chapter.

If the premises or vehicle are unoccupied, the inspector leaves a notice indicating their name, the time of the inspection, as well as the reasons for the inspection.

"**40.** An inspector who has reasonable cause to believe that an animal is in distress in a dwelling house may require that the owner or occupant of the premises show them the animal so that they may see it and assess its condition. The owner or occupant must comply immediately.

"**41.** An inspector who has reasonable cause to believe that the welfare or safety of an animal that is in a vehicle or in any other enclosed place is compromised may use reasonable force to enter the vehicle or place in order to relieve or help the animal.

"§2.—*Seizure and confiscation*

"**42.** An inspector who has reasonable cause to believe that an animal is exposed to conditions that cause it significant suffering may, in the performance of inspection duties, whether or not a seizure has been made, confiscate the animal so that it may be euthanized, 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 euthanized; the inspector must first obtain the opinion of a veterinary surgeon. If no veterinary surgeon is readily available and it is urgent to put an end to the animal's suffering, the inspector may act.

The inspector may ask that a necropsy be performed after the confiscated animal is euthanized.

The inspector may also confiscate the carcass of any dead animal found on the premises to have it destroyed. A necropsy may be performed before the carcass is destroyed.

"**43.** An inspector may, in the performance of inspection duties, seize an animal, a product or equipment to which this Act applies if the inspector has reasonable cause to believe that the animal, product or equipment was used to commit an offence under an Act or a regulation the inspector is responsible for enforcing or that an offence was committed against the animal or if the owner or custodian of an animal fails to comply with a decision or order under this Act.

"**44.** No person may use or remove that which was seized or allow it to be used or removed without the inspector's authorization.

"**45.** The inspector has custody of the seized animal and may keep the animal or entrust it to a person other than the person from whom it was seized.

The seized animal may be kept at the place of seizure if the owner or occupant of the place consents to it in writing, according to the terms agreed on by the parties. If the owner or occupant of the place does not consent to such custody or fails to respect the terms attached to it, the inspector may apply to a judge for authorization to keep the seized animal on site, on the conditions and according to the terms the judge deems appropriate.

In the case of an emergency, the inspector may, before obtaining authorization from a judge, establish interim custody measures to ensure the animal's welfare and safety.

Custody of that which was seized is maintained until it has been disposed of in accordance with this chapter or, if proceedings are instituted, until a judge otherwise disposes of it. On an application by the inspector, a judge may order that the detention period be extended for up to 90 days.

No judicial proceedings may be instituted by the person from whom an animal was seized against the person to whom the seized animal has been entrusted under this section for acts done in good faith within the scope of their mandate.

"**46.** The seized animal, product or equipment must be returned to its owner or custodian if

(1) 90 days have elapsed since the date of the seizure and no proceedings have been instituted; or

(2) before that time limit expires, the inspector considers that no offence under an Act or a regulation the inspector is responsible for enforcing was committed or that the owner or custodian of that which was seized has, since the seizure, complied with that Act and regulation, the Minister's decision or order or the judge's order.

However, if the owner or custodian of a seized animal is unknown or cannot be found, the animal is confiscated by the inspector seven days after the date of seizure. It is then disposed of in accordance with the second and third paragraphs of section 53.

"**47.** On the service of a statement of offence, the inspector must, unless an agreement has been made with the owner or custodian of the animal, apply to a judge for permission to dispose of the animal.

At least three clear days' prior notice of the application must be served on the person from whom the animal was seized, and that person may contest the application.

The judge rules on the application taking into consideration the animal's welfare and safety and, if applicable, the costs incurred by the detention under seizure. The judge 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 given away, sold, euthanized or slaughtered.

If the judge orders that the animal be returned, it may be returned only on payment of the animal care expenses incurred as a result of the seizure.

If the judge orders that the animal be sold, the proceeds of the sale are remitted to the person from whom the animal was seized, after deduction of the animal care expenses incurred.

If the judge orders that the animal be kept under seizure until a final judgment is made, the judge orders the person from whom the animal was seized to pay an advance on future animal care expenses to the inspector in accordance with specified terms and in addition to the animal care expenses already incurred as a result of the seizure. The judge may order the confiscation of the animal if the person from whom it was seized fails to comply with the terms of payment of the advance, in which case the judge returns the animal to the inspector for disposal.

"**48.** The owner of an animal seized while in the custody of another person may apply to a judge for the animal's return. At least three clear days' prior notice of the application must be served on the inspector.

The judge grants the application if convinced that the animal's welfare and safety will not be compromised, on payment of the animal care expenses incurred as a result of the seizure. However, if no proceedings are instituted, the animal care expenses incurred as a result of the seizure are reimbursed to the animal's owner.

"**49.** Animal care expenses incurred as a result of a seizure are to be borne by the animal's owner or custodian, except where no proceedings are instituted. They bear interest at the rate fixed by regulation under the first paragraph of section 28 of the Tax Administration Act (chapter A-6.002).

"**50.** On application by the owner or custodian of the animal seized or taken into care under subdivision 3, the Minister provides a statement of the animal care expenses incurred for the animal. Not later than seven days after receiving the statement, the owner or custodian may apply to a judge to have the judge examine the statement and the contested expenses and determine the amount to be paid for animal care expenses.

In case of non-payment of the animal care expenses set out in the Minister's statement or of the amount determined by order of a judge, the Minister may, on the conditions and in the manner prescribed by regulation, sell the animal, give it away or have it euthanized or slaughtered.

The proceeds of the sale are remitted to the person from whom the animal was seized, after deduction of the animal care expenses incurred. If the owner is unknown or cannot be found, the balance is confiscated for the benefit of the State.

"§3. — *Taking abandoned animals into care*

"**51.** For the purposes of this subdivision, an animal is deemed to be abandoned if

(1) although not running at large, it is apparently without an owner or seemingly without a custodian;

(2) it is found alone on leased premises after the expiry or resiliation of the lease;

(3) it is found alone on premises after the owner has definitively sold or vacated the premises; or

(4) under an agreement entered into between its owner or custodian and another person, the animal has been left in that other person's care but has not been retrieved within four days after the agreed retrieval time.

"**52.** An inspector may take any abandoned animal into care and provide it with the care the inspector considers necessary. The inspector may also entrust custody of the animal to animal services or to a shelter, a pound or any person or organization dedicated to the protection of animals.

The inspector must take reasonable measures to locate the animal's owner as quickly as possible and to inform the owner of the actions taken in relation to the animal.

"**53.** Within seven days after taking an abandoned animal into care, the inspector returns the animal to its owner if the owner is known and has paid the animal care expenses incurred. The inspector may only do so if convinced that the owner will fulfill the obligations of care set out in Chapter II. Otherwise, the inspector informs the Minister, who gives notice to the owner of the Minister's decision to sell the animal, give it away or have it euthanized or slaughtered within seven days after notification of the notice, unless the owner exercises the right provided for in section 54.

If, within seven days after the abandoned animal was taken into care, its owner has not been located despite reasonable inquiries by the inspector, the

latter may sell the animal, give it away or have it euthanized or slaughtered on the conditions and in the manner prescribed by regulation.

Ownership of the animal sold or given away passes to the person to whom it was sold or given.

"**54.** An owner who has received a notice from the Minister under the first paragraph of section 53 may apply to a judge of the Court of Québec, within seven days after notification of the notice, for the animal's return.

If convinced that the animal's welfare and safety will not be compromised, the judge grants the application on payment of the animal care expenses.

"**DIVISION II**

"INVESTIGATORS

"**55.** The Minister may appoint investigators to see to the enforcement of this Act and the regulations.

"**DIVISION III**

"IMMUNITY FROM PROCEEDINGS

"**56.** No judicial proceedings may be instituted against an inspector or investigator for acts done in good faith in the performance of their duties.

"**57.** No judicial proceedings may be instituted against a veterinary surgeon who, in good faith, provides an inspector with an opinion under section 42.

"**CHAPTER V**

"ORDERS

"**58.** The Minister may order the owner or custodian of an animal to cease their custody or certain related activities or, conversely, to continue their custody or the related activities on the conditions the Minister determines, if the Minister considers

(1) that the animal is in distress; or

(2) that there is an immediate danger to the animal's welfare or safety.

"**59.** The order is effective for a period not exceeding 60 days. It must contain reasons and mention any minutes, analysis or research reports or other technical reports considered by the Minister.

The order is notified to the owner or custodian of the animal and has effect on its date of notification.

"**60.** The person named in an order may apply to a judge of the Court of Québec to have the order quashed within 30 days from its date of notification. Such an application does not suspend the application of the order.

The judge may confirm, vary or quash the order or make any other order the judge considers necessary under the circumstances. If the order is varied or quashed, the judge may enjoin the Minister to reimburse all or any part of the animal care expenses incurred to the applicant.

The judge may also, on the Minister's request,

(1) prohibit the owner or custodian of the animal from owning or having the custody of a number of animals the judge determines or a type of animal the judge specifies, for the time determined by the judge; and

(2) order that the animals belonging to the owner or in the custody of a person named in the order at the time the order is made and in excess of the number allowed or of a type other than the type authorized become the property of the State.

"**CHAPTER VI**

"MISCELLANEOUS PROVISIONS

"**61.** The Minister may enter into an agreement with any person or body, including a municipality, a metropolitan community or the Kativik Regional Government, to establish an inspection program for the enforcement of this Act.

The agreement must, in particular, determine the manner in which the program is to be implemented and financed, and the remuneration and other expenses of the inspectors that are to be borne by the person or body having entered into the agreement.

"**62.** For the purpose of better reconciling the welfare and safety requirements of animals 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 Native nation represented by all the band councils or the councils of the northern villages of the communities comprising that nation, with the Makivik Corporation, the Cree Nation Government, a Native community represented by its band council or by the northern village council, 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 Act or the regulations.

The provisions of such an agreement take precedence over the provisions of this Act and the regulations. However, any person covered by an agreement

is only exempt from the application of the provisions of this Act 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 after its signature or, if the Assembly is not sitting, within 15 days after resumption. In addition, it is published in the *Gazette officielle du Québec*.

"**63.** The Minister sends La Financière agricole du Québec any information, including personal information, enabling it to ensure compliance with this Act and the regulations as provided in the fourth paragraph of section 19 of the Act respecting La Financière agricole du Québec (chapter L-0.1).

La Financière agricole du Québec must, on request, provide the Minister with any information, including personal information, that enables the Minister to ensure compliance with this Act and the regulations.

"**CHAPTER VII**

"REGULATORY PROVISIONS

"**64.** The Government may, by regulation,

(1) designate any other animal that is to be included in the definition of "animal" in subparagraph 1 of the second paragraph of section 1;

(2) determine the conditions on and manner in which a person, an animal species or breed, a type of activity or establishment or a geographical region may be exempted from the application of this Act or the regulations;

(3) make compliance with provisions of animal care standards or codes of practice mandatory for persons determined by the Government and provide for the necessary adaptations and transitional provisions;

(4) determine the conditions on which an activity involving an animal may be carried on, restrict such an activity or prohibit certain classes of persons it determines from carrying on such an activity;

(5) determine the other animals which an owner or custodian must provide with stimulation, socialization and environmental enrichment that are consistent with their biological needs;

(6) in relation to permits and permit holders governed by Chapter III,

(*a*) determine the classes of permits and the conditions and restrictions attached to each;

(*b*) prescribe the form in which an application for a permit is to be submitted and the documents the applicant must provide;

(*c*) determine in which cases the term of a permit is different from the term prescribed by section 26;

(*d*) determine the other cases in which a permit required under the second paragraph of section 20 is required;

(*e*) determine the conditions on and manner in which permits are to be issued or renewed and the fees payable for a permit application; and

(*f*) determine the skills or qualifications required of a permit holder and those required of an employee assigned to the activities for which a permit is required;

(7) determine the classes of permits, other than those provided for in Chapter III, issued for specific purposes by the Minister to owners or custodians of 15 or more animals;

(8) prescribe standards applicable to the organization, management and operation of any premises where an activity involving an animal is carried on or for which a permit is required;

(9) determine the maximum number of animals that may be kept on any premises, in particular, according to their species or breed, the type of activity carried on by the owner or custodian or the type of premises on which they are kept, including pounds, animal shelters and premises kept by persons or organizations dedicated to the protection of animals;

(10) determine the maximum number of animals that may be kept by a single natural person;

(11) determine the protocols and registers that the owner or custodian of an animal must observe or keep, what each must minimally 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;

(12) determine preventive measures for animals, in particular vaccination, sterilization, isolation or quarantine, and set out methods, procedures and conditions applicable to those measures;

(13) determine standards for euthanizing or slaughtering animals and regulate or prohibit certain methods, procedures and conditions;

(14) prescribe the conditions on and manner in which an abandoned animal may be sold, given away, euthanized or slaughtered;

(15) prescribe the procedure for inspections, the taking and analysis of samples or specimens, and seizures or confiscations in the course of an

inspection, and establish a model for any certificate, report or minutes to be drafted by an inspector;

(16) regulate, restrict or prohibit the use of training aids or restraining devices;

(17) regulate, restrict or prohibit certain cosmetic or other surgical procedures on certain categories or species of animals;

(18) to ensure the traceability of animals belonging to a specific species or category, require such animals to be identified on the conditions and according to the rules or procedures it determines, prescribe the obligations of owners or custodians of such animals or of any other person, and determine the fees payable;

(19) determine the animal care expenses to be borne by the owners of animals seized or taken into care under this Act or the manner in which such animal care expenses are to be calculated; and

(20) provide for any other measure intended to ensure the welfare or safety of animals, which measures may vary according to species or breed, the type of activity carried on by their owner or custodian or the type of premises on which they are kept.

"**CHAPTER VIII**

"PENAL PROVISIONS

"**65.** Anyone who contravenes section 13, 23 or 30 or a regulation made under paragraph 18 of section 64 is guilty of an offence and liable to a fine of $250 to $6,250 in the case of a natural person and $500 to $12,500 in other cases.

"**66.** Anyone who contravenes the third paragraph of section 11 or section 14 is guilty of an offence and liable to a fine of $500 to $12,500 in the case of a natural person and $1,000 to $25,000 in other cases.

"**67.** Anyone who contravenes section 21, 22 or 29 or a regulation made under any of paragraphs 3, 4, 9 to 13, 16, 17 and 20 of section 64 is guilty of an offence and liable to a fine of $1,000 to $25,000 in the case of a natural person and $2,000 to $50,000 in other cases.

"**68.** Anyone who

(1) contravenes any of sections 5, 6, 8 to 10, the first or second paragraph of section 11, sections 12, 16 to 20, 27, 38, 40 and 44, or

(2) in any way hinders an inspector in the performance of inspection duties, deceives an inspector by concealment or misrepresentation or refuses to provide

a document or information that the inspector is entitled to obtain under this Act,

is guilty of an offence and liable to a fine of $2,500 to $62,500 in the case of a natural person and $5,000 to $125,000 in other cases.

“**69.** Anyone who does not comply with an order made under section 58 is guilty of an offence and liable to a fine of $5,000 to $125,000 in the case of a natural person and $10,000 to $250,000 in other cases.

“**70.** The minimum and maximum fines prescribed by this Act are doubled for a second offence and tripled for a subsequent offence.

Despite article 231 of the Code of Penal Procedure, the judge may impose, in addition to these amounts:

(1) in the case of an offence punishable under section 68, a maximum term of imprisonment of 6 months for a second offence and 12 months for a subsequent offence; and

(2) in the case of an offence punishable under section 69, a maximum term of imprisonment of 12 months for a second offence and 18 months for a subsequent offence.

“**71.** If an offence under this Act or the regulations is committed by a director or officer of a legal person, partnership or association without legal personality, the minimum and maximum fines are those prescribed in other cases for that offence.

“**72.** Anyone who, by an act or omission, helps or, by encouragement, advice, consent, authorization or order, induces another person to commit an offence under this Act or the regulations is guilty of an offence and is liable to the same penalty as that prescribed for the offence the person helped or induced another person to commit.

“**73.** In any penal proceedings relating to an offence under this Act or the regulations, proof that the offence was committed by an agent, mandatary or employee of any party is sufficient to establish that it was committed by that party, unless the party establishes that it exercised due diligence and took all necessary precautions to prevent the offence.

“**74.** If a legal person or an agent, mandatary or employee of a legal person, partnership or association without legal personality commits an offence under this Act or the regulations, the directors or officers of the legal person, partnership or association are presumed to have committed the offence unless it is established that they exercised due diligence and took all necessary precautions to prevent the offence.

For the purposes of the first paragraph, in the case of a partnership, all partners, except special partners, are presumed to be directors of the partnership unless there is evidence to the contrary appointing one or more of them, or a third person, to manage the affairs of the partnership.

“**75.** For the purposes of sections 65 to 70, in determining the amount of the fine, the judge takes into account such factors as

(1) the seriousness of the harm or damage, or of the risk of harm or damage, to the safety or welfare of the animal;

(2) the number of animals involved;

(3) the duration of the offence;

(4) the repetitive nature of the offence;

(5) the foreseeable character of the offence or the failure to follow recommendations or warnings to prevent it;

(6) the condition of the premises or vehicle where or in which the animal is kept or transported;

(7) the personal characteristics of the offender;

(8) whether the offender acted intentionally or was reckless or negligent;

(9) the cost to society of repairing the injury or damage caused;

(10) the revenues and other benefits derived by the offender from the offence; and

(11) the failure to take reasonable measures to prevent the offence or limit its effects despite the offender’s financial ability to do so, given such considerations as the size of the offender’s undertaking and the offender’s assets, turnover and revenues.

A judge who, despite the presence of an aggravating factor, decides to impose the minimum fine must give reasons for the decision.

“**76.** If a person is found guilty of an offence under section 5, 6, 9, 12 or 58 or a regulation made under paragraph 3, 4, 12, 13, 16, 17 or 20 of section 64, the judge may, on an application by the prosecuting party, make an order prohibiting the person from

(1) owning or having the custody of animals; or

(2) owning or having the custody of a certain number or type of animals, for a period that the judge considers appropriate.

The prohibition may apply in perpetuity in the case of a natural person or of a legal person controlled by a natural person.

When making the order, the judge confiscates any animals held in contravention of the order and determines how they are to be disposed of.

"**77.** Penal proceedings for an offence under any of sections 5, 6, 16 to 23 and 58 or a regulation made under paragraph 3, 4, 12, 13, 16, 17 or 20 of section 64 may be instituted before the municipal court by the local municipality in whose territory the offence was committed. The fines and costs relating to such an offence belong to the municipality.

"**CHAPTER IX**

"AMENDING PROVISIONS

"CODE OF CIVIL PROCEDURE

"**78.** Article 694 of the Code of Civil Procedure (chapter C-25.01) is amended in the fourth paragraph

(1) by replacing "The following" by "Companion animals and the following property";

(2) by striking out subparagraph 3.

"ACT RESPECTING ADMINISTRATIVE JUSTICE

"**79.** Schedule IV to the Act respecting administrative justice (chapter J-3) is amended by inserting the following paragraph after paragraph 4:

"(4.0.0.1) section 34 of the Animal Welfare and Safety Act (2015, chapter 35, section 7);".

"ACT RESPECTING LA FINANCIÈRE AGRICOLE DU QUÉBEC

"**80.** Section 19 of the Act respecting La Financière agricole du Québec (chapter L-0.1) is amended by adding the following paragraph at the end:

"In addition, compliance with the Animal Welfare and Safety Act (2015, chapter 35, section 7) and the regulations must be a criterion in the preparation and administration of the programs of the agency. Compliance with that Act and the regulations or not having been placed under an order under that Act may be among the conditions for the payment of all or part of the sums of money to which those programs give entitlement."

“ACT RESPECTING THE MINISTÈRE DE L’AGRICULTURE, DES PÊCHERIES ET DE L’ALIMENTATION

“**81.** The Act respecting the Ministère de l’Agriculture, des Pêcheries et de l’Alimentation (chapter M-14) is amended by inserting the following section after section 23:

“**23.1.** The Minister may, within the framework of any financial assistance program, require that compliance with the Animal Welfare and Safety Act (2015, chapter 35, section 7) and the regulations be a criterion in the preparation and administration of the program. Compliance with the Act and the regulations or not having been placed under an order under that Act may be among the conditions for the payment of all or part of the sums of money to which the program gives entitlement.”

“ANIMAL HEALTH PROTECTION ACT

“**82.** Division IV.1.1 of the Animal Health Protection Act (chapter P-42), comprising sections 55.9.1 to 55.9.16.2, is repealed.

“**83.** Section 55.13 of the Act is amended by striking out the second paragraph.

“**84.** Sections 55.43.1 to 55.43.1.4, 55.45.1 and 56.0.1 of the Act are repealed.

“ENVIRONMENT QUALITY ACT

“**85.** Section 2.0.1 of the Environment Quality Act (chapter Q-2) is amended by replacing “last” in the first paragraph by “third”.

“REGULATION RESPECTING ANIMALS IN CAPTIVITY

“**86.** Section 1 of the Regulation respecting animals in captivity (chapter C-61.1, r. 5) is amended by adding the following paragraph after the first paragraph:

“Sections 3 and 4 do not apply to wild animals kept in captivity for breeding purposes with a view to dealing in fur or in meat or other food products if the animal is governed by the Animal Welfare and Safety Act (2015, chapter 35, section 7).”

“**87.** Section 12 of the Regulation is amended by replacing the third paragraph by the following paragraph:

“Where an animal of a species listed in Schedule II, excluding bovidae, camelidae, cervidae, boar or ratitae, is sold by a retail merchant, the latter must

(1) provide the purchaser with an information sheet on which appear the name of the species, its normal adult size and the conditions essential to its well-being;

(2) if the animal is incapable of feeding or drinking on its own, inform the purchaser of that fact in writing and obtain the purchaser's acceptance in writing; and

(3) if the animal shows apparent signs of illness, injury or limiting congenital malformations, inform the purchaser of that fact in writing and obtain the purchaser's acceptance in writing."

"**88.** Sections 13 and 14 of the Regulation are replaced by the following sections:

"**13.** The holder of a permit to breed fur-producing animals issued under the Animal Welfare and Safety Act (2015, chapter 35, section 7) need not hold a licence to keep an animal of a species listed in Schedule III in captivity.

"**14.** Anyone who keeps an animal referred to in section 13 in captivity may dispose of it by selling it, giving it away or slaughtering it."

"REGULATION RESPECTING THE ANIMAL SPECIES OR CATEGORIES DESIGNATED UNDER DIVISION IV.1.1 OF THE ANIMAL HEALTH PROTECTION ACT

"**89.** The Regulation respecting animal species or categories designated under Division IV.1.1 of the Animal Health Protection Act (chapter P-42, r. 6) is repealed.

"**CHAPTER X**

"TRANSITIONAL AND FINAL PROVISIONS

"**90.** The Regulation respecting the safety and welfare of cats and dogs (chapter P-42, r. 10.1), except section 43, is deemed to have been made under section 64.

"**91.** Permits issued under section 55.9.4.1 or 55.9.4.2 of the Animal Health Protection Act (chapter P-42), as they read before being repealed by section 82, are deemed to have been issued under this Act.

"**92.** An application for a permit or for the renewal of a permit under Division IV.1.1 of the Animal Health Protection Act, as it read before being repealed by section 82, is deemed to be made under this Act.

"**93.** A decision of the Minister to suspend, revoke or refuse to renew a permit referred to in section 55.9.4.1 or 55.9.4.2 of the Animal Health Protection

Act, as it read before being repealed by section 82, continues to produce its effects as if it had been made under this Act.

"**94.** An order made by the Minister under section 55.9.6 of the Animal Health Protection Act, as it read before being repealed by section 82, is deemed to have been made under section 58 and continues to produce its effects until the expiry of the time limit set.

"**95.** The Minister of Agriculture, Fisheries and Food is responsible for the administration of this Act.

"**96.** The Minister must, not later than 4 December 2020, report to the Government on the carrying out of this Act.

The report is tabled by the Minister in the National Assembly within 30 days or, if the Assembly is not sitting, within 30 days after resumption."

PART III

TRANSITIONAL AND FINAL PROVISIONS

8. The first regulation made under paragraph 6 of section 64 of the Animal Welfare and Safety Act (2015, chapter 35, section 7) in connection with the implementation of sections 16 to 20 of that Act, is not subject to the publication requirement set out in section 8 of the Regulations Act (chapter R-18.1). Despite section 17 of that Act, such a regulation comes into force on the 15th day after the date of its publication in the *Gazette officielle du Québec* or on any later date set in the regulation.

9. Until a first regulation is made under paragraph 14 of section 64 of the Animal Welfare and Safety Act enacted by section 7, an inspector may sell an animal, give it away or have it euthanized or slaughtered in the case described in the second paragraph of section 53, after having first sought a veterinary surgeon's opinion.

10. This Act comes into force on 4 December 2015, except sections 16 to 20 of the Animal Welfare and Safety Act, enacted by section 7, which come into force on the date or dates to be set by the Government.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 36
AN ACT TO GIVE EFFECT MAINLY TO FISCAL MEASURES ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON 26 MARCH 2015

Bill 69
Introduced by Mr. Carlos Leitão, Minister of Finance
Introduced 10 November 2015
Passed in principle 18 November 2015
Passed 4 December 2015
Assented to 4 December 2015

Coming into force: **4 December 2015, except sections 2, 3 and 168 to 171 which come into force on the date of coming into force of the Act to establish the new Code of Civil Procedure (2014, chapter 1)**

Legislation amended:

Tax Administration Act (chapter A-6.002)
Taxation Act (chapter I-3)
Act to facilitate the payment of support (chapter P-2.2)
Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1)
Act respecting the legal publicity of enterprises (chapter P-44.1)
Act respecting the Régie de l'assurance maladie du Québec (chapter R-5)
Educational Childcare Act (chapter S-4.1.1)
Act respecting the Québec sales tax (chapter T-0.1)
Fuel Tax Act (chapter T-1)
Act giving effect to the Budget Speech delivered on 24 May 2007, to the 1 June 2007 Ministerial Statement Concerning the Government's 2007–2008 Budgetary Policy and to certain other budget statements (2009, chapter 5)
Act to amend the Act respecting the Québec sales tax and other legislative provisions (2012, chapter 28)
Act to give effect to the Budget Speech delivered on 4 June 2014 and to various other fiscal measures (2015, chapter 21)

Explanatory notes

This Act amends various Acts to give effect mainly to fiscal measures announced in the Budget Speech delivered on 26 March 2015 and in various Information Bulletins published in 2014 and 2015.

The Taxation Act is amended to introduce or modify fiscal measures specific to Québec. More specifically, the amendments deal with

(1) enhancement of the tax credit for experienced workers;

(2) establishment of a fiscal shield;

(*cont'd on next page*)

Explanatory notes (*cont'd*)

(3) increase in the age of eligibility for the tax credit with respect to age;

(4) revision of the operating terms of the solidarity tax credit;

(5) increase in the rates of the tax credit for on-the-job training periods and of tax credits in the cultural field;

(6) two-year extension of the tax credit for the integration of information technologies in manufacturing SMEs and its extension to the primary sector;

(7) standardization of the rate of tax credits for scientific research and experimental development and introduction of an excluded expense amount for the purpose of computing those tax credits;

(8) revision of the refundable tax credit for the development of e-business and introduction of a non-refundable tax credit; and

(9) increase in the eligible amount of gifts of food products by a farming business.

The Act respecting the sectoral parameters of certain fiscal measures is amended to modify the conditions for issuing various documents necessary to obtain refundable tax credits intended for new financial services corporations so that tax assistance granted through those tax credits is given to corporations carrying on activities that are truly new.

The Act respecting the Régie de l'assurance maladie du Québec is amended to provide for the gradual elimination of the health contribution starting 1 January 2017.

The Taxation Act and the Act respecting the Québec sales tax are amended to make amendments similar to those made to the Income Tax Act and the Excise Tax Act by federal bills assented to in 2013 and 2014. The Act gives effect mainly to harmonization measures announced in various Information Bulletins published in 2013 and 2014 and in the Budget Speech delivered on 4 June 2014. More specifically, the amendments deal with

(1) rules pertaining to trusts not resident in Canada;

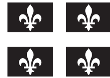
(2) tax treatment of awards paid under the Offshore Tax Informant Program;

(3) restricted farm losses; and

(4) pooled registered pension plans.

The Tax Administration Act and the Act to facilitate the payment of support are amended to adapt the judgment execution procedure set out in the new Code of Civil Procedure to the responsibilities of the Agence du revenu du Québec under those Acts.

Lastly, the Act makes various technical amendments as well as consequential and terminology-related amendments.



Chapter 36

AN ACT TO GIVE EFFECT MAINLY TO FISCAL MEASURES ANNOUNCED IN THE BUDGET SPEECH DELIVERED ON 26 MARCH 2015

[*Assented to 4 December 2015*]

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

TAX ADMINISTRATION ACT

1. (1) Section 12.0.2 of the Tax Administration Act (chapter A-6.002), amended by section 2 of chapter 24 of the statutes of 2015, is again amended by inserting “an assessment relating to an additional contribution payable under section 88.2 of the Educational Childcare Act (chapter S-4.1.1),” after “(chapter R-5),” in the portion of the first paragraph before subparagraph *a*.

(2) Subsection 1 has effect from 21 April 2015.

2. The Act is amended by inserting the following section after section 13:

“**13.1.** The execution of a judgment rendered after a certificate is filed under section 13 is to proceed in accordance with the rules of Book VIII of the Code of Civil Procedure (chapter C-25.01), subject to the special rules set out in this Act and the following rules:

(*a*) the Minister may enter into an agreement with the debtor for the payment of instalments over a period of time, which may exceed one year, that the Minister determines; such an agreement need not be filed with the court office;

(*b*) the Agency shall act as seizing creditor; it shall prepare the notice of execution and file it with the court office; the notice is valid only for the execution of a judgment effected under this Act and does not prevent the filing of a notice for the execution of another judgment;

(*c*) the Agency seizes a sum of money or income in the hands of a third person, but entrusts the administration of subsequent steps, including the receipt and distribution of the sum or income, to the clerk of the court seized; the Agency serves the notice of execution on the defendant and the garnishee, but is not required to inform the defendant’s creditors or deal with their claims, or to join in a seizure in the hands of a third person already undertaken previously by a bailiff in another case if the seizure to be made by the Agency is for other sums or income than the sums or income specified in the notice of execution filed by the bailiff;

(*d*) the Agency is required to hire the services of a bailiff for the seizure of movable or immovable property, to give the bailiff instructions and to amend the notice of execution accordingly; in such a case, if a notice for the execution of a judgment was filed by a bailiff in another case prior to the Agency's request, the Agency or the bailiff hired by the Agency joins in the seizure already undertaken.

The Agency is not required to pay an advance to cover execution-related costs.

The Agency may ask the court for custody of the seized property."

3. Section 15.8 of the Act is replaced by the following section:

"**15.8.** Sections 15 to 15.5 apply despite any provision to the contrary but subject to the provisions on exemption from seizure in the Code of Civil Procedure (chapter C-25.01). However, where article 699 of that Code applies because of an instalment payment agreement, the agreement must be entered into with the Minister."

4. (1) Section 36.0.1 of the Act is amended

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

"**36.0.1.** Section 36 does not apply in respect of the time limit for filing the prescribed form containing prescribed information provided for in sections 230.0.0.4.1, 1029.6.0.1.2 and 1029.8.0.0.1 of the Taxation Act (chapter I-3).";

(2) by striking out the second paragraph.

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

5. (1) Section 36.1 of the Act is amended by striking out "to the extent that the time limit has not been extended in accordance with the second paragraph of section 1029.6.0.1.2 of the Taxation Act or the second paragraph of section 36.0.1" in the third paragraph.

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

6. (1) Section 93.1.1 of the Act is amended by inserting ", an assessment relating to an additional contribution payable under section 88.2 of the Educational Childcare Act (chapter S-4.1.1)," after "(chapter R-9)" in the second paragraph.

(2) Subsection 1 has effect from 21 April 2015.

7. (1) Section 93.2 of the Act is amended by inserting the following paragraph after paragraph *m*:

"(*m*.1) an assessment relating to an additional contribution payable under section 88.2 of the Educational Childcare Act (chapter S-4.1.1);".

(2) Subsection 1 has effect from 21 April 2015.

TAXATION ACT

8. (1) Section 21.20.9 of the Taxation Act (chapter I-3), amended by section 98 of chapter 21 of the statutes of 2015, is again amended

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

"**21.20.9.** In sections 21.20.7 and 21.20.8, "specified entity" means any of the following entities:";

(2) by striking out the second paragraph.

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

9. (1) Section 87 of the Act, amended by section 111 of chapter 21 of the statutes of 2015 and section 25 of chapter 24 of the statutes of 2015, is again amended

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

"(*l*) any amount required by Title X to be included in computing the taxpayer's income for the year;";

(2) by replacing subparagraph ii of paragraph *w* by the following subparagraph:

"ii. except as provided by any provision of Title III.3 or III.4 of Book V or of Chapter III.1 of Title III of Book IX, does not reduce, for the purposes of this Part, the cost or capital cost of the property or the amount of the outlay or expense, as the case may be,".

(2) Paragraph 1 of subsection 1 applies to a taxation year that ends after 31 December 2006.

(3) Paragraph 2 of subsection 1 has effect from 27 March 2015.

10. (1) Section 96.2 of the Act is replaced by the following section:

"**96.2.** For the purpose of determining whether property meets the prescribed criteria in respect of prescribed energy conservation property, the Technical Guide to Class 43.1 and 43.2, as amended from time to time and published by the Department of Natural Resources of Canada, applies conclusively, with the necessary modifications, with respect to engineering and scientific matters."

(2) Subsection 1 has effect from 12 December 2014.

11. (1) Section 175.8 of the Act is amended by replacing paragraph *c* by the following paragraph:

"(*c*) the disposition is not a disposition that is deemed to have occurred under any of sections 436, 440, 444, 450, 450.6 and 653, Chapter I of Title I.1 of Book VI, paragraph *a* or *c* of section 785.5, or section 832.1 or 999.1;".

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 1998.

12. (1) Sections 205 and 206 of the Act are replaced by the following sections:

"**205.** Where a taxpayer's chief source of income for a taxation year is neither farming nor a combination of farming and some other source of income that is a subordinate source of income for the taxpayer, the loss from all farming businesses carried on by the taxpayer is deemed to be the aggregate of

(*a*) the lesser of the following amounts:

i. the amount by which the aggregate of the taxpayer's losses, determined without reference to this division and before any deduction under sections 222 to 230, from all farming businesses carried on by the taxpayer during the year exceeds the aggregate of the taxpayer's incomes, so determined, of the same nature for the same year, and

ii. $2,500 plus the lesser of $15,000 and one-half of the amount by which the amount determined under subparagraph i exceeds $2,500; and

(*b*) the amount by which the amount that would be computed under subparagraph i of paragraph *a*, if subparagraph i were read without reference to "and before any deduction under sections 222 to 230", exceeds the amount computed under that subparagraph.

"**206.** Section 205 does not apply to a taxpayer for a taxation year if the taxpayer's chief source of income for the year is a combination of farming and manufacturing or processing in Canada of goods for sale and all or substantially all output from all farming businesses carried on by the taxpayer is used in the manufacturing or processing."

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013.

13. (1) Section 230.0.0.4.1 of the Act is amended by replacing subparagraph *a* of the second paragraph by the following subparagraph:

"(*a*) the taxpayer has filed with the Minister the prescribed form containing prescribed information and, if applicable, a copy of each agreement, certificate, favourable advance ruling, qualification certificate, rate schedule, receipt or report within the time limit provided for in the first paragraph of section 1029.6.0.1.2 that applies to the taxpayer for the taxation year, so as to be deemed to have paid an amount to the Minister for the year in respect of the expenditure under any of Divisions II.5.1 to II.6.15 of Chapter III.1 of Title III of Book IX; and".

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

14. (1) Section 238 of the Act, amended by section 146 of chapter 21 of the statutes of 2015, is again amended by replacing paragraph *a* by the following paragraph:

"(*a*) a disposition deemed to have occurred under section 242, as it read before 1 January 1993, any of sections 281, 283, 299 to 300, 436, 440, 444, 450, 450.6 and 653, Chapter I of Title I.1 of Book VI, paragraph *a* or *c* of section 785.5 or any of sections 832.1, 851.22.15, 851.22.23 to 851.22.31, 861, 862 and 999.1;".

(2) Subsection 1 applies in respect of a disposition that occurs after 31 December 1998. However, where section 238 of the Act applies to a taxation year that begins before 1 October 2006, it is to be read as if "or any of sections 832.1, 851.22.15, 851.22.23 to 851.22.31," in paragraph *a* were replaced by ", section 832.1 or 851.22.15, paragraph *b* of section 851.22.23, or any of sections".

15. (1) Section 255 of the Act, amended by section 52 of chapter 24 of the statutes of 2015, is again amended

(1) by replacing "in any of paragraphs *a*, *b* and *g* to *j*" in paragraph *c*.6 by "in any of paragraphs *a*, *b*, *e* and *g* to *j*";

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

"(*g*) where the property is a share of the capital stock of a foreign affiliate of the taxpayer, any amount required by Chapter IV of Title X to be added;";

(3) by replacing "section 231.2" in subparagraph 1 of subparagraph i of paragraph *i* by "sections 231.2 and 231.2.1";

(4) by replacing paragraph *j* by the following paragraph:

"(*j*) where the property is a capital interest in a trust, any amount that is included under section 580 or 582 in computing the taxpayer's income for a taxation year that ends at or before the particular time, in respect of that interest, or that would have been so required to have been included for such a taxation year but for sections 316.1, 456 to 458, 462.1 to 462.24.1 and 466 to 467.1;".

(2) Paragraph 1 of subsection 1 applies in respect of a disposition that occurs after 31 December 2001.

(3) Paragraph 2 of subsection 1 has effect from 21 December 2002.

(4) Paragraph 3 of subsection 1 applies in respect of a gift made after 25 February 2008.

(5) Paragraph 4 of subsection 1 applies to a taxation year that ends after 31 December 2006. However, for the purpose of computing the adjusted cost base to a taxpayer of a capital interest in a trust that is disposed of on or before 27 August 2010, paragraph *j* of section 255 of the Act is to be read as follows:

"(*j*) where the property is a capital interest in a trust, any amount that is required by section 580 or 582 to be included in computing the taxpayer's income for a taxation year that ends before the particular time, in respect of that interest, or that would have been so required by that section to have been included but for sections 316.1, 456 to 458, 462.1 to 462.24.1 and 466 to 467.1;".

(6) Despite sections 1010 to 1011 of the Act, where a taxpayer has made a valid election under paragraph *b* of section 53 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) in relation to section 29 of that Act, the Minister of Revenue shall, under Part I of the Taxation Act, make any assessments of the taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to paragraph 2 of subsection 1 and subsection 3. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

(7) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election referred to in subsection 6. For the purposes of section 21.4.7 of the Act in respect of such an election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 1 June 2016.

16. (1) Section 257 of the Act, amended by section 148 of chapter 21 of the statutes of 2015 and section 54 of chapter 24 of the statutes of 2015, is again amended by replacing paragraph *p* by the following paragraph:

"(*p*) where the property is a capital interest in a trust, any amount that is deducted under section 581 or 583 in computing the taxpayer's income for a taxation year that ends at or before the particular time, in respect of the interest, or that could have been so deducted for such a taxation year but for sections 316.1, 456 to 458, 462.1 to 462.24.1 and 466 to 467.1;".

(2) Subsection 1 applies to a taxation year that ends after 31 December 2006.

17. (1) Section 301 of the Act is amended by replacing subparagraph *a* of the first paragraph by the following subparagraph:

"(*a*) except for the purposes of sections 157.6, 280.10 and 280.11 and paragraph *o* of section 594, the exchange is deemed not to be a disposition of property;".

(2) Subsection 1 applies to a taxation year of a taxpayer that begins after 31 December 1999. However, where section 301 of the Act applies to a taxation year that ends before 1 January 2007, it is to be read as if subparagraph *a* of the first paragraph were replaced by the following subparagraph:

"(*a*) except for the purposes of sections 157.6, 280.10 and 280.11, the exchange is deemed not to be a disposition of property;".

18. (1) The Act is amended by inserting the following section after section 313.13, enacted by section 158 of chapter 21 of the statutes of 2015:

"**313.14.** A taxpayer shall also include any amount received in the year under a contract, to provide information to the Canada Revenue Agency, entered into by the taxpayer under a program administered by the Canada Revenue Agency to obtain information relating to tax non-compliance."

(2) Subsection 1 has effect from 19 June 2014.

19. (1) Section 336 of the Act, amended by section 166 of chapter 21 of the statutes of 2015, is again amended by inserting the following paragraph after paragraph *d*.3.0.1:

"(*d*.3.0.2) the aggregate of all amounts each of which is an amount paid in the year as a repayment of an amount that was included, because of section 313.14, in computing the taxpayer's income for the year or a preceding taxation year;".

(2) Subsection 1 has effect from 19 June 2014.

20. (1) Section 399.7 of the Act is amended by replacing the second paragraph by the following paragraph:

"For the purpose of determining whether an outlay or expense in respect of a prescribed energy conservation property meets the prescribed criteria in respect of Canadian renewable and conservation expenses, the Technical Guide to Canadian Renewable and Conservation Expenses, as amended from time to time and published by the Department of Natural Resources of Canada, applies conclusively with respect to engineering and scientific matters."

(2) Subsection 1 has effect from 21 December 2012.

21. (1) Section 467 of the Act is amended by replacing the portion before paragraph *a* by the following:

"**467.** The income, loss, taxable capital gain or allowable capital loss attributable to property held by a trust created since 1934 that is resident in Canada is deemed, if the property or property for which it was substituted has been directly or indirectly received from a person (in this section referred to as the "transferor"), to be that of the transferor throughout the existence of the transferor as long as the transferor is resident in Canada and if either property meets any of the following conditions:".

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013. However, where section 467 of the Act has effect before 4 December 2015, the portion of that section before paragraph *a* is to be read as follows:

"**467.** The income, loss, taxable capital gain or allowable capital loss from property transferred by a person (in this section referred to as the "transferor") or substituted for such property is deemed to be that of the transferor during the existence of the transferor while the transferor is resident in Canada if the property or property for which it was substituted has been transferred to a trust created since 1934, if the trust is resident in Canada and if either property meets any of the following conditions:".

22. (1) Section 467.1 of the Act, amended by section 173 of chapter 21 of the statutes of 2015, is again amended by striking out paragraph *c*.

(2) Subsection 1 applies to a taxation year that ends after 20 March 2013. In addition, where section 467.1 of the Act

(1) applies to a taxation year that ends after 4 March 2010 and before 21 March 2013, it is to be read as if the following paragraph were inserted after paragraph *c*.1:

"(*c*.2) by a trust if the person from whom the trust acquired the property is, in respect of the trust, an electing contributor within the meaning of the first paragraph of section 593; or"; or

(2) applies to a taxation year that ends after 31 December 2006 and before 21 March 2013, it is to be read as if the following paragraph were inserted after paragraph *c*.2, enacted by paragraph 1:

"(*c*.3) by a trust that is not resident in Canada, but would be resident in Canada for the purpose of computing its income for the year if the definition of "resident contributor" in the first paragraph of section 593 were read without reference to its paragraph *a*; or".

23. (1) Section 560 of the Act is amended by replacing subparagraph *b* of the first paragraph by the following subparagraph:

"(*b*) the amount by which the fair market value of the particular capital property, at the time the parent last acquired control of the subsidiary, exceeds the aggregate of

i. the greater of the cost amount to the subsidiary of the capital property at the time the parent last acquired control of the subsidiary and the cost amount to the subsidiary of the capital property immediately before the winding-up, and

ii. the amount prescribed for the purposes of C in the formula in subparagraph ii of paragraph *d* of subsection 1 of section 88 of the Income Tax Act."

(2) Subject to subsections 3 and 4, subsection 1 applies in respect of an amalgamation that occurs after 27 February 2004 or a winding-up that begins after that date. However, where section 560 of the Act applies in respect of an amalgamation that occurs before 21 December 2012 or a winding-up that begins before that date or an amalgamation or winding-up described in subsection 3, subparagraphs i and ii of subparagraph *b* of the first paragraph of that section 560 are to be read as follows:

"i. the cost amount to the subsidiary of the capital property immediately before the winding-up, and

"ii. the amount prescribed for the purposes of clause B of subparagraph ii of paragraph *d* of subsection 1 of section 88 of the Income Tax Act."

(3) An amalgamation or winding-up to which subsection 2 refers is an amalgamation of a taxable Canadian corporation (in this subsection and subsection 4 referred to as the "parent") that acquired control of another taxable Canadian corporation (in this subsection and subsection 4 referred to as the "subsidiary") with the subsidiary that occurs after 20 December 2012 and before 1 July 2013 or a winding-up of the subsidiary into the parent that begins after 20 December 2012 and before 1 July 2013 if

(1) the parent acquired control of the subsidiary before 21 December 2012 or was obligated, as evidenced in writing, before that date, to acquire control of the subsidiary; and

(2) the parent had the intention, as evidenced in writing, before 21 December 2012, to amalgamate with, or wind up, the subsidiary.

(4) For the purposes of paragraph 1 of subsection 3, the parent is not considered to be obligated to acquire control of the subsidiary if, as a result of amendments to the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), the parent may be excused from that obligation.

(5) Despite sections 1010 to 1011 of the Taxation Act, where a taxpayer has made a valid election under paragraph *b* of section 53 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) in relation to section 30 of that Act, the Minister of Revenue shall, under Part I of the Taxation Act, make any assessments of the taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2 in respect of the election. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

(6) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election referred to in subsection 5. For the purposes of section 21.4.7 of the Act in respect of such an election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 1 June 2016.

24. (1) The Act is amended by inserting the following section after section 560.2:

"**560.2.1.** If a corporation amends, in accordance with paragraph *c* of subsection 1.8 of section 88 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), a designated amount (in this section referred to as the "initial designation") referred to in subparagraph i of subparagraph *a* of the first paragraph of section 560 in respect of a share of the capital stock of a foreign affiliate of the corporation, or an interest in a partnership that, in accordance with paragraph *c* of section 600, owns a share of the capital stock of a foreign affiliate of the corporation, and subsection 1.9 of that section 88 applies in respect of the initial designation, the amended designation is deemed to have been made on the day on which the initial designation was made and the initial designation is deemed not to have been made."

(2) Subsection 1 has effect from 19 December 2009.

(3) Despite sections 1010 to 1011 of the Act, where a taxpayer has made a valid election under paragraph *b* of section 53 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) in relation to section 30 of that Act, the Minister of Revenue shall, under Part I of the Taxation Act, make any assessments of the taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2 in respect of that election. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

(4) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election referred to in subsection 3. For the purposes of section 21.4.7 of the Act in respect of such an election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 1 June 2016.

25. (1) The Act is amended by inserting the following section after section 587.1, enacted by section 193 of chapter 21 of the statutes of 2015:

"**587.2.** A foreign affiliate of a corporation resident in Canada or a partnership of which such a foreign affiliate is a member is required to add, in computing the adjusted cost base to the foreign affiliate or partnership of a share of the capital stock of another foreign affiliate of the corporation, the amount required by subsection 1.1 of section 92 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) to be so added in that computation for the purposes of that Act."

(2) Subsection 1 has effect from 19 December 2009.

(3) Despite sections 1010 to 1011 of the Act, where a taxpayer has made a valid election under paragraph *b* of section 53 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) in relation to section 31 of that Act, the Minister of Revenue shall, under Part I of the Taxation Act, make any assessments of the taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

(4) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election referred to in subsection 3. For the purposes of section 21.4.7 of the Act in respect of such an election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 1 June 2016.

26. (1) Section 589.2 of the Act is amended by replacing subparagraph *b* of the second paragraph by the following subparagraph:

"(*b*) where section 589.3 applies, the amount prescribed by regulation for the purposes of subparagraph ii of paragraph *a* of subsection 1.2 of section 93 of the Income Tax Act."

(2) Subsection 1 applies in respect of a disposition that occurs after 30 November 1999.

(3) Despite sections 1010 to 1011 of the Act, where a taxpayer has made a valid election under paragraph *b* of section 53 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) in relation to section 32 of that Act, the Minister of Revenue shall, under Part I of the Taxation Act, make any assessments of the taxpayer's tax, interest and penalties as are necessary

for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

(4) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election referred to in subsection 3. For the purposes of section 21.4.7 of the Act in respect of such an election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 1 June 2016.

27. (1) Section 592 of the Act, amended by section 204 of chapter 21 of the statutes of 2015, is again amended by adding the following paragraph after paragraph *b*:

"(*c*) a foreign affiliate of a corporation resident in Canada is deemed to have received from another foreign affiliate of the corporation an amount equal to the amount that is described in paragraph *c* of subsection 3 of section 93 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), at the time referred to in that paragraph and for the same purposes."

(2) Subsection 1 has effect from 19 December 2009.

(3) Despite sections 1010 to 1011 of the Act, where a taxpayer has made a valid election under paragraph *b* of section 53 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) in relation to section 32 of that Act, the Minister of Revenue shall, under Part I of the Taxation Act, make any assessments of the taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

(4) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election referred to in subsection 3. For the purposes of section 21.4.7 of the Act in respect of such an election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 1 June 2016.

28. (1) Sections 593 to 597 of the Act are replaced by the following sections:

"**593.** In this chapter and Chapter VI.2,

"arm's length transfer" at any time by a person or partnership (in this definition referred to as the "transferor") means a transfer or loan (which transfer or loan is referred to in this definition as the "transfer") of property (other than restricted property) that is made at that time (in this definition referred to as the "transfer time") by the transferor to another person or partnership (in this definition referred to as the "recipient") where

(*a*) it is reasonable to conclude that none of the reasons (with reference to all the circumstances including the terms of a trust, an intention, the laws of a country or the existence of an agreement, a memorandum, a letter of wishes or any other arrangement) for the transfer is the acquisition at any time by any person or partnership of an interest as a beneficiary under a trust that is not resident in Canada; and

(*b*) the transfer is

i. a payment of interest, of dividends, of rent, of royalties or of any other return on investment, or any substitute for such a return on investment, in respect of a particular property held by the recipient, if the amount of the payment is not more than the amount that the transferor would have paid if the transferor dealt at arm's length with the recipient,

ii. a payment made by a corporation on a reduction of the paid-up capital in respect of shares of a class of its capital stock held by the recipient, if the amount of the payment is not more than the lesser of the amount of the reduction in the paid-up capital and the consideration for which the shares were issued,

iii. a transfer in exchange for which the recipient transfers or loans property to the transferor, or becomes obligated to transfer or loan property to the transferor, and for which it is reasonable to conclude

(1) having regard only to the transfer and the exchange, that the transferor would have been willing to make the transfer if the transferor dealt at arm's length with the recipient, and

(2) that the terms and conditions, and circumstances, under which the transfer was made would have been acceptable to the transferor if the transferor dealt at arm's length with the recipient,

iv. a transfer made in satisfaction of an obligation referred to in subparagraph iii and for which it is reasonable to conclude

(1) having regard only to the transfer and the obligation, that the transferor would have been willing to make the transfer if the transferor dealt at arm's length with the recipient, and

(2) that the terms and conditions, and circumstances, under which the transfer was made would have been acceptable to the transferor if the transferor dealt at arm's length with the recipient,

v. a payment of an amount owing by the transferor under a written agreement the terms and conditions of which, when entered into, were terms and conditions that, having regard only to the amount owing and the agreement, would have been acceptable to the transferor if the transferor dealt at arm's length with the recipient,

vi. a payment made before 1 January 2002 to a trust, to a corporation controlled by a trust or to a partnership of which a trust is a majority-interest partner in repayment of or otherwise in respect of a loan made by a trust, corporation or partnership to the transferor, or

vii. a payment made after 31 December 2001 to a trust, to a corporation controlled by the trust or to a partnership of which the trust is a majority-interest partner, in repayment of or otherwise in respect of a particular loan made by the trust, corporation or partnership to the transferor and either

(1) the payment is made before 1 January 2011 and they would have been willing to enter into the particular loan if they dealt at arm's length with each other, or

(2) the payment is made before 1 January 2005 in accordance with fixed repayment terms agreed to before 23 June 2000;

"beneficiary" under a trust includes

(*a*) a person or partnership that is beneficially interested in the trust; and

(*b*) a person or partnership that would be beneficially interested in the trust if subparagraph ii of subparagraph *b* of the first paragraph of section 7.11.1 were read as follows:

"ii. because of the terms or conditions of the particular trust or any agreement in respect of the particular trust at the particular time (including the terms or conditions of a share, or any agreement in respect of a share, of the capital stock of a corporation that is beneficially interested in the particular trust), the particular person or partnership becomes (or could become on the exercise of any discretion by any person or partnership), directly or indirectly, entitled to any amount derived, directly or indirectly, from the income or capital of the particular trust or might, because of the exercise of any discretion by any person or partnership, become beneficially interested in the particular trust at the particular time or at a later time, and";

"closely held corporation" at any time means any corporation, other than a corporation in respect of which

(*a*) there is at least one class of shares of its capital stock that consists of shares prescribed for the purposes of paragraph *d* of subsection 1 of section 110 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement);

(*b*) it is reasonable to conclude that at that time, in respect of each class of shares described in paragraph *a*, shares of the class are held by at least 150 shareholders each of whom holds shares of the class that have a total fair market value of at least $500; and

(*c*) it is reasonable to conclude that at that time in no case does a particular shareholder (or a particular shareholder together with one or more other shareholders with whom the particular shareholder does not deal at arm's length) hold shares of the corporation

i. that would give the particular shareholder (or the group of other shareholders not dealing with each other at arm's length and of which the particular shareholder is a member) 10% or more of the votes that could be cast under any circumstance at an annual meeting of shareholders of the corporation if the meeting were held at that time, or

ii. that have a fair market value of 10% or more of the fair market value of all of the issued and outstanding shares of the corporation;

"connected contributor" to a trust at any time means a contributor to the trust at that time, other than a person all of whose contributions to the trust made at or before that time were made at a non-resident time of the person;

"contribution" to a trust by a particular person or partnership means

(*a*) a transfer or loan (other than an arm's length transfer) of property to the trust by the particular person or partnership;

(*b*) where a particular transfer or loan (other than an arm's length transfer) of property is made by the particular person or partnership as part of a series of transactions that includes another transfer or loan (other than an arm's length transfer) of property to the trust by another person or partnership, that other transfer or loan to the extent that it can reasonably be considered to have been made in respect of the particular transfer or loan; or

(*c*) where the particular person or partnership undertakes to make a transfer or loan (other than a transfer or loan that would, if it were made, be an arm's length transfer) of property as part of a series of transactions that includes another transfer or loan (other than an arm's length transfer) of property to the trust by another person or partnership, that other transfer or loan to the extent that it can reasonably be considered to have been made in respect of the undertaking;

"contributor" to a trust at any time means a person, including a person that has ceased to exist, that is not an exempt person and that, at or before that time, has made a contribution to the trust;

"electing contributor" to a trust at any time means a resident contributor, to the trust, who has made a valid election under the definition of "electing contributor" in subsection 1 of section 94 of the Income Tax Act to have subsection 16 of that section 94 apply in respect of the contributor and the trust for a taxation year of the contributor that includes that time or that ends before that time and for any subsequent taxation year;

"electing trust" in respect of a particular taxation year means a trust that

(*a*) holds at any time in the particular taxation year, or in a prior taxation year throughout which it was deemed, for the purpose of computing its income, to be resident in Canada under paragraph *a* of section 595, property that is at that time included in its non-resident portion; and

(*b*) has made a valid election under paragraph *b* of the definition of "electing trust" in subsection 1 of section 94 of the Income Tax Act;

"exempt foreign trust" at a particular time means either a prescribed trust at the particular time or a trust that is not resident in Canada and that

(*a*) is a trust in respect of which the following conditions are met:

i. each beneficiary under the trust at the particular time is

(1) an individual (in this paragraph referred to as an "infirm beneficiary") who, because of mental or physical infirmity, was, at the time that the trust was created, dependent on an individual who is a contributor to the trust or on an individual related to such a contributor, or

(2) a person who is entitled, only after the particular time, to receive or otherwise obtain the enjoyment of all or part of the trust's income or capital,

ii. at the particular time there is at least one infirm beneficiary under the trust who suffers from a mental or physical infirmity that causes the beneficiary to be dependent on a person,

iii. each infirm beneficiary is, at all times that the infirm beneficiary is a beneficiary under the trust during the trust's taxation year that includes the particular time, not resident in Canada, and

iv. each contribution to the trust made at or before the particular time can reasonably be considered to have been, at the time that the contribution was made, made to provide for the maintenance of an infirm beneficiary during the expected period of the beneficiary's infirmity;

(*b*) is a trust in respect of which the following conditions are met:

i. the trust was created because of the breakdown of a marriage of two particular individuals to provide for the maintenance of a beneficiary under the trust who was, during that marriage,

(1) a child of both of those particular individuals (in this paragraph referred to as a "child beneficiary"), or

(2) one of those particular individuals (in this paragraph referred to as the "adult beneficiary"),

ii. each beneficiary under the trust at the particular time is

(1) a child beneficiary under 21 years of age,

(2) a child beneficiary under 31 years of age who is enrolled at any time in the trust's taxation year that includes the particular time at an educational institution that is described in the third paragraph,

(3) the adult beneficiary, or

(4) a person who is entitled, only after the particular time, to receive or otherwise obtain the enjoyment of all or part of the trust's income or capital,

iii. each beneficiary described in any of subparagraphs 1 to 3 of subparagraph ii is, at all times that the beneficiary is a beneficiary under the trust during the trust's taxation year that includes the particular time, not resident in Canada, and

iv. each contribution to the trust, at the time that the contribution was made, was

(1) an amount paid by the particular individual other than the adult beneficiary that would be a support amount as defined in section 312.3 if it had been paid by that particular individual directly to the adult beneficiary, or

(2) a contribution made by one of those particular individuals or a person related to one of those particular individuals to provide for the maintenance of a child beneficiary while the child was either under 21 years of age or under 31 years of age and enrolled at an educational institution located outside Canada that is described in the third paragraph;

(*c*) is a trust in respect of which one of the following conditions is met:

i. at the particular time the trust is an agency of the United Nations,

ii. at the particular time the trust owns and administers a university described in subparagraph iv of paragraph *a* of the definition of "qualified donee" in subsection 1 of section 149.1 of the Income Tax Act,

iii. at any time in the trust's taxation year that includes the particular time or at any time in the preceding calendar year Her Majesty in right of Canada has made a gift to the trust, or

iv. the trust is created under the International Convention on the Establishment of an International Fund for Compensation for Oil Pollution Damage, 1992, or any protocol to it that has been ratified by the Government of Canada;

(*d*) is a trust in respect of which the following conditions are met:

i. throughout the particular period that began at the time the trust was created and ended at the particular time, the trust would not be resident in Canada for the purposes of the Income Tax Act if that Act were read without reference to

subsection 1 of section 94 of that Act as that subsection read in its application to a taxation year that includes 31 December 2000,

ii. the trust was created exclusively for charitable purposes and has been operated throughout the particular period described in subparagraph i exclusively for charitable purposes,

iii. if the particular time is more than 24 months after the day on which the trust was created, the trust numbers at the particular time at least 20 persons (other than trusts) each of whom at that time

(1) is a contributor to the trust,

(2) exists, and

(3) deals at arm's length with at least 19 other contributors to the trust,

iv. the income of the trust (determined in accordance with the laws described in subparagraph v) for each of its taxation years that ends at or before the particular time would, if the income were not distributed and the laws described in subparagraph v did not apply, be subject to an income or profits tax in the country in which it was resident in the taxation year under consideration, and

v. the trust was, for each of its taxation years that ends at or before the particular time, exempt under the laws of the country in which it was resident from the payment of income or profits tax to the government of that country in recognition of the charitable purposes for which the trust is operated;

(*e*) is governed throughout the trust's taxation year that includes the particular time by a profit sharing plan, a retirement compensation arrangement or a foreign retirement arrangement;

(*f*) is a trust that

i. throughout the particular period that began when it was created and ended at the particular time has been operated exclusively for the purpose of administering or providing employee benefits in respect of employees or former employees, and

ii. meets the following conditions throughout the trust's taxation year that includes the particular time:

(1) the trust is a trust governed by an employee benefit plan or is a trust described in subparagraph *a*.1 of the third paragraph of section 647,

(2) the trust is maintained for the benefit of natural persons the majority of whom are not resident in Canada, and

(3) no benefits are provided under the trust other than benefits in respect of qualifying services;

(*g*) is a trust (other than a trust described in subparagraph *a*.1 of the third paragraph of section 647 or a prescribed trust) that throughout the particular period that began when it was created and ended at the particular time

i. has been resident in a foreign country the laws of which have, throughout the particular period,

(1) imposed an income or profits tax, and

(2) exempted the trust from the payment of all income tax, and all profits tax, to the government of that country in recognition of the purposes for which the trust is operated, and

ii. has been operated exclusively for the purpose of administering or providing pension benefits that are primarily in respect of services rendered in the foreign country by natural persons who were not resident in Canada at the time those services were rendered; or

(*h*) is a trust (other than a trust that has made a valid election, described in paragraph *h* of the definition of "exempt foreign trust" in subsection 1 of section 94 of the Income Tax Act, not to be an exempt foreign trust under that paragraph *h* for the taxation year for which the election is made and for any subsequent taxation year) in respect of which the following conditions are met at the particular time:

i. the only beneficiaries under the trust who for any reason are entitled to receive, at or after the particular time and directly from the trust, an amount from the income or capital of the trust are beneficiaries that hold fixed interests in the trust, and

ii. any of the following requirements are complied with:

(1) there are at least 150 beneficiaries among those described in subparagraph i under the trust each of whose fixed interests in the trust have at the particular time a total fair market value of at least $500,

(2) all fixed interests in the trust are listed on a designated stock exchange and in the 30 days immediately preceding the particular time fixed interests in the trust were traded on a designated stock exchange on at least 10 days,

(3) each outstanding fixed interest in the trust was issued by the trust for consideration that was not less than 90% of the interest's proportionate share of the net asset value of the trust's property at the time of its issuance, or was acquired for consideration equal to the fair market value of the interest at the time of its acquisition, or

(4) the trust is governed by a Roth IRA, within the meaning of section 408A of the United States Internal Revenue Code of 1986, as amended from time to time, or by a plan or arrangement created after 21 September 2007 that is subject to that Code and that is described in subclause II of clause D of

subparagraph ii of paragraph *h* of the definition of "exempt foreign trust" in subsection 1 of section 94 of the Income Tax Act, unless the Minister decides otherwise;

"exempt person" at any time means

(*a*) the State, Her Majesty in right of Canada or Her Majesty in right of a province, other than Québec;

(*b*) a person whose taxable income for the taxation year that includes that time is exempt from tax under this Part in accordance with Book VIII;

(*c*) a trust resident in Canada or a Canadian corporation

i. that was established by or arises under a law of Canada or of a province, and

ii. the principal activities of which at that time are to administer, manage or invest the monies of one or more superannuation or pension funds or plans established under a law of Canada or of a province;

(*d*) a trust or corporation established by or arising under a law of Canada or of a province in connection with a scheme or program for the compensation of workers injured in an accident arising out of or in the course of their employment;

(*e*) a trust resident in Canada all the beneficiaries under which are at that time exempt persons;

(*f*) a Canadian corporation all the shares, or rights to shares, of which are held at that time by exempt persons;

(*g*) a Canadian corporation without share capital all the property of which is held at that time exclusively for the benefit of exempt persons;

(*h*) a partnership all the members of which are at that time exempt persons; and

(*i*) a trust or corporation that is at that time a mutual fund;

"exempt service" means a service rendered at any time by a person or partnership (in this definition referred to as the "service provider") to, for or on behalf of, another person or partnership (in this definition referred to as the "recipient") where

(*a*) the recipient is a trust and the service relates to the administration of the trust; or

(*b*) the following conditions are met in respect of the service:

i. the service is rendered in the service provider's capacity at that time as an employee or agent of the recipient,

ii. in exchange for the service, the recipient transfers or loans property or undertakes to transfer or loan property, and

iii. it is reasonable to conclude

(1) having regard only to the service and the exchange, that the service provider would be willing to provide the service if the service provider were dealing at arm's length with the recipient, and

(2) that the terms, conditions and circumstances under which the service is provided would be acceptable to the service provider if the service provider were dealing at arm's length with the recipient;

"fixed interest" at any time of a person or partnership in a trust means an interest of the person or partnership as a beneficiary (in this definition, determined without reference to section 7.11.1) under the trust provided that no amount of the income or capital of the trust to be distributed at any time in respect of any interest in the trust depends on the exercise by any person or partnership of, or the failure by any person or partnership to exercise, any discretionary power, other than a discretionary power in respect of which it is reasonable to conclude that

(*a*) the power is consistent with normal commercial practice;

(*b*) the power is consistent with terms that would be acceptable to the beneficiaries under the trust if the beneficiaries were dealing with each other at arm's length; and

(*c*) the exercise of, or failure to exercise, the power will not materially affect the value of an interest as a beneficiary under the trust relative to the value of other such interests under the trust;

"joint contributor" at any time in respect of a contribution to a trust means, if more than one contributor has made the contribution, each of those contributors that is at that time a resident contributor to the trust;

"mutual fund" at any time means a mutual fund corporation or mutual fund trust (in this definition referred to as the "fund"), but does not include a fund in respect of which statements or representations have been made at or before that time—by the fund, or by a promoter or other representative of the fund, in respect of the acquisition or offering of an interest in the fund—that the taxes under this Act on the income, profit or gains for any taxation year—in respect of property that is held by the fund and that is, or derives its value from, an interest in a trust—are less than, or are expected to be less than, the tax that would have been applicable under this Act if the income, profits or gains from the property had been earned directly by a person who acquires an interest in the fund;

"non-resident portion" of a trust at any time means all property held by the trust to the extent that it is not at that time part of the resident portion of the trust;

"non-resident time" of a person in respect of a contribution to a trust and a particular time means a time (in this definition referred to as the "contribution time") at which the person made a contribution to a trust that is before the particular time and at which the person was not resident in Canada (or, if the person was not in existence at the contribution time, the person was not resident in Canada at any time in the 18 months before ceasing to exist), if the person was not resident in Canada or not in existence at any time in the period that began 60 months before the contribution time (or, if the person is an individual and the trust arose on and as a consequence of the death of the individual, 18 months before the contribution time) and ends at the earlier of

(*a*) the time that is 60 months after the contribution time; and

(*b*) the particular time;

"promoter" in respect of a trust or corporation at any time means

(*a*) a person or partnership that at or before that time establishes, organizes or substantially reorganizes the undertakings of the trust or corporation, as the case may be; and

(*b*) for the purposes of the definition of "mutual fund", a person or partnership described in paragraph *a* and a person or partnership who in the course of carrying on a business

i. issues or sells, or promotes the issuance, sale or acquisition of, an interest in a mutual fund corporation or mutual fund trust,

ii. acts as an agent or advisor in respect of the issuance or sale, or the promotion of the issuance, sale or acquisition of, an interest in a mutual fund corporation or mutual fund trust, or

iii. accepts, whether as a principal or agent, consideration in respect of an interest in a mutual fund corporation or mutual fund trust;

"qualifying services" means

(*a*) services that are rendered to an employer by an employee of the employer, provided that the employee was not resident in Canada at any time in the period during which the services were rendered;

(*b*) services that are rendered to an employer by an employee of the employer, other than

i. services that were rendered primarily in Canada,

ii. services that were rendered primarily in connection with a business carried on by the employer in Canada, or

iii. any combination of services described in subparagraphs i and ii;

(*c*) services that are rendered in a particular month to an employer by an employee of the employer, provided that the employee

i. was resident in Canada throughout no more than 60 months during the 72-month period that ended at the end of the particular month, and

ii. became a member of, or a beneficiary under, the plan or trust under which benefits in respect of the services may be provided (or a similar plan or trust for which the plan or the trust was substituted) before the end of the month following the month in which the employee became resident in Canada; or

(*d*) any combination of services that are qualifying services because of any of paragraphs *a* to *c*;

"resident beneficiary" under a trust at any time means a person that is, at that time, a beneficiary under the trust other than a successor beneficiary under the trust or an exempt person, if, at that time,

(*a*) the person is resident in Canada; and

(*b*) there is a connected contributor to the trust;

"resident contributor" to a trust at any time means a person that is, at that time, resident in Canada and a contributor to the trust, but—if the trust was created before 1 January 1960 by a person who was not resident in Canada when the trust was created—does not include an individual (other than a trust) who has not, after 31 December 1959, made a contribution to the trust;

"resident portion" of a trust at a particular time means all of the trust's property that is

(*a*) property in respect of which a contribution has been made at or before the particular time to the trust by a contributor that is at the particular time a resident contributor, or if there is at the particular time a resident beneficiary under the trust a connected contributor, to the trust and, for the purposes of this paragraph, the following rules apply:

i. if property is held by a contributor in common or in partnership immediately before the property is contributed to the trust, it is contributed by the contributor only to the extent that the contributor so held the property, and

ii. if the contribution to the trust is a transfer described in any of paragraphs *a*, *c*, *e* and *g* of section 594, the property in respect of which the contribution has been made is deemed to be

(1) in respect of a transfer under paragraph *a* of section 594 to which subparagraph 1 of subparagraph ii of that paragraph *a* applies, property the fair market value of which has increased because of a transfer or loan described in subparagraph i of that paragraph *a*, or, in respect of such a transfer to which subparagraph 2 of subparagraph ii of that paragraph *a* applies, property in respect of which a valid election under subclause II of clause A of subparagraph ii of paragraph *a* of the definition of "resident portion" in subsection 1 of section 94 of the Income Tax Act has been made,

(2) in respect of a transfer under paragraph *c* of section 594, property described in subparagraph ii of that paragraph *c*,

(3) in respect of a transfer under paragraph *e* of section 594, property acquired as a result of any undertaking including a guarantee, covenant or agreement given by a person or partnership other than the trust to ensure the repayment, in whole or in part, of a loan or other indebtedness incurred by the trust in accordance with that paragraph *e*, and

(4) in respect of a transfer under paragraph *g* of section 594, property in respect of which a valid election under clause D of subparagraph ii of paragraph *a* of the definition of "resident portion" in subsection 1 of section 94 of the Income Tax Act has been made;

(*b*) property that is acquired, at or before the particular time, by way of indebtedness incurred by the trust (in this paragraph referred to as the "subject property"), if

i. all or part of the indebtedness is secured on property (other than the subject property) that is held in the trust's resident portion,

ii. it was reasonable to conclude, at the time that the indebtedness was incurred, that the indebtedness would be repaid with recourse to any property (other than the subject property) held at any time in the trust's resident portion, or

iii. a person resident in Canada or partnership of which a person resident in Canada is a member is obligated, either absolutely or contingently, to effect any undertaking including any guarantee, covenant or agreement given to ensure the repayment, in whole or in part, of the indebtedness, or provided any other financial assistance in respect of the indebtedness;

(*c*) property to the extent that it is derived, directly or indirectly, in any manner whatever, from property described in any of paragraphs *a*, *b* and *d*, and, without limiting the generality of the foregoing, including property derived from the income (computed without reference to subparagraph *f* of the first paragraph of section 597.0.14, paragraphs *a* and *b* of section 657 and section 657.1) of the trust for a taxation year of the trust that ends at or before the particular time and property in respect of which an amount would be described at the particular time in respect of the trust in the definition of "capital

dividend account" in subsection 1 of section 89 of the Income Tax Act if the trust were at that time a corporation; and

(*d*) property that is at the particular time substituted for property described in any of paragraphs *a* to *c*;

"restricted property" of a person or partnership means property that the person or partnership holds and that

(*a*) is a share (or a right to acquire a share) of the capital stock of a closely held corporation if the share or right, or property for which the share or right was substituted, was at any time acquired by the person or partnership as part of a transaction or series of transactions under which

i. a specified share of the capital stock of a closely held corporation was acquired by any person or partnership in exchange for or as consideration for the disposition of any property or upon the conversion of any property and the cost of the specified share to the person who acquired it was less than the fair market value of the specified share at the time of the acquisition, or

ii. a share (other than a specified share) of the capital stock of a closely held corporation becomes a specified share of the capital stock of the corporation;

(*b*) is an indebtedness or other obligation, or a right to acquire an indebtedness or other obligation, of a closely held corporation if

i. the indebtedness, obligation or right, or property for which the indebtedness, obligation or right was substituted, became property of the person or partnership as part of a transaction or series of transactions under which

(1) a specified share of the capital stock of a closely held corporation was acquired by any person or partnership in exchange for or as consideration for the disposition of any property or upon the conversion of any property and the cost of the specified share to the person who acquired it was less than the fair market value of the specified share at the time of the acquisition, or

(2) a share (other than a specified share) of the capital stock of a closely held corporation becomes a specified share of the capital stock of the corporation, and

ii. the amount of any payment under the indebtedness, obligation or right (whether the right to the amount is immediate or future, absolute or contingent or conditional on or subject to the exercise of a discretionary power by any person or partnership) is, directly or indirectly, determined primarily by one or more of the following criteria:

(1) the fair market value of, production from or use of any of the property of the closely held corporation,

(2) gains and profits from the disposition of any of the property of the closely held corporation,

(3) income, profits, revenue and cash flow of the closely held corporation, or

(4) any other criterion similar to a criterion referred to in any of subparagraphs 1 to 3; or

(*c*) is property

i. that the person or partnership acquired as part of a series of transactions described in paragraph *a* or *b* in respect of another property, and

ii. the fair market value of which is derived in whole or in part, directly or indirectly, from the other property referred to in subparagraph i;

"specified party" in respect of a particular person at any time means

(*a*) the particular person's spouse at that time;

(*b*) a corporation that at that time

i. is a controlled foreign affiliate of the particular person or the particular person's spouse, or

ii. would be a controlled foreign affiliate of a partnership, of which the particular person is a majority-interest partner, if the partnership were a person resident in Canada at that time;

(*c*) a person, or a partnership of which the particular person is a majority-interest partner, for which it is reasonable to conclude that the benefit referred to in subparagraph iv of subparagraph *a* of the first paragraph of section 597.0.5 was conferred

i. in anticipation of the person becoming after that time a corporation described in paragraph *b*, or

ii. to avoid or minimize a liability that arose, or that would otherwise have arisen, under this Act with respect to the particular person; or

(*d*) a corporation in which the particular person, or partnership of which the particular person is a majority-interest partner, is a shareholder if

i. the corporation is at or before that time a beneficiary under a trust, and

ii. the particular person or the partnership is a beneficiary under the trust solely because of the application of paragraph *b* of the definition of "beneficiary" in respect of the particular person or the partnership and in relation to the corporation;

"specified share" means a share of the capital stock of a corporation other than a share that is a prescribed share for the purposes of paragraph *d* of subsection 1 of section 110 of the Income Tax Act;

"specified time" in respect of a trust for a taxation year of the trust means

(*a*) if the trust exists at the end of the taxation year, the time that is the end of that taxation year; and

(*b*) in any other case, the time in that taxation year that is immediately before the time at which the trust ceases to exist;

"successor beneficiary" at a particular time under a trust means a person that is a beneficiary under the trust solely because of a right of the person to receive all or part of the trust's income or capital, provided that under that right the person may receive that income or capital only on or after the death after the particular time of an individual who, at the particular time, is alive and

(*a*) is a contributor to the trust;

(*b*) is related to (including, for the purposes of this paragraph and paragraph *c*, an uncle, aunt, niece or nephew of) a contributor to the trust; or

(*c*) would have been related to a contributor to the trust if every individual who was alive before the particular time were alive at that time;

"tax-liable taxpayer" in respect of a trust at a particular time in a taxation year means

(*a*) in the case of a taxpayer who is, at the particular time, either a resident contributor to the trust, a resident beneficiary under the trust or an electing contributor under the trust, or a joint contributor in respect of a contribution to the trust, a person (other than a corporation) who is resident in Québec at the end of the taxation year or a corporation that has an establishment in Québec in the taxation year; or

(*b*) in the case of a taxpayer who is, at the particular time, a connected contributor to the trust, a person (other than a corporation) who was resident in Québec at a time that is before the particular time and at which the person made a contribution to the trust, or a corporation that had an establishment in Québec at a time that is before the particular time and at which the corporation made a contribution to the trust;

"transaction" includes an arrangement or event.

In this chapter, "trust" includes, for greater certainty, a succession.

An educational institution referred to in subparagraph 2 of subparagraph ii of paragraph *b* of the definition of "exempt foreign trust" in the first paragraph

and in subparagraph 2 of subparagraph iv of that paragraph *b* is an educational institution located outside Canada that

(*a*) is a university, college or any other institution that provides courses at a post-secondary school level; or

(*b*) provides courses designed to furnish a person with skills for, or improve a person's skills in, an occupation.

Chapter V.2 of Title II of Book I applies in relation to an election made under the definition of "electing contributor", "electing trust", "exempt foreign trust" and "resident portion" in subsection 1 of section 94 of the Income Tax Act or in relation to an election made before 20 December 2006 under paragraph *h* of the definition of "exempt foreign trust" in the first paragraph.

"**594.** For the purposes of this chapter and Chapter VI.2, the following rules apply:

(*a*) a person or partnership is deemed to have transferred, at any time, property to a trust if

i. at that time the person or partnership transfers or loans property to another person or partnership and the transfer or loan is not an arm's length transfer, and

ii. because of that transfer or loan

(1) the fair market value of one or more properties held by the trust increases at that time, or

(2) a liability or potential liability of the trust decreases at that time;

(*b*) the fair market value, at any time, of property deemed under paragraph *a* to be transferred at that time by a person or partnership is deemed to be equal to the amount of the absolute value of the increase or decrease referred to in subparagraph ii of paragraph *a* in respect of the property, and if that time is after 27 August 2010 and the property that the person or partnership transfers or loans at that time is restricted property of the person or partnership, the property deemed under paragraph *a* to be transferred at that time to a trust is deemed to be restricted property transferred at that time to the trust;

(*c*) a person or partnership is deemed to have transferred, at any time, property to a trust if

i. at that time the person or partnership transfers restricted property, or loans property other than by way of an arm's length transfer, to another person (in this paragraph and paragraph *d* referred to as the "intermediary"),

ii. at or after that time, the trust holds property (other than property described in subparagraph *b* of the first paragraph of section 597.0.12) the fair market value of which is derived in whole or in part, directly or indirectly, from property held by the intermediary, and

iii. it is reasonable to conclude that one of the reasons the transfer or loan is made is to avoid or minimize a liability under this Act;

(*d*) the fair market value, at any time, of property deemed under paragraph *c* to be transferred at that time by a person or partnership is deemed to be equal to the fair market value of the property referred to in subparagraph i of paragraph *c*, and if that time is after 24 October 2012 and the property that the person or partnership transfers or loans to the intermediary is restricted property of the intermediary, the property deemed under paragraph *c* to be transferred at that time by the person or partnership to a trust is deemed to be restricted property transferred at that time to the trust throughout the period in which the intermediary holds the restricted property;

(*e*) where, at any time, a particular person or partnership is obligated, either absolutely or contingently, to effect any undertaking including any guarantee, covenant or agreement given to ensure the repayment, in whole or in part, of a loan or other indebtedness incurred by another person or partnership, or has provided any other financial assistance to another person or partnership,

i. the particular person or partnership is deemed to have transferred, at that time, property to that other person or partnership, and

ii. the property, if any, transferred to the particular person or partnership from the other person or partnership in exchange for the guarantee or other financial assistance is deemed to have been transferred to the particular person or partnership in exchange for the property deemed to have been transferred under subparagraph i;

(*f*) the fair market value at any time of property deemed under subparagraph i of paragraph *e* to have been transferred at that time to another person or partnership is deemed to be equal to the amount at that time of the loan or indebtedness incurred by the other person or partnership to which the property relates;

(*g*) where, at any time after 22 June 2000, a particular person or partnership renders any service (other than an exempt service) to, for or on behalf of another person or partnership,

i. the particular person or partnership is deemed to have transferred, at that time, property to that other person or partnership, and

ii. the property, if any, transferred to the particular person or partnership from the other person or partnership in exchange for the service is deemed to have been transferred to the particular person or partnership in exchange for the property deemed under subparagraph i to have been transferred;

(*h*) each of the following acquisitions of property by a particular person or partnership is deemed to be a transfer of the property, at the time of the acquisition of the property, to the particular person or partnership from the person or partnership from which the property was acquired, namely, the acquisition by the particular person or partnership of

i. a share of a corporation from the corporation,

ii. an interest as a beneficiary under a trust (otherwise than from a beneficiary under the trust),

iii. an interest in a partnership (otherwise than from a member of the partnership),

iv. a debt owing by a person or partnership from the person or partnership, and

v. a right (granted after 22 June 2000 by the person or partnership from which the right was acquired) to acquire or to be loaned property;

(*i*) the fair market value at any time of property deemed under subparagraph i of paragraph *g* to have been transferred at that time is deemed to be equal to the fair market value at that time of the service to which the property relates;

(*j*) where, at any time, a person or partnership that becomes obligated to do an act that would, if done, constitute the transfer or loan of property to another person or partnership, the person or partnership is deemed to have become obligated at that time to transfer or loan, as the case may be, property to that other person or partnership;

(*k*) where a trust acquires property of an individual as a consequence of the death of the individual and the individual was immediately before death resident in Canada, the individual is deemed, in applying at any time the definition of "non-resident time" in the first paragraph of section 593, to have transferred the property to the trust immediately before the individual's death;

(*l*) a transfer or loan of property at any time is deemed to be made at that time jointly by a particular person or partnership and a second person or partnership (in this paragraph referred to as the "specified person") if

i. the particular person or partnership transfers or loans property at that time to another person or partnership,

ii. the transfer or loan is made at the direction, or with the consent, of the specified person, and

iii. it is reasonable to conclude that one of the reasons the transfer or loan is made is to avoid or minimize the liability, of any person or partnership, under this Act that arose, or that would otherwise have arisen, because of the application of this chapter;

(*m*) a transfer or loan of property made at any time after 8 November 2006 is deemed to be made at that time jointly by a particular person or partnership and a second person or partnership (in this paragraph referred to as the "specified person") if

i. the particular person or partnership transfers or loans property at that time to another person or partnership, and

ii. a purpose or effect of the transfer or loan may reasonably be considered to be to provide benefits in respect of services rendered by a person as an employee of the specified person (whether or not such a benefit may be received under a right that is immediate or future, absolute or contingent, or conditional on or subject to the exercise of any discretionary power by any person or partnership);

(*n*) a transfer or loan of property at a particular time is deemed to be made at the particular time jointly by a corporation and a person or partnership (in this paragraph referred to as the "specified person") if

i. the corporation transfers or loans property at the particular time to another person or partnership,

ii. the transfer or loan is made at the direction, or with the consent, of the specified person,

iii. the particular time is not, or would not be if the transfer or loan were a contribution of the specified person,

(1) a non-resident time of the specified person, or

(2) if the specified person is a partnership, a non-resident time of one or more members of the partnership, and

iv. the corporation is, at the particular time, a controlled foreign affiliate of the specified person, or would at that time be a controlled foreign affiliate of the specified person if the specified person were at the particular time resident in Canada, or it is reasonable to conclude that the transfer or loan was made in contemplation of the corporation becoming after the particular time such a controlled foreign affiliate of the specified person;

(*o*) a particular person or partnership is deemed to have transferred, at a particular time, particular property or a particular part of it, as the case may be, to a corporation described in subparagraph i or a second person or partnership described in subparagraph ii if

i. the particular property is a share of the capital stock of a corporation held at the particular time by the particular person or partnership, and as consideration for the disposition at or before the particular time of the share, the particular person or partnership received at the particular time (or became entitled at the

particular time to receive) from the corporation a share of the capital stock of the corporation, or

ii. the particular property (or property for which the particular property is substituted) was acquired, before the particular time, from the second person or partnership by any person or partnership, in circumstances that are described in any of subparagraphs i to v of paragraph *h* (or would be so described if it applied at the time of that acquisition) and at the particular time,

(1) the terms or conditions of the particular property change,

(2) the second person or partnership redeems, acquires or cancels the particular property or the particular part of it,

(3) if the particular property is a debt owing by the second person or partnership, the debt or the particular part of it is settled or cancelled, or

(4) if the particular property is a right to acquire or to be loaned property, the particular person or partnership exercises the right;

(*p*) a contribution made at any time by a particular trust to another trust is deemed to be made at that time jointly by the particular trust and by each person or partnership that is at that time a contributor to the particular trust;

(*q*) a contribution made at any time by a particular partnership to a trust is deemed to be made at that time jointly by the particular partnership and by each person or partnership that is at that time a member of the particular partnership;

(*r*) subject to paragraph *s* and section 597.0.7, the amount of a contribution to a trust at the time it was made is deemed to be equal to the fair market value, at that time, of the property that was the subject of the contribution;

(*s*) a person or partnership that at any time acquires a fixed interest in a trust (or a right, issued by the trust, to acquire a fixed interest in the trust) from another person or partnership (other than from the trust that issued the interest or the right) is deemed to have made at that time a contribution to the trust and the amount of the contribution is deemed to be equal to the fair market value at that time of the interest or right, as the case may be;

(*t*) a particular person or partnership that has acquired a fixed interest in a trust because of making a contribution to the trust—or that has made a contribution to the trust because of having acquired a fixed interest in the trust or a right described in paragraph *s*—is, for the purpose of applying this chapter from the time after the time that the particular person or partnership transfers the fixed interest or the right, as the case may be, to another person or partnership (which transfer is referred to in this paragraph as the "sale"), deemed not to have made the contribution in respect of the fixed interest, or right, that is the subject of the sale if

i. in exchange for the sale, the other person or partnership transfers or loans, or undertakes to transfer or loan, property (in subparagraph ii referred to as the "consideration") to the particular person or partnership, and

ii. it is reasonable to conclude

(1) having regard only to the sale and the consideration that the particular person or partnership would be willing to make the sale if the particular person or partnership were dealing at arm's length with the other person or partnership, and

(2) that the terms and conditions made or imposed in respect of the exchange would be acceptable to the particular person or partnership if the particular person or partnership were dealing at arm's length with the other person or partnership;

(*u*) a transfer to a trust by a particular person or partnership is deemed not to be, at a particular time, a contribution to the trust if

i. the particular person or partnership has transferred, at or before the particular time and in the ordinary course of business of the particular person or partnership, property to the trust,

ii. the transfer is not an arm's length transfer, but would be an arm's length transfer if the definition of "arm's length transfer" in the first paragraph of section 593 were read without reference to paragraph *a* and subparagraphs i, ii and iv to vii of paragraph *b*,

iii. it is reasonable to conclude that the particular person or partnership was the only person or partnership that acquired, in respect of the transfer, an interest as a beneficiary under the trust,

iv. the particular person or partnership was required, in accordance with the securities law of a country or of a political subdivision of such a country in respect of the issuance by the trust of interests as a beneficiary under the trust, to acquire an interest because of the particular person or partnership's status at the time of the transfer as a manager or promoter of the trust,

v. at the particular time the trust is not an exempt foreign trust, but would be at that time an exempt foreign trust if it had not made an election under paragraph *h* of the definition of "exempt foreign trust" in the first paragraph of section 593, and

vi. the particular time is before the earliest of

(1) the first time at which the trust becomes an exempt foreign trust,

(2) the first time at which the particular person or partnership ceases to be a manager or promoter of the trust, and

(3) the time that is 24 months after the first time at which the total fair market value of consideration received by the trust in exchange for interests as a beneficiary (other than the particular person or partnership's interest referred to in subparagraph iii) under the trust is greater than $500,000;

(*v*) a transfer, by a Canadian corporation of property, that is at a particular time a contribution by the Canadian corporation to a trust, is deemed not to be, after the particular time, such a contribution to the trust if

i. the trust acquired the property before the particular time from the Canadian corporation in circumstances described in subparagraph i or iv of paragraph *h*,

ii. as a result of a transfer (in this paragraph referred to as the "sale") at the particular time by any person or partnership (in this paragraph referred to as the "seller") to another person or partnership (in this paragraph referred to as the "buyer") the trust no longer holds any property that is

(1) shares of the capital stock of, or debt issued by, the Canadian corporation, or

(2) property the fair market value of which is derived in whole or in part, directly or indirectly, from shares of the capital stock of, or debt issued by, the Canadian corporation,

iii. the buyer deals at arm's length immediately before the particular time with the Canadian corporation, the trust and the seller,

iv. in exchange for the sale, the buyer transfers or becomes obligated to transfer property (in this paragraph referred to as the "consideration") to the seller, and

v. it is reasonable to conclude

(1) having regard only to the sale and the consideration that the seller would be willing to make the sale if the seller were dealing at arm's length with the buyer,

(2) that the terms and conditions made or imposed in respect of the exchange would be acceptable to the seller if the seller were dealing at arm's length with the buyer, and

(3) that the value of the consideration is not, from the particular time, determined in whole or in part, directly or indirectly, by reference to shares of the capital stock of, or debt issued by, the Canadian corporation;

(*w*) a transfer, before 11 October 2002, to a personal trust by an individual (other than a trust) of particular property is deemed not to be a contribution of the particular property by the individual to the trust if the transfer is deemed not to be a contribution of the particular property by the individual to the trust for the purposes of section 94 of the Income Tax Act (Revised Statutes of

Canada, 1985, chapter 1, 5th Supplement) in accordance with paragraph *u* of subsection 2 of that section 94; and

(*x*) a loan made by a specified financial institution to a trust is deemed not to be a contribution to the trust if

i. the loan is made on terms and conditions that would have been agreed to by persons dealing at arm's length, and

ii. the loan is made by the specified financial institution in the ordinary course of the business carried on by it.

"**595.** Where, but for this section, a trust would not be resident in Canada at a specified time in a particular taxation year and, at that time, there is a resident contributor to the trust or a resident beneficiary under the trust, the following rules apply, unless the trust is an exempt foreign trust at that time:

(*a*) the trust is deemed to be resident in Canada throughout the particular taxation year for the purpose of

i. computing the trust's income for the particular year,

ii. applying Chapter V of Title XII (except sections 669.3 and 669.4) and section 688.1 in respect of the trust and a beneficiary under the trust,

iii. applying subparagraph 3 of subparagraph i.1 of paragraph *n* of section 257, paragraph *c* of section 597.1, section 688.0.0.2 and Part II, in respect of a beneficiary under the trust,

iv. applying section 733.1,

v. determining the rights and obligations of the trust under Book IX, and

vi. determining whether a foreign affiliate of a taxpayer (other than the trust) is a controlled foreign affiliate of the taxpayer;

(*b*) no deduction is to be made under section 146 by the trust in computing its income for the particular taxation year, and for the purpose of applying section 146.1 and Chapter I of Title III of Book V to the trust for the particular taxation year, the following rules apply:

i. in determining the non-business-income tax (within the meaning assigned by section 772.2 for the purposes of this section) paid by the trust for the particular taxation year, paragraph *b* of the definition of that expression does not apply, and

ii. where, at that specified time, the trust is resident in a country other than Canada,

(1) the trust's income for the particular taxation year is deemed to be from sources in that country and not to be from any other source, and

(2) the business-income tax (within the meaning assigned by section 772.2), and the non-business-income tax, paid by the trust for the particular taxation year are deemed to be paid by the trust to the government of that country and not to any other government;

(*c*) where section 94 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) did not apply to deem, for the purposes of that Act, the trust to be resident in Canada throughout its taxation year (in this paragraph referred to as the "preceding year") immediately preceding the particular taxation year, the trust is deemed to have

i. immediately before the end of the preceding year, disposed of each property (other than property described in any of subparagraphs i to iv of paragraph *b* of section 785.1) held by the trust at that time for proceeds of disposition equal to its fair market value at that time, and

ii. at the beginning of the particular taxation year, acquired each of the properties deemed to be disposed of in accordance with subparagraph i at a cost equal to the property's proceeds of disposition determined under subparagraph i;

(*d*) where section 94 of the Income Tax Act applied to deem, for the purposes of that Act, the trust to be resident in Canada for its last taxation year that ended before 1 January 2007, the trust is deemed, from the particular taxation year, to have

i. disposed of each property (other than property described in any of subparagraphs i to iv of paragraph *b* of section 785.1) at the time the trust is deemed to have disposed of the property under section 128.1 of the Income Tax Act, because of the application of that section 94, for proceeds of disposition equal to the proceeds determined at that time under that section 128.1, and

ii. at the time the trust is deemed to have acquired the property under section 128.1 of the Income Tax Act, because of the application of that section 94, acquired each of the properties deemed to be disposed of in accordance with subparagraph i at a cost equal to the property's proceeds of disposition determined under subparagraph i;

(*e*) if the trust (in this paragraph referred to as the "particular trust") is an electing trust in respect of the particular taxation year, the following rules apply:

i. an inter vivos trust (in this paragraph referred to as the "non-resident portion trust") is deemed for the purposes of this Act (other than for the purposes of the first and second paragraphs of section 647) to be created at the first time at which the particular trust exists in its first taxation year in respect of which

the particular trust is an electing trust and to continue in existence until the earliest of

(1) the time at which the particular trust ceases to be resident in Canada because of section 597 or 597.0.1,

(2) the time at which the particular trust ceases to exist, and

(3) the time at which the particular trust becomes resident in Canada otherwise than because of this section,

ii. all of the particular trust's property that is part of the particular trust's non-resident portion is deemed to be the property of the non-resident portion trust and not to be, except for the purposes of this paragraph and the definition of "electing trust" in the first paragraph of section 593, the particular trust's property,

iii. the terms and conditions of, and rights and obligations of beneficiaries under, the particular trust (determined with reference to all the circumstances including the terms of a trust, an intention, the laws of a country or the existence of an agreement, a memorandum, a letter of wishes or any other arrangement) are deemed to be the terms and conditions of, and rights and obligations of beneficiaries under, the non-resident portion trust,

iv. the trustees of the particular trust are deemed to be the trustees of the non-resident portion trust,

v. the beneficiaries under the particular trust are deemed to be the beneficiaries under the non-resident portion trust,

vi. the non-resident portion trust is deemed not to have a resident contributor or connected contributor to it,

vii. the non-resident portion trust is deemed to be, without affecting the liability of its trustees for their own income tax, in respect of its property an individual,

viii. if all or part of property becomes at a particular time part of the particular trust's non-resident portion and immediately before the particular time the property or that part of property was part of its resident portion, the particular trust is deemed to have transferred at the particular time the property or that part of property to the non-resident portion trust,

ix. if all or part of property becomes at a particular time part of the particular trust's resident portion and immediately before the particular time the property or that part of property was part of its non-resident portion, the non-resident portion trust is deemed to have transferred at the particular time the property or that part of property to the particular trust,

x. the particular trust and the non-resident portion trust are deemed at all times to be affiliated with each other and to not deal with each other at arm's length,

xi. the particular trust has solidarily with the non-resident portion trust the rights and obligations of the non-resident portion trust in respect of any taxation year under Book IX, and the Tax Administration Act (chapter A-6.002) applies in respect of those rights and obligations, and

xii. if the non-resident portion trust ceases to exist at a particular time determined in accordance with any of subparagraphs 1 to 3 of subparagraph i, the following rules apply:

(1) the non-resident portion trust is deemed, at the time (in this subparagraph xii referred to as the "disposition time") that is immediately before the time that is immediately before the particular time, to have disposed of each of its properties that is property described in any of subparagraphs i to iv of paragraph *b* of section 785.1 for proceeds of disposition equal to the cost amount to it of the property at the disposition time and of each of its other properties for proceeds of disposition equal to its fair market value of the property at the disposition time,

(2) the particular trust is deemed to have acquired, at the time that is immediately before the particular time, each property described in subparagraph 1 at a cost equal to the proceeds of disposition determined under subparagraph 1 in respect of the property, and

(3) each person or partnership that is at the time immediately before the particular time a beneficiary under the non-resident portion trust is deemed at the disposition time to have disposed of the beneficiary's interest as a beneficiary under the non-resident portion trust for proceeds of disposition equal to the beneficiary's cost amount in the interest at the disposition time and to have ceased to be, other than for purposes of this subparagraph 3, a beneficiary under the non-resident portion trust;

(*f*) where there is, at that time, a resident contributor to the trust that is a tax-liable taxpayer in respect of the trust or a resident beneficiary under the trust that is a tax-liable taxpayer in respect of the trust if a connected contributor to the trust at that time is a tax-liable taxpayer in respect of the trust at that time, the trust is deemed, for the purpose of applying Book II and determining the trust's tax liability under this Part, to be resident in Québec on the last day of the particular year and, where the trust is an electing trust in respect of the particular year, its income for the particular year is deemed to be equal to the portion of that income, otherwise determined, that may reasonably be considered as being attributable to property that was contributed to the trust on or before that time by a contributor that is at that time a resident contributor to the trust and a tax-liable taxpayer in respect of the trust, or, if there is at that time a resident beneficiary under the trust that is a tax-liable taxpayer in respect of the trust, a connected contributor to the trust and a tax-liable taxpayer in respect of the trust; and

(*g*) each person that at any time in the particular taxation year is a resident contributor to the trust (other than an electing contributor to the trust at the specified time) or a resident beneficiary under the trust and that is a tax-liable taxpayer in respect of the trust at any time has, solidarily with the trust and with each other such person that is such a resident contributor or such a resident beneficiary, the rights and obligations of the trust in respect of the particular taxation year under Book IX, and the Tax Administration Act applies in respect of those rights and obligations.

"**596.** For greater certainty, section 595 does not deem a trust to be resident in Canada

(*a*) for the purposes of subparagraph i of subparagraph *b* of the second paragraph of section 248;

(*b*) for the purposes of sections 440, 454 and 597.0.6, the definition of "Canadian partnership" in the first paragraph of section 599, paragraph *c* of section 692.5 and paragraph *a* of section 1120;

(*c*) for the purpose of determining whether section 467 applies;

(*d*) for the purposes of the definitions of "arm's length transfer" and "exempt foreign trust" in the first paragraph of section 593;

(*e*) for the purpose of determining whether section 692 applies in respect of a distribution of property to the trust after 17 July 2005;

(*f*) for the purpose of determining whether, in applying section 785.1, the trust becomes resident in Canada at a particular time; and

(*g*) for the purpose of determining whether, in applying section 785.2, the trust ceases to be resident in Canada at a particular time.

"**597.** A trust is deemed to cease to be resident in Canada at the earliest time at which there is neither a resident contributor to the trust nor a resident beneficiary under the trust in a particular taxation year (determined without reference to section 785.2) of the trust if

(*a*) the particular taxation year immediately follows a taxation year of the trust throughout which the trust was deemed under section 595 to be resident in Canada for the purpose of computing its income; and

(*b*) at a specified time in the particular taxation year, the trust

i. is not resident in Canada,

ii. is not an exempt foreign trust, and

iii. has no resident contributor to it or resident beneficiary under it."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2006. However,

(1) a trust's fiscal return for a taxation year at the end of which the trust was deemed to be resident in Québec under paragraph *f* of section 595 of the Act, enacted by subsection 1, or throughout which the trust was deemed to exist under paragraph *e* of that section 595, which would otherwise be required to be filed before 2 April 2016, is deemed to have been filed, for the purposes of section 1045 of the Act, with the Minister of Revenue on a timely basis if it is filed with the Minister of Revenue within 365 days after that date;

(2) where section 593 of the Act applies in respect of a taxation year of a trust that ends before 11 February 2014 or, if the conditions of subsection 3 are met, before 1 January 2015, the definitions of "connected contributor" and "resident contributor" in the first paragraph of that section 593 are to be read as follows:

""connected contributor" to a trust at any time means a contributor to the trust at that time, other than

(*a*) an individual (other than a trust and an individual who, before that time, has never been a person not resident in Canada) who, at or before that time, was resident in Canada for one or more periods not exceeding 60 months; or

(*b*) a person all of whose contributions to the trust made at or before that time were made at a non-resident time of the person;

""resident contributor" to a trust at any time means a person that is, at that time, resident in Canada and a contributor to the trust, but does not include

(*a*) an individual (other than a trust and an individual who, before that time, has never been a person not resident in Canada) who, at that time, was not resident in Canada for a period of, or periods the aggregate of which is, more than 60 months; and

(*b*) an individual (other than a trust) if

i. the trust is an inter vivos trust created before 1 January 1960 by a person who was not resident in Canada when the trust was created, and

ii. the individual has not, after 31 December 1959, made a contribution to the trust;";

(3) where section 593 of the Act applies in respect of the taxation year of a trust that ends before 1 January 2009, subparagraph 3 of subparagraph ii of paragraph *f* of the definition of "exempt foreign trust" in the first paragraph of that section 593 is to be read as follows:

"(3) no benefits are provided under the trust, other than benefits in respect of qualifying services, particular services rendered before 9 November 2006

to an employer by an employee of the employer if the employee had on 8 November 2006 a right (whether immediate or future or whether absolute or contingent) to receive the benefits in respect of the particular services under an agreement in writing that was entered into before 9 November 2006 and, if the employee was resident in Canada on 9 November 2006, in respect of which the requirements provided for in sub-subclause 2 of subclause II of clause C of subparagraph ii of paragraph *f* of the definition of "exempt foreign trust" in subsection 1 of section 94 of the Income Tax Act, enacted by paragraph *e* of subsection 2 of section 7 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) have been complied with, or a combination of such qualifying or particular services;";

(4) where section 593 of the Act has effect before 1 January 2012, subparagraph ii of paragraph *c* of the definition of "exempt foreign trust" in the first paragraph of that section 593 is to be read as follows:

"ii. at the particular time the trust owns and administers a university described in paragraph *g* of the definition of "total charitable gifts" in the first paragraph of section 752.0.10.1,";

(5) where section 593 of the Act applies in respect of a contribution made before 23 June 2000, the definition of "non-resident time" in the first paragraph of that section 593 is to be read as if "if the person is an individual and the trust arose on and as a consequence of the death of the individual, 18 months before the contribution time" in the portion before paragraph *a* were replaced by "if the contribution time is before 23 June 2000, 18 months before the end of the trust's taxation year that includes the contribution time";

(6) if a trust has made a valid election under paragraph *d* of subsection 2 of section 7 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) to have that paragraph *d* apply to the trust, the definition of "arm's length transfer" in the first paragraph of section 593 of the Act does not include, for the purposes of Chapter VI of Title X of Book III of Part I of the Taxation Act, a loan or other transfer of property that is identified in the election and that is made in a taxation year that begins before 1 January 2003;

(7) where paragraph *q* of section 594 of the Act applies in respect of a transfer made before 27 August 2010, it is to be read as follows:

"(*q*) a contribution made at any time by a particular partnership to a trust is deemed to be made at that time jointly by the particular partnership and by each person or partnership that is at that time a member of the particular partnership (other than a member of the particular partnership if the liability of the member as a member of the particular partnership is limited by operation of any law governing the partnership arrangement);";

(8) where section 596 of the Act applies to a taxation year that ends before 21 March 2013, paragraph *b* of that section 596 is to be read as if "440, 454 and 597.0.6" were replaced by "440 and 454";

(9) where section 596 of the Act applies to a taxation year that ends before 21 March 2013, paragraph *c* of that section 596 is to be read as follows:

"(*c*) for the purpose of determining whether section 467 applies to deem an amount to be an income, loss, taxable capital gain or allowable capital loss of the trust;"; and

(10) if a trust has made a valid election under paragraph *o* of subsection 2 of section 7 of the Technical Tax Amendments Act, 2012, section 597 of the Act is to be read as follows in respect of a taxation year of the trust that ends before 25 October 2012:

"**597.** A trust is deemed to cease to be resident in Canada at the earliest time at which there is neither a resident contributor to the trust nor a resident beneficiary under the trust in a period that would, but for section 785.2, be a taxation year of the trust

(*a*) that immediately follows a taxation year throughout which the trust was resident in Canada;

(*b*) at the beginning of which there was a resident contributor to the trust or a resident beneficiary under the trust; and

(*c*) at the end of which the trust is not resident in Canada."

(3) The conditions to which paragraph 2 of subsection 2 refers are as follows:

(1) no contribution was made to the trust after 10 February 2014 and before 1 January 2015; and

(2) had the trust had a particular taxation year ending after 31 December 2013 and before 11 February 2014,

(*a*) the trust would not be resident in Canada for the purpose of computing its income for the particular year; or

(*b*) the trust would be resident in Canada for the purpose of computing its income for the particular year if the definitions of "connected contributor" and "resident contributor" in the first paragraph of section 593 of the Act were read without reference to their paragraph *a*.

(4) Chapter V.2 of Title II of Book I of Part I of the Act applies, with the necessary modifications, in relation to an election described in subsection 2. In addition, for the purposes of section 21.4.7 of the Act in respect of that election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 1 June 2016.

29. (1) The Act is amended by inserting the following sections after section 597:

“**597.0.1.** A trust is deemed to cease to be resident in Canada at the earliest time at which the trust becomes an exempt foreign trust in a particular taxation year (determined without reference to section 785.2) of the trust if

(*a*) the particular taxation year immediately follows a taxation year throughout which the trust was deemed under section 595 to be resident in Canada for the purpose of computing its income; and

(*b*) at a specified time in the particular taxation year,

i. there is a resident contributor to the trust or a resident beneficiary under the trust, and

ii. the trust is an exempt foreign trust.

“**597.0.2.** Where a trust is deemed under section 597 or 597.0.1 to cease to be resident in Canada at a particular time, the following rules apply in respect of the trust in relation to the particular taxation year that is, because of that cessation of residence, deemed to end immediately before the particular time:

(*a*) the trust’s fiscal return for the particular taxation year is deemed to be filed with the Minister on a timely basis if it is filed with the Minister on or before the 90th day after the end of the trust’s taxation year that is deemed to start at the particular time because of that cessation of residence; and

(*b*) an amount that is included in computing the trust’s income (determined without reference to paragraphs *a* and *b* of section 657 and section 657.1) for the particular taxation year but that otherwise became payable by the trust in the period after the particular taxation year and before the end of the trust’s taxation year that is deemed to start at the particular time because of that cessation of residence, is deemed to have become payable by the trust immediately before the end of the particular taxation year and not at any other time.

“**597.0.3.** Where at a specified time in a taxation year a trust is an exempt foreign trust, at a particular time in the immediately following taxation year (determined without reference to this section) the trust ceases to be an exempt foreign trust (otherwise than because of becoming resident in Canada), and at the particular time there is a resident contributor to, or resident beneficiary under, the trust, the trust’s taxation year (determined without reference to this section) that includes the particular time is deemed to end immediately before the particular time and a new taxation year of the trust is deemed to begin at the particular time.

“**597.0.4.** The maximum amount recoverable under paragraph *g* of section 595 at a particular time from a person in respect of a trust (other than

a person that is deemed, under section 597.0.10 or 597.0.11, to be a contributor or a resident contributor to the trust) and a particular taxation year of the trust is equal to the person's recovery limit at the particular time in respect of the trust and the particular year if

(*a*) either

i. the person is liable under paragraph *g* of section 595 in respect of the trust and the particular taxation year solely because the person was a resident beneficiary under the trust that is a tax-liable taxpayer in respect of the trust at a specified time in respect of the trust in the particular taxation year, or

ii. at a specified time in respect of the trust in the particular taxation year, the aggregate of all amounts each of which is the amount, at the time it was made, of a contribution to the trust made before the specified time by the person or by another person or partnership not dealing at arm's length with the person, is not more than the greater of

(1) $10,000, and

(2) 10% of the aggregate of all amounts each of which is the amount, at the time it was made, of a contribution made to the trust before the specified time;

(*b*) the person has complied with the requirements of paragraph *b* of subsection 7 of section 94 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the particular time; and

(*c*) it is reasonable to conclude that for each transaction that occurred before the end of the particular taxation year at the direction of, or with the consent of, the person

i. none of the purposes of the transaction was to enable the person to reduce or avoid any liability under paragraph *g* of section 595 in respect of the trust, and

ii. the transaction was not part of a series of transactions any of the purposes of which was to enable the person to reduce or avoid any liability under paragraph *g* of section 595 in respect of the trust.

"**597.0.5.** The recovery limit referred to in section 597.0.4 at a particular time of a particular person in respect of a trust and a particular taxation year of the trust is equal to the amount by which the amount determined under the second paragraph is exceeded by the greater of

(*a*) the aggregate of all amounts each of which is

i. an amount received or receivable after 31 December 2000 and before the particular time by the particular person on the disposition of all or part of the person's interest as a beneficiary under the trust, or by a person or partnership

(that was, when the amount became receivable, a specified party in respect of the particular person) on the disposition of all or part of the specified party's interest as a beneficiary under the trust,

ii. an amount (other than an amount described in subparagraph i) made payable by the trust after 31 December 2000 and before the particular time to the particular person because of the interest of the particular person as a beneficiary under the trust, or a person or partnership (that was, when the amount became payable, a specified party in respect of the particular person) because of the interest of the specified party as a beneficiary under the trust,

iii. an amount received after 27 August 2010 by the particular person, or a person or partnership (that was, when the amount was received, a specified party in respect of the particular person), as a loan from the trust to the extent that the amount has not been repaid,

iv. an amount (other than an amount described in any of subparagraphs i to iii) that is the fair market value of a benefit received or enjoyed, after 31 December 2000 and before the particular time, from or under the trust by the particular person, or a person or partnership (that was, when the benefit was received or enjoyed, a specified party in respect of the particular person), or

v. the amount determined in respect of the particular person in accordance with subparagraph v of paragraph *a* of subsection 8 of section 94 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement); and

(*b*) the aggregate of all amounts each of which is the amount, when made, of a contribution to the trust before the particular time by the particular person.

The amount referred to in the first paragraph is equal to the aggregate of all amounts each of which is

(*a*) an amount recovered before the particular time from the particular person in connection with a liability of the particular person (in respect of the trust and the particular year or a preceding taxation year of the trust) that arose because of the application of section 94 of the Income Tax Act or section 595;

(*b*) an amount (other than an amount to which this subparagraph has applied in respect of any other person) recovered before the particular time from a specified party in respect of the particular person in connection with a liability of the particular person (in respect of the trust and the particular year or a preceding taxation year of the trust) that arose because of the application of section 94 of the Income Tax Act or section 595;

(*c*) the amount by which the particular person's tax payable under this Part for any taxation year in which an amount described in any of subparagraphs i to iv of subparagraph *a* of the first paragraph was paid, became payable, was received, became receivable or was enjoyed by the particular person exceeds the amount that would have been the particular person's tax payable under this

Part for that taxation year if no such amount were paid, became payable, were received, became receivable or were enjoyed by the particular person in that taxation year; or

(*d*) the amount determined in respect of the particular person in accordance with paragraph *e* of subsection 8 of section 94 of the Income Tax Act.

"**597.0.6.** The rules in the second paragraph apply at a particular time in respect of a particular person, and to a particular property, in respect of a trust not resident in Canada, if at that time

(*a*) the particular person is resident in Canada; and

(*b*) the trust holds the particular property on condition that the particular property or property substituted for the particular property may revert to the particular person or pass to one or more persons or partnerships to be determined by the particular person, or may not be disposed of by the trust during the existence of the particular person, except with the particular person's consent or in accordance with the particular person's direction.

In applying this chapter in respect of the trust for a taxation year of the trust that includes the particular time, the rules referred to in the first paragraph are as follows:

(*a*) every transfer or loan made at or before the particular time by the particular person (or by a trust or partnership of which the particular person was a beneficiary or member, as the case may be) of the particular property, of another property for which the particular property is a substitute, or of property from which the particular property derives, or the other property derived, its value in whole or in part, directly or indirectly, is deemed to be a transfer or loan, as the case may be, by the particular person

i. that is not an arm's length transfer, and

ii. that is, for the purposes of paragraph *c* of section 594 and section 597.0.7, a transfer or loan of restricted property; and

(*b*) paragraph *c* of section 594 is to be read without reference to its subparagraph iii in its application to each transfer and loan described in subparagraph *a*.

"**597.0.7.** Where a person or partnership contributes at any time restricted property to a trust, the amount of the contribution at that time is deemed, for the purposes of this chapter, to be equal to the greater of

(*a*) the amount, determined without reference to this section, of the contribution at that time; and

(*b*) the amount that is the greatest fair market value of the restricted property, or property substituted for it, in the period that begins immediately after that time and ends at the end of the third calendar year that ends after that time.

"**597.0.8.** In applying this chapter at any specified time, in respect of a trust's taxation year, that is before the particular time at which a contributor to the trust becomes resident in Canada within 60 months after making a contribution to the trust, the contribution is deemed to have been made at a time other than a non-resident time of the contributor if

(*a*) in applying the definition of "non-resident time" in the first paragraph of section 593 at each of those specified times, the contribution was made at a non-resident time of the contributor; and

(*b*) in applying the definition of "non-resident time" in the first paragraph of section 593 immediately after the particular time, the contribution is made at a time other than a non-resident time of the contributor.

"**597.0.9.** Sections 597.0.10 and 597.0.11 apply to a trust or a person in respect of a trust if

(*a*) at any time property of a trust (in this section and sections 597.0.10 and 597.0.11 referred to as the "original trust") is transferred or loaned, directly or indirectly, in any manner whatever, to another trust (in this section and sections 597.0.10 and 597.0.11 referred to as the "transferee trust");

(*b*) the original trust

i. is deemed to be resident in Canada immediately before that time under paragraph *a* of section 595,

ii. would be deemed to be resident in Canada immediately before that time under paragraph *a* of section 595 if this chapter, as it read in its application to the taxation year 2013, were read without reference to paragraph *a* of the definition of "connected contributor" in the first paragraph of section 593 and paragraph *a* of the definition of "resident contributor" in that first paragraph, or

iii. is an original trust to which subparagraph iii or iv of paragraph *b* of subsection 11 of section 94 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) applies; and

(*c*) it is reasonable to conclude that one of the reasons the transfer or loan is made is to reduce or avoid a liability under this Part, where the liability arose, or would otherwise have arisen, because of the application of this chapter, or under Part I of the Income Tax Act, where the liability arose, or would otherwise have arisen, because of the application of section 94 of that Act.

“**597.0.10.** The original trust described in section 597.0.9 is deemed to be—at and after the time of the transfer or loan referred to in that section and for the purpose of applying this chapter in respect of the transferee trust referred to in that section—a resident contributor to the transferee trust, even if the original trust has ceased to exist.

“**597.0.11.** A person that is, at the time of the transfer or loan referred to in section 597.0.9, a contributor to the original trust referred to in that section, is deemed to be at and after that time, even if the person has ceased to exist,

(*a*) a contributor to the transferee trust referred to in section 597.0.9; and

(*b*) a connected contributor to the transferee trust, if at that time the person is a connected contributor to the original trust.

“**597.0.12.** A particular property that is, or will be, at a particular time held, loaned or transferred by a particular person or partnership is not restricted property held, loaned or transferred, as the case may be, at that time by the particular person or partnership if

(*a*) the particular property is property in respect of which the conditions of paragraph *a* of subsection 14 of section 94 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) are met in respect of the particular person or partnership; or

(*b*) at the particular time

i. the particular property is

(1) a share of the capital stock of a corporation,

(2) a fixed interest in a trust, or

(3) an interest, as a member of a partnership, under which, by operation of any law governing the arrangement in respect of the partnership, the liability of the member as a member of the partnership is limited,

ii. there are at least 150 persons each of whom holds at the particular time property that at that time

(1) is identical to the particular property, and

(2) has a total fair market value of at least $500,

iii. the aggregate of all amounts each of which is the fair market value, at the particular time, of the particular property (or of identical property that is held, at that time, by the particular person or partnership or a person with whom the particular person or partnership does not deal at arm’s length) does not exceed 10% of the aggregate of all amounts each of which is the fair market

value, at the particular time, of the particular property or of identical property held by any person or partnership,

iv. property that is identical to the particular property can normally be acquired by and sold by members of the public in the open market, and

v. the particular property, or identical property, is listed on a designated stock exchange.

Chapter V.2 of Title II of Book I applies in relation to property identified by a particular person or partnership for the purposes of subparagraph iii of paragraph *a* of subsection 14 of section 94 of the Income Tax Act.

"**597.0.13.** For the purposes of this chapter, the following rules apply:

(*a*) if it can reasonably be considered that one of the main reasons that a person or partnership

i. is at any time a shareholder of a corporation is to cause the condition of paragraph *b* of the definition of "closely held corporation" in the first paragraph of section 593 to be satisfied in respect of the corporation, the condition is deemed not to have been satisfied at that time in respect of the corporation,

ii. holds at any time an interest in a trust is to cause the condition of subparagraph 1 of subparagraph ii of paragraph *h* of the definition of "exempt foreign trust" in the first paragraph of section 593 to be satisfied in respect of the trust, the condition is deemed not to have been satisfied at that time in respect of the trust, and

iii. holds at any time a property is to cause the condition of subparagraph ii of subparagraph *b* of the first paragraph of section 597.0.12 to be satisfied in respect of the property or an identical property held by any person, the condition is deemed not to have been satisfied at that time in respect of the property or the identical property;

(*b*) where, at or before a specified time in a trust's particular taxation year, a resident contributor to the trust contributes to the trust property that is restricted property of the trust, or property for which restricted property of the trust is substituted, and the trust is at that specified time an exempt foreign trust because of paragraph *f* of the definition of "exempt foreign trust" in the first paragraph of section 593, the amount of the trust's income for the particular year from the restricted property, and the amount of any taxable capital gain from the disposition in the particular year by the trust of the restricted property, are to be included in computing the income of the resident contributor for its taxation year in which the particular taxation year of the trust ends and not in computing the income of the trust for that particular year; and

(*c*) where at a specified time in a particular taxation year a trust is an exempt foreign trust because of paragraph *h* of the definition of "exempt foreign trust"

in the first paragraph of section 593, at a time immediately before a particular time in the immediately following taxation year (determined without reference to section 597.0.3) there is a resident contributor to, or resident beneficiary under, the trust, at the time that is immediately before the particular time a beneficiary under the trust holds a fixed interest in the trust, and at the particular time the interest ceases to be a fixed interest in the trust, the following rules apply:

i. the trust is deemed, other than for the purposes of section 597.0.3, not to be an exempt foreign trust at any time in the trust's taxation year (in this section referred to as the "assessment year") that ends, in accordance with section 597.0.3, at the time that is immediately before the particular time,

ii. the trust shall include in computing its income for its assessment year the amount determined by the formula

A – B – C, and

iii. if the trust has tax payable for its assessment year, then throughout the period that begins at the trust's balance-due day for each taxation year that ends in the interest gross-up period, within the meaning assigned by subparagraph *c* of the second paragraph, and ends at the trust's balance-due day for its assessment year, the trust is deemed to have unpaid tax (in addition to any unpaid tax otherwise determined in respect of the trust under that section) for the purposes of section 1037 equal to the amount determined by the formula

D/E × 25.75%.

In the formulas in the first paragraph,

(*a*) A is the amount by which the aggregate of all amounts each of which is equal to the fair market value of a property held by the trust at the end of its assessment year exceeds the aggregate of all amounts each of which is equal to the principal amount outstanding at the end of the assessment year of a liability of the trust;

(*b*) B is the amount by which the aggregate of all amounts each of which is equal to the fair market value of a property held by the trust at the earliest time (in this paragraph referred to as the "initial time") at which there is a resident contributor to, or resident beneficiary under, the trust and at which the trust is an exempt foreign trust exceeds the aggregate of all amounts each of which is equal to the principal amount outstanding at the initial time of a liability of the trust;

(*c*) C is the aggregate of all amounts each of which is the amount of a contribution made to the trust in the period that begins at the initial time and ends at the end of its assessment year (in this paragraph referred to as the "interest gross-up period");

(*d*) D is the amount determined in accordance with subparagraph ii of subparagraph *c* of the first paragraph in respect of the trust for the assessment year; and

(*e*) E is the number of the trust's taxation years that end in the interest gross-up period.

"**597.0.14.** Where at a specified time in respect of a trust for a taxation year of the trust (in this section referred to as the "trust's year"), there is an electing contributor in respect of the trust, the following rules apply:

(*a*) the electing contributor is required to include in computing income for the contributor's taxation year (in this section referred to as the "contributor's year") in which the trust's year ends, the amount determined by the formula

$A/B \times (C - D)$;

(*b*) subject to subparagraph *c*, the amount, if any, required to be included in the electing contributor's income, in accordance with subparagraph *a*, for the contributor's year is deemed to be income from property from a source in Canada;

(*c*) for the purposes of this subparagraph, subparagraph *d* and sections 772.2 to 772.13, an amount in respect of the trust's income for the trust's year from a source in a foreign country is deemed to be income of the electing contributor for the contributor's year from that source if the amount is deemed to be such income of the contributor for the purposes of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) under paragraph *c* of subsection 16 of section 94 of that Act;

(*d*) for the purposes of this subparagraph and sections 772.2 to 772.13, the electing contributor is deemed to have paid to the government of a foreign country or of a political subdivision of such a country, as business-income tax or non-business-income tax, as the case may be, for the contributor's year in respect of a particular source in that country, an amount equal to the amount determined by the formula

$E \times F/G$;

(*e*) in applying section 146.1 and sections 772.2 to 772.13 in respect of the trust's year there must be deducted

i. in computing the trust's income from a particular source for the trust's year the aggregate of all amounts each of which is an amount that, in accordance with subparagraph *c*, is deemed to be income from the particular source of the electing contributor for the contributor's year, and

ii. in computing the business-income tax or non-business-income tax paid by the trust for the trust's year in respect of a particular source the aggregate

of all amounts in respect of that source each of which is an amount that, in accordance with subparagraph *d*, is deemed to be paid by the electing contributor as business-income tax or non-business-income tax in respect of the particular source;

(*f*) in computing the trust's income for the trust's year the trust may deduct an amount that does not exceed the amount included by the electing contributor, under subparagraph *a*, in computing the electing contributor's income for the contributor's year; and

(*g*) where before the specified time the electing contributor made a contribution to the trust as part of a series of transactions in which another person made the same contribution, in applying subparagraphs *a* to *f* in respect of the electing contributor and the other person, the other person is deemed not to be a joint contributor in respect of the contribution if the other person is deemed not to be a joint contributor in respect of that contribution for the purposes of the Income Tax Act under paragraph *g* of subsection 16 of section 94 of that Act.

In the formulas in the first paragraph,

(*a*) A is the aggregate of all amounts each of which is

i. where at or before the specified time the electing contributor has made a contribution to the trust and is not a joint contributor in respect of the trust and the contribution, the amount of the contribution, or

ii. where at or before the specified time the electing contributor has made a contribution to the trust and is a joint contributor in respect of the trust and the contribution, the quotient obtained when the amount of the contribution is divided by the number of joint contributors in respect of the contribution;

(*b*) B is the aggregate of all amounts each of which is the amount that would be determined in accordance with subparagraph *a* for each resident contributor, or connected contributor, to the trust at the specified time if all of those contributors were electing contributors in respect of the trust;

(*c*) C is the trust's income, computed without reference to subparagraph *f* of the first paragraph, for the trust's year;

(*d*) D is the amount deducted by the trust under sections 727 to 737 in computing its taxable income for the trust's year;

(*e*) E is the amount that, in the absence of subparagraph i of subparagraph *e* of the first paragraph, would be the business-income tax or non-business-income tax, as the case may be, paid by the trust to the government of a foreign country or of a political subdivision of such a country in respect of the particular source referred to in subparagraph *d* of the first paragraph for the trust's year;

(*f*) F is the aggregate of all amounts each of which is an amount deemed under subparagraph *c* of the first paragraph to be an income of the electing contributor for the contributor's year from the particular source referred to in subparagraph *d* of the first paragraph; and

(*g*) G is the trust's income for the trust's year from the particular source referred to in subparagraph *d* of the first paragraph.

In this section, "business-income tax" and "non-business-income tax" have the meaning assigned by section 772.2.

"**597.0.15.** Where, at or before a specified time in a trust's taxation year (in this section referred to as the "trust's year"), there is an electing contributor who is both a tax-liable taxpayer in respect of the trust and a joint contributor in respect of a contribution to the trust, the following rules apply:

(*a*) each person who is both a joint contributor in respect of the contribution and a tax-liable taxpayer in respect of the trust has, in respect of the contribution, solidarily, the rights and obligations under Book IX of each other person (in this section referred to as the "specified person") who is, at or before the specified time, a joint contributor in respect of the contribution and a tax-liable taxpayer in respect of the trust, for the specified person's taxation year in which the trust's year ends, and the Tax Administration Act (chapter A-6.002) applies in respect of those rights and obligations; and

(*b*) the maximum amount recoverable under subparagraph *a* at a particular time from the person in respect of the contribution and a taxation year, of another person who is the specified person, in which the trust's year ends is the amount determined by the formula

A – B – C.

In the formula in the first paragraph,

(*a*) A is the aggregate of the amounts payable by the specified person under this Part for the specified person's taxation year in which the trust's year ends;

(*b*) B is the amount that would be determined in accordance with subparagraph *a* if the aggregate of the amounts payable by the specified person under this Part for the specified person's taxation year in which the trust's year ends were computed without reference to the contribution; and

(*c*) C is the amount recovered before the particular time from the specified person, and any other joint contributor in respect of the trust and the contribution, in connection with the liability of the specified person in respect of the contribution."

(2) Subsection 1, where it enacts sections 597.0.1 to 597.0.5 and 597.0.7 to 597.0.13 of the Act, applies to a taxation year that ends after 31 December 2006.

(3) Subsection 1, where it enacts section 597.0.6 of the Act, applies to a taxation year that ends after 20 March 2013.

(4) Despite subsection 2, subparagraph ii of subparagraph *b* of section 597.0.9 of the Act, enacted by subsection 1, is to be read without reference to ", as it read in its application to the taxation year 2013," where that section 597.0.9 applies, in respect of a trust, to a taxation year that ends before 11 February 2014 and, if the following conditions are met, to a taxation year that ends after 10 February 2014 and before 1 January 2015:

(1) no contribution is made to the trust after 10 February 2014 and before 1 January 2015; and

(2) if the trust had a particular taxation year that ended after 31 December 2013 and before 11 February 2014, the trust was not resident in Canada for the purpose of computing its income for the particular year but would be resident in Canada for that purpose if the definitions of "connected contributor" and "resident contributor" in the first paragraph of section 593 of the Act were read without reference to their paragraph *a*.

(5) Despite subsection 2, where section 597.0.12 of the Act has effect before 14 December 2007, subparagraph v of subparagraph *b* of its first paragraph is to be read as if "designated stock exchange" were replaced by "Canadian stock exchange or a foreign stock exchange".

(6) Subsection 1, where it enacts sections 597.0.14 and 597.0.15 of the Act, applies to a taxation year that ends after 4 March 2010.

(7) If a trust has made a valid election under paragraph *o* of subsection 2 of section 7 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), Chapter VI of Title X of Book III of Part I of the Taxation Act is, in respect of a taxation year of the trust that ends before 25 October 2012, to be read without reference to sections 597.0.1 and 597.0.2 of the Act and section 597.0.3 of the Act is, in respect of such a taxation year, to be read as follows:

"**597.0.3.** If at any time a trust becomes or ceases to be an exempt foreign trust (otherwise than because of becoming resident in Canada), its taxation year that would otherwise include that time is deemed to have ended immediately before that time and a new taxation year of the trust is deemed to begin at that time."

(8) Chapter V.2 of Title II of Book I of Part I of the Act applies, with the necessary modifications, in relation to an election referred to in subsection 7. In addition, for the purposes of section 21.4.7 of the Act in respect of that election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 1 June 2016.

30. (1) Section 597.1 of the Act is amended by replacing paragraph *c* by the following paragraph:

"(*c*) "foreign entity" at any time means a corporation that is at that time not resident in Canada, a partnership, organization, fund or entity that is at that time not resident in Canada or is not at that time situated in Canada, or an exempt foreign trust, within the meaning assigned to that expression by the first paragraph of section 593, other than a trust described in any of paragraphs *a* to *g* of the definition of that expression."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2006.

31. (1) Section 597.4 of the Act is replaced by the following section:

"**597.4.** Where in a taxation year a taxpayer holds or has an interest in an offshore investment fund property and it may reasonably be concluded, taking all the circumstances into account, that one of the main reasons for the taxpayer acquiring, holding or having the interest in such property was to derive a benefit from portfolio investments in assets listed in paragraphs *a* to *h* of section 597.2 in such a manner that the taxes on the income, profits and gains from such assets for a particular year are significantly less than the tax that would have been payable under this Part if the income, profits and gains had been earned directly by the taxpayer, the amount determined under section 597.6 for that year in respect of that property is to be included in computing the taxpayer's income for the year."

(2) Subsection 1 applies to a taxation year that ends after 4 March 2010.

32. (1) Section 597.6 of the Act is amended

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

"**597.6.** The amount to be included in computing a taxpayer's income for a taxation year under section 597.4 in respect of an offshore investment fund property is equal to the amount by which the taxpayer's income for the year from the offshore investment fund property, determined without reference to this section or to section 597.4, is exceeded by the aggregate of all amounts each of which is the product obtained when the designated cost to the taxpayer of the offshore investment fund property at the end of a particular month in the year is multiplied by the quotient obtained when the rate of interest that is the total of the rates determined in accordance with clauses A and B of subparagraph ii of paragraph *f* of subsection 1 of section 94.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for the period including the particular month is divided by 12.";

(2) by replacing "Aux fins" in the second paragraph in the French text by "Pour l'application".

(2) Subsection 1 applies to a taxation year that ends after 4 March 2010.

33. (1) The Act is amended by inserting the following after section 597.6:

"**CHAPTER VI.2**

"FOREIGN COMMERCIAL TRUSTS

"**597.7.** Section 597.8 applies to a beneficiary under a trust, and to a particular person of which such a beneficiary is a controlled foreign affiliate, at a particular time if

(*a*) the trust is at that time an exempt foreign trust (other than a trust described in any of paragraphs *a* to *g* of the definition of "exempt foreign trust" in the first paragraph of section 593);

(*b*) either

i. the total fair market value at that time of all fixed interests of a particular class in the trust held by the beneficiary, persons or partnerships not dealing at arm's length with the beneficiary, or persons or partnerships that acquired their interests in the trust in exchange for consideration given to the trust by the beneficiary, is at least 10% of the total fair market value at that time of all fixed interests of the particular class, or

ii. the beneficiary or the particular person has at or before that time contributed restricted property to the trust; and

(*c*) the beneficiary is at that time a

i. resident beneficiary,

ii. mutual fund,

iii. controlled foreign affiliate of the particular person, or

iv. partnership of which a person listed in any of subparagraphs i to iii is a member.

"**597.8.** If, because of section 597.7, this section applies at a particular time to a beneficiary under, or a particular person in respect of, a trust, for the purposes of sections 571 to 576.1, 578 and 579 to 583, paragraph *a* of section 597.1 and section 598, the following rules apply:

(*a*) the trust is deemed to be at that time a corporation not resident in Canada

i. controlled by each of the beneficiary and the particular person, and

ii. having, for each particular class of fixed interests in the trust, a separate class of capital stock of 100 issued shares that have the same attributes as the interests of the particular class; and

(*b*) each beneficiary under the trust is deemed to hold at that time a percentage of the number of shares of each separate class described in subparagraph ii of paragraph *a* equal to the percentage representing the proportion that the fair market value at that time of that beneficiary's fixed interests in the corresponding particular class of fixed interests in the trust is of the fair market value at that time of all fixed interests in the particular class.

"**597.9.** For the purposes of this chapter in respect of a taxpayer for a taxation year, the fair market value of interests in a trust for the purposes of sections 597.7 and 597.8 in respect of the taxpayer for the year is deemed to be equal to the fair market value determined for the year, in respect of those interests, in accordance with subsection 4 of section 94.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)."

(2) Subsection 1 applies to a taxation year that ends after 4 March 2010. However,

(1) in respect of a taxation year that ends before 11 February 2014, or in respect of a taxation year that ends after 10 February 2014 and before 1 January 2015, in relation to a trust, if no contribution is made to the trust after 10 February 2014 and before 1 January 2015 and, if the trust were to have a particular taxation year that ended after 31 December 2013 and before 11 February 2014, the trust would not be resident in Canada for the purpose of computing its income for the particular taxation year but would be resident in Canada for that purpose for that year if the definitions of "connected contributor" and "resident contributor" in the first paragraph of section 593 of the Act, enacted by paragraph 2 of subsection 2 of section 28 of this Act, were read without their subparagraphs *a*, the portion of section 597.7 of the Act before paragraph *a*, enacted by subsection 1, is to be read as follows:

"**597.7.** Section 597.8 applies to a beneficiary under a trust, and to a particular person of which such a beneficiary is a controlled foreign affiliate, at a particular time, except for a particular person who is an individual described in paragraph *a* of the definition of "connected contributor" in the first paragraph of section 593, if"; and

(2) in respect of a taxation year that ends before 24 October 2012, paragraph *c* of section 597.7 of the Act is to be read as follows:

"(*c*) the beneficiary is at that time a resident beneficiary or a mutual fund."

(3) In addition, where section 593 of the Act, enacted by section 28 of this Act, applies in respect of a trust for a taxation year of the trust that ends before 5 March 2010, Chapter VI.2 of Title X of Book III of Part I of the Act, enacted by subsection 1, applies in respect of a beneficiary under the trust and a person of which a beneficiary under the trust is a controlled foreign affiliate, for a taxation year of the beneficiary or person in which the preceding taxation year of the trust ends and, in respect of that preceding taxation year, sections 597.7 to 597.9 of the Act are to be read as follows:

“**597.7.** For the purposes of this chapter,

(*a*) “foreign trust” means a trust that is an exempt foreign trust in a taxation year (other than a trust described in any of paragraphs *a* to *g* of the definition of that expression in the first paragraph of section 593) and of which a beneficiary is, at any time in the year, a person resident in Canada, a corporation or trust with which such a person is not dealing at arm’s length or a controlled foreign affiliate of such a person;

(*b*) “beneficiary” under a trust means a person who is beneficially interested in the trust.

“**597.8.** The rules provided for in this chapter apply for a taxation year of a foreign trust that is not an inter vivos trust created before 1 January 1960 by a person who at that time was not resident in Canada, a testamentary trust created because of the death of an individual before 1 January 1976, or a trust governed by a foreign retirement arrangement, if in or before that year the trust, or a corporation not resident in Canada that would be, if the trust were resident in Canada, a controlled foreign affiliate of the trust, has, otherwise than because of the repayment of a loan, acquired property, directly or indirectly in any manner whatever, from

(*a*) a particular person who

i. was the beneficiary referred to in paragraph *a* of section 597.7, was related to that beneficiary or was the uncle, aunt, nephew or niece of that beneficiary,

ii. was resident in Canada in the 18 months before the end of the year or before that person ceased to exist, as the case may be, and

iii. in the case of an individual, had before the end of the year been resident in Canada for a period of, or periods the total of which is, more than 60 months; or

(*b*) a trust or corporation that acquired the property, directly or indirectly in any manner whatever, from a particular person described in subparagraph *a* with whom it was not dealing at arm’s length.

The rules also apply for a taxation year of a foreign trust where, in or before the year, all or any part of the interest of the beneficiary in the trust was acquired by the beneficiary by way of purchase, gift, succession or will from a person referred to in subparagraph *a* or *b* of the first paragraph, or by way of the exercise of a power of appointment by a person referred to in either subparagraph.

“**597.9.** For the purposes of sections 571 to 576.1, 578, 579 to 583 and 598, the following rules apply:

(*a*) the trust, with respect to any beneficiary whose beneficial interest in the trust has a fair market value that is not less than 10% of the fair market value

of all beneficial interests in the trust, is deemed to be a corporation not resident in Canada that is controlled by that beneficiary;

(*b*) the trust is deemed to be a corporation not resident in Canada having a capital stock of a single class of shares divided into 100 issued shares; and

(*c*) each beneficiary under the trust is deemed to own a percentage of such shares equal to the percentage representing the proportion that the fair market value of the beneficiary's beneficial interest in the trust is of the fair market value of all beneficial interests in the trust."

34. (1) Section 650 of the Act is amended by inserting ", the definition of "exempt foreign trust" in the first paragraph of section 593" after "of section 21.43".

(2) Subsection 1 applies to a taxation year of a trust that ends after 31 December 2006.

35. (1) Section 652 of the Act is replaced by the following section:

"**652.** For the purposes of subparagraph i.1 of paragraph *n* of section 257, sections 597.0.2 and 597.0.5, paragraph *a* of section 657 and sections 657.1.2, 663, 663.4 and 667, an amount is deemed not to have become payable to a beneficiary in a taxation year unless it was paid in the year to the beneficiary or the beneficiary was entitled to enforce payment of it in that year."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2006. However, where section 652 of the Act has effect before 31 October 2006, it is to be read as follows:

"**652.** For the purposes of subparagraph i.1 of paragraph *n* of section 257, sections 597.0.2 and 597.0.5, paragraph *a* of section 657 and sections 657.1.2, 663 and 667, an amount is deemed not to have become payable to a beneficiary in a taxation year unless it was paid to him in the year or the beneficiary was entitled to demand payment of it in that year."

36. (1) Section 657 of the Act, amended by section 216 of chapter 21 of the statutes of 2015, is again amended by replacing the portion before paragraph *a* by the following:

"**657.** Subject to sections 657.1.1 to 657.2, a trust may deduct, in computing its income for a taxation year, the following amounts:".

(2) Subsection 1 applies to a taxation year that ends after 31 December 2006.

37. (1) The Act is amended by inserting the following section after section 657.1.1:

"**657.1.2.** A trust that is deemed, because of section 595, to be resident in Canada for a taxation year for the purpose of computing the trust's income for the year may not deduct, under paragraph *a* of section 657, in computing its income for the year, an amount greater than the amount determined in respect of the trust for the year in accordance with subsection 7.01 of section 104 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2006.

38. (1) Section 691.1 of the Act, amended by section 226 of chapter 21 of the statutes of 2015, is again amended by replacing the portion of paragraph *b* before subparagraph i by the following:

"(*b*) section 467 was applicable, or would have been applicable if it were read without reference to "while the transferor is resident in Canada" and if section 467.1, as it read in its application before 21 March 2013, were read without reference to its paragraph *c*.2, or section 597.0.6 was applicable, or would have been applicable if the first paragraph of that section were read without reference to its subparagraph *a*, at a particular time in respect of any property of".

(2) Subsection 1 applies in respect of a distribution made after 27 August 2010. However,

(1) where section 691.1 of the Act applies in respect of a distribution made after 27 August 2010 and before 1 November 2011, the portion of paragraph *b* of that section 691.1 before subparagraph i is to be read as follows:

"(*b*) section 467 was applicable, or would have been applicable if section 467.1 were read without reference to its paragraph *c*.2, at a particular time in respect of any property of"; or

(2) where section 691.1 of the Act applies in respect of a distribution made after 31 October 2011 in a taxation year that ends before 21 March 2013, the portion of paragraph *b* of that section 691.1 before subparagraph i is to be read as follows:

"(*b*) section 467 was applicable, or would have been applicable if it were read without reference to "while the transferor is resident in Canada" and if section 467.1 were read without reference to its paragraph *c*.2, at a particular time in respect of any property of".

39. (1) The Act is amended by inserting the following section after section 716.0.1.3, enacted by section 237 of chapter 21 of the statutes of 2015:

"**716.0.1.4.** For the purpose of determining the amount deductible under paragraph *a* of section 710 in computing the taxable income of a corporation for a taxation year, the eligible amount of a gift made by a recognized farm producer of an eligible agricultural product produced by such a producer to a registered charity that is a prescribed charity is to be increased by 1/2 of that amount.

In this section, "recognized farm producer" has the meaning that would be assigned by the definition of that expression in the first paragraph of section 752.0.10.1 if "an individual" were replaced, wherever it appears, by "a corporation", and "eligible agricultural product" has the meaning assigned by that section."

(2) Subsection 1 applies in respect of a gift made after 26 March 2015.

40. (1) Section 737.22.0.12 of the Act is amended by replacing the definition of "recognized federal program" by the following definition:

""recognized federal program" means any of the following streams of the Temporary Foreign Worker Program of the Government of Canada:

(*a*) the Seasonal Agricultural Worker Program; and

(*b*) the Agricultural Stream;".

(2) Subsection 1 applies from the taxation year 2013.

41. (1) Section 752.0.7.1 of the Act is amended by inserting the following definition in alphabetical order:

""age of eligibility", in relation to a taxation year, means

(*a*) 66 years of age, for the taxation year 2016;

(*b*) 67 years of age, for the taxation year 2017;

(*c*) 68 years of age, for the taxation year 2018;

(*d*) 69 years of age, for the taxation year 2019; and

(*e*) 70 years of age, for a taxation year subsequent to the taxation year 2019;".

(2) Subsection 1 applies from the taxation year 2016.

42. (1) Section 752.0.7.4 of the Act is amended by replacing "age of 65 years before the end of the year" in subparagraph iii of paragraphs *a* and *b* by ", before the end of the year, the age of eligibility in relation to that year".

(2) Subsection 1 applies from the taxation year 2016.

43. (1) Section 752.0.10.0.2 of the Act, amended by section 275 of chapter 21 of the statutes of 2015, is again amended

(1) by replacing paragraph *b* of the definition of "excess work income limit" by the following paragraph:

"(*b*) $4,000, for the taxation year 2015;";

(2) by adding the following paragraphs after paragraph *b* of the definition of "excess work income limit":

"(*c*) $6,000, for the taxation year 2016;

"(*d*) $8,000, for the taxation year 2017; and

"(*e*) $10,000, for a taxation year subsequent to the taxation year 2017;";

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

"“excess work income limit of a 63-year-old worker” applicable for a taxation year means an amount equal to

(*a*) $4,000, for the taxation year 2017; and

(*b*) $6,000, for a taxation year subsequent to the taxation year 2017;

"“excess work income limit of a 64-year-old worker” applicable for a taxation year means an amount equal to

(*a*) $4,000, for the taxation year 2016;

(*b*) $6,000, for the taxation year 2017; and

(*c*) $8,000, for a taxation year subsequent to the taxation year 2017;";

(4) by striking out paragraph *c* of the definition of "excluded work income";

(5) by adding the following paragraph after paragraph *c* of the definition of "excluded work income":

"(*d*) an amount included in computing the individual's income for the year from an office or employment with an employer, where the individual does not deal at arm's length with the employer or, if the individual is employed by the members of a partnership, with any of those members;";

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

““reduction threshold” applicable for a taxation year means the amount referred to in subparagraph *d* of the fourth paragraph of section 750.2 that, taking into account the application of that section, is to be used for the year.”

(2) Subsection 1 has effect from 1 January 2016.

44. (1) Section 752.0.10.0.3 of the Act is amended

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

“**752.0.10.0.3.** An individual who on the last day of a taxation year or, if the individual dies in the year, on the date of the individual’s death is resident in Québec and is 63 years of age or over may, subject to the fourth paragraph, deduct from the individual’s tax otherwise payable for the year under this Part an amount determined by the formula

$[A \times B \times (1 - C)] - (0.05 \times D)$.”;

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

“(*b*) B is

i. for a taxation year preceding the taxation year 2016, the lesser of the excess work income limit applicable for the year and the amount by which the individual’s eligible work income for the year attributable to a period when the individual is 65 years of age or over exceeds $5,000, or

ii. for a taxation year following the taxation year 2015, the amount determined under the third paragraph;”;

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

“(*d*) D is

i. for a taxation year preceding the taxation year 2016, zero, or

ii. for a taxation year following the taxation year 2015, the amount by which the individual’s eligible work income for the year exceeds the reduction threshold applicable for the year.”;

(4) by adding the following paragraphs:

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

(*a*) where the individual is 66 years of age or over at the end of the year or, if the individual dies in the year, on the date of the individual’s death, the lesser

of the excess work income limit applicable for the year and the amount by which the individual's eligible work income for the year attributable to a period in the year when the individual is 65 years of age or over exceeds $5,000;

(*b*) where the individual is 65 years of age at the end of the year or, if the individual dies in the year, on the date of the individual's death, the lesser of the excess work income limit applicable for the year and the aggregate of

i. the lesser of the excess work income limit of a 64-year-old worker applicable for the year and the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 64 years of age exceeds $5,000, and

ii. the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 65 years of age exceeds the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 64 years of age exceeds $5,000;

(*c*) where the individual is 64 years of age at the end of the year or, if the individual dies in the year, on the date of the individual's death,

i. for the taxation year 2016, the lesser of the excess work income limit of a 64-year-old worker applicable for the year and the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 64 years of age exceeds $5,000, or

ii. for a taxation year following the taxation year 2016, the lesser of the excess work income limit of a 64-year-old worker applicable for the year and the aggregate of

(1) the lesser of the excess work income limit of a 63-year-old worker applicable for the year and the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 63 years of age exceeds $5,000, and

(2) the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 64 years of age exceeds the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 63 years of age exceeds $5,000; or

(*d*) where the individual is 63 years of age at the end of the year or, if the individual dies in the year, on the date of the individual's death,

i. for the taxation year 2016, zero, or

ii. for a taxation year following the taxation year 2016, the lesser of the excess work income limit of a 63-year-old worker applicable for the year and

the amount by which the individual's eligible work income for the year that is attributable to the period in the year throughout which the individual is 63 years of age exceeds $5,000.

The amount that an individual born before 1 January 1951 may deduct under this section from the individual's tax otherwise payable under this Part for a particular taxation year following the taxation year 2015 cannot be less than the amount the individual could so deduct for the particular year if subparagraphs *b* and *d* of the second paragraph were read as follows:

"(*b*) B is the lesser of the excess work income limit applicable for the taxation year 2015 and the amount by which the individual's eligible work income for the particular year attributable to a period in the year when the individual is 65 years of age or over exceeds $5,000;";

"(*d*) D is an amount equal to zero.""

(2) Subsection 1 has effect from 1 January 2016.

45. (1) Section 752.0.10.1 of the Act, amended by section 277 of chapter 21 of the statutes of 2015 and section 101 of chapter 24 of the statutes of 2015, is again amended

(1) by inserting the following definitions in alphabetical order in the first paragraph:

"“eligible agricultural product” means a product from a recognized farming business that is included in categories of meat or meat by-products, eggs, dairy products, fish, fruits, vegetables, grains, legumes, herbs, honey, maple syrup, mushrooms, nuts or anything else that is grown, raised or harvested and may legally be sold, distributed or offered for sale at a place other than the place where it is produced as food or drink intended for human consumption;

"“recognized farm producer” means an individual who carries on a recognized farming business or an individual who is a member of a partnership that carries on such a business;

"“recognized farming business” means an agricultural operation registered with the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation in accordance with a regulation under section 36.15 of the Act respecting the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (chapter M-14);";

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

"For the purposes of the definition of "eligible agricultural product" in the first paragraph, a processed product may be considered to be an eligible agricultural product only if the product was processed no more than to the extent necessary so that it is permitted to be legally sold, distributed or offered for sale at a place other than the place where it is produced as food or drink intended for human consumption."

(2) Subsection 1 has effect from 27 March 2015.

46. (1) The Act is amended by inserting the following section after section 752.0.10.15.5, enacted by section 292 of chapter 21 of the statutes of 2015:

"**752.0.10.15.6.** For the purposes of the definition of "total charitable gifts" of an individual for a taxation year in the first paragraph of section 752.0.10.1, the eligible amount of a gift made by a recognized farm producer of an eligible agricultural product produced by such a producer to a registered charity that is a prescribed charity is to be increased by 1/2 of that amount."

(2) Subsection 1 applies in respect of a gift made after 26 March 2015.

47. Section 752.0.25 of the Act, amended by section 107 of chapter 24 of the statutes of 2015, is again amended

(1) by replacing subparagraph *a* of the second paragraph 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, determined with reference to the third paragraph, such portion of the amounts determined under sections 752.0.0.1 to 752.0.10, 752.0.10.0.5, 752.0.10.0.7 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 adding the following paragraph after the second paragraph:

"For the purposes of subparagraph *a* of the second paragraph, the taxable income earned in Canada by an individual for a taxation year is determined as if section 1090 were read for the year without reference to its second, third and fourth paragraphs and as if subparagraph *a* of the first paragraph of that section were replaced, for the year, by the following subparagraph:

"(*a*) the aggregate of the income from the duties of offices or employments performed by the individual in Canada and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Canada at the time the individual performed the duties;"."

48. (1) Section 752.0.27 of the Act, amended by section 108 of chapter 24 of the statutes of 2015, is again amended

(1) by replacing subparagraphs i and ii of subparagraph *b*.0.1 of the first paragraph by the following subparagraphs:

"i. the particular amount in dollars that is specified in any of the definitions of "excess work income limit", "excess work income limit of a 63-year-old worker" and "excess work income limit of a 64-year-old worker" in section 752.0.10.0.2 and that would otherwise be applicable for such a taxation year were replaced by the proportion of that particular amount that the number of days in that taxation year is of the number of days in the calendar year,

"ii. the amount of $5,000 wherever it is specified in section 752.0.10.0.3 were replaced, for the taxation year that is deemed to begin on the date of the bankruptcy, by an amount equal to the amount by which $5,000 exceeds the individual's eligible work income, within the meaning of section 752.0.10.0.2, which is determined for the taxation year that is deemed to end the day before the bankruptcy and which is attributable to a period in that year when the individual is

(1) 65 years of age or over, if the calendar year in which the individual became a bankrupt precedes the year 2016,

(2) 64 years of age or over, if the calendar year in which the individual became a bankrupt is the year 2016, or

(3) 63 years of age or over, if the calendar year in which the individual became a bankrupt follows the year 2016, and";

(2) by adding the following subparagraph after subparagraph ii of subparagraph *b*.0.1 of the first paragraph:

"iii. the particular amount of the reduction threshold, specified in subparagraph ii of subparagraph *d* of the second paragraph of section 752.0.10.0.3, that would otherwise be applicable for such a taxation year, were replaced by the proportion of that particular amount that the number of days in the taxation year is of the number of days in the calendar year; and";

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

"For the purposes of subparagraphs i and iii of subparagraph *b*.0.1 of the first paragraph in respect of each of the taxation years referred to in section 779 that end in the calendar year in which an individual becomes a bankrupt, in computing the proportion described in those subparagraphs, no account is to be taken of the days in that taxation year and that calendar year on which the individual is not at least

(*a*) 65 years of age, for a calendar year preceding the year 2016;

(*b*) 64 years of age, for the calendar year 2016; or

(*c*) 63 years of age, for a calendar year following the year 2016."

(2) Subsection 1 has effect from 1 January 2016.

49. (1) Section 769 of the Act is amended by inserting the following paragraph after paragraph *d*:

"(*d*.1) was not a trust to which a contribution, within the meaning assigned by the first paragraph of section 593 as it reads in its application to a taxation year that ends after 31 December 2006, was made after 22 June 2000;".

(2) Subsection 1 applies to a taxation year of a trust that begins after 31 December 2002.

50. (1) Section 772.2 of the Act, amended by section 316 of chapter 21 of the statutes of 2015, is again amended by replacing the definition of "tax otherwise payable" by the following definition:

""tax otherwise payable" under this Part by a taxpayer for a taxation year means the tax payable by the taxpayer for the year under this Part, computed without reference to this chapter, sections 766.2 to 766.3, 767, 772.13.2, 776 to 776.1.26, 776.17, 1183 and 1184, subparagraphs i and ii.1 of paragraph *h* of subsection 1 of section 771, subparagraphs i and iii of paragraph *j* of that subsection 1 and subparagraphs i and ii of paragraph *j*.1 of that subsection 1, and, in paragraphs *d*.2 and *d*.3 of that subsection 1, the deduction provided for in respect of a Canadian-controlled private corporation;".

(2) Subsection 1 has effect from 27 March 2015.

51. (1) Section 772.5.4 of the Act is amended by replacing paragraph *a* by the following paragraph:

"(*a*) sections 83.0.4, 83.0.5, 106.5, 106.6, 281 to 283 and 428 to 451, Chapter I of Title I.1 of Book VI, Title I.2 of Book VI, sections 832.1 and 851.22.15, paragraph *b* of section 851.22.23 and sections 851.22.23.1, 851.22.23.2 and 999.1 do not apply to deem a disposition or acquisition of property to have been made;".

(2) Subsection 1 applies in respect of a disposition or acquisition that occurs after 31 December 1998. However, where section 772.5.4 of the Act applies in respect of a disposition or an acquisition that occurs before 28 June 1999, it is to be read as if "83.0.4, 83.0.5, 106.5, 106.6," in paragraph *a* were struck out.

52. (1) Section 776.1.5.0.16 of the Act is amended, in the first paragraph,

(1) by replacing "Québec" in paragraph *e* of the definition of "recognized diploma" by "Canada";

(2) by inserting the following paragraph after paragraph *e* of the definition of "recognized diploma":

"(*e*.1) any of the following diplomas awarded by an educational institution situated outside Québec but in Canada:

i. a diploma that is considered, following a comparative assessment carried out by the Minister of Immigration and Cultural Communities before 1 July 2015, to be comparable to one of the diplomas referred to in paragraphs *a* to *c*,

ii. a diploma that, as certified in writing by the educational institution, is comparable to one of the diplomas referred to in paragraphs *a* to *c*, or

iii. an undergraduate or graduate diploma or degree awarded by a university; or";

(3) by replacing paragraphs *a* and *b* of the definition of "recognized post-secondary diploma" by the following paragraphs:

"(*a*) a diploma referred to in any of paragraphs *b* to *d* and *f* of the definition of "recognized diploma" or in subparagraph iii of paragraph *e*.1 of that definition; or

"(*b*) a diploma that is considered, under paragraph *e* of the definition of "recognized diploma" or subparagraph i or ii of paragraph *e*.1 of that definition, to be comparable to one of the diplomas referred to in paragraphs *b* to *d* of that definition;".

(2) Subsection 1 applies from the taxation year 2015.

53. (1) The Act is amended by inserting the following after section 776.1.18:

"**TITLE III.4**

"TAX CREDIT FOR THE DEVELOPMENT OF E-BUSINESS

"**776.1.19.** In this Title, "unused portion of the tax credit" of a corporation for a taxation year means the amount by which the maximum amount that the corporation could deduct under section 776.1.20 for the taxation year if it had sufficient tax payable under this Part for the taxation year exceeds the tax payable by the corporation for the taxation year under this Part, determined before the application of that section and the second paragraph of section 776.1.21.

"**776.1.20.** A corporation that is a qualified corporation for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX, for a taxation year, may deduct from its tax payable under this Part for the taxation year, determined before the application of this section and the second paragraph of section 776.1.21, an amount equal to 6% of the aggregate of all amounts each of which is wages, for the purposes of that Division II.6.0.1.9, that it incurred in the year and after 26 March 2015, and in respect of which the corporation

is deemed to have paid an amount to the Minister for the year under that Division II.6.0.1.9.

"**776.1.21.** A corporation may deduct, for a taxation year in respect of which the corporation is deemed to have paid an amount to the Minister under Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX, from its tax payable under this Part, determined before the application of this Title, the unused portions of the tax credit of the corporation for the 20 taxation years that precede that taxation year.

Similarly, a corporation may deduct, for a taxation year that ended after 26 March 2015 and in respect of which the corporation is deemed to have paid an amount to the Minister under Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX, from its tax payable under this Part, determined before the application of this paragraph, the unused portions of the tax credit of the corporation for the three taxation years that follow that taxation year.

"**776.1.22.** No amount is deductible under section 776.1.21 in respect of an unused portion of the tax credit for a taxation year until the unused portions of the tax credit for the preceding taxation years that are deductible have been deducted.

In addition, an unused portion of the tax credit may be deducted for a taxation year under section 776.1.21 only to the extent that it exceeds the aggregate of the amounts deducted in its respect for the preceding taxation years under that section.

"**776.1.23.** For the purpose of computing the amount that a corporation may deduct under section 776.1.21 for a particular taxation year in respect of the unused portion of the tax credit of the corporation for a particular preceding taxation year, that unused portion of the tax credit of the corporation, otherwise determined, is to be reduced by the amount determined under the second paragraph if, in the particular taxation year or a preceding taxation year, an amount relating to wages included in computing the qualified wages, for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX, paid by the corporation to an individual for the particular preceding taxation year, other than an amount described in subparagraph i or ii of paragraph *b* of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.79, is

(*a*) directly or indirectly refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation; or

(*b*) obtained by a person or a partnership.

The amount to which the first paragraph refers is the amount by which the maximum amount that the corporation could have deducted under section 776.1.20 for the particular preceding taxation year if it had had sufficient tax payable under this Part for that taxation year exceeds the aggregate of

(*a*) the maximum amount that the corporation could have deducted under that section for the particular preceding taxation year if it had had sufficient tax payable under this Part for that taxation year and if, for the purposes of paragraph *b* of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.79,

i. any amount referred to in the first paragraph in relation to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year that is received or obtained at or before the end of the particular taxation year, had been received or obtained in the particular preceding taxation year, and

ii. any amount referred to in the first paragraph of section 776.1.24 in relation to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year that is paid or deemed to be paid under section 776.1.25 at or before the end of the particular taxation year, had been paid or deemed to be paid in the particular preceding taxation year; and

(*b*) any portion—that may reasonably be considered as relating to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year—of the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under section 1129.27.20 for the particular taxation year or a preceding taxation year.

For the purpose of computing the amount that the corporation may deduct under section 776.1.21 for the particular taxation year in respect of the unused portion of the tax credit of the corporation for a taxation year other than the particular preceding taxation year, the corporation is deemed to have deducted under that section for the taxation years preceding the particular taxation year in respect of the unused portions of the tax credit of the corporation for the taxation years other than the particular preceding taxation year that are deductible for the particular taxation year, in addition to any other amount deducted or deemed to be deducted, an amount equal to the amount by which the amount determined under the second paragraph exceeds the amount by which the unused portion of the tax credit of the corporation for the particular preceding taxation year, determined before the application of this section and section 776.1.24, exceeds the aggregate of the amounts deducted by the corporation under section 776.1.21 for the taxation years preceding the particular taxation year in respect of that unused portion of the tax credit of the corporation.

"**776.1.24.** For the purpose of computing the amount that a corporation may deduct under section 776.1.21 for a particular taxation year in respect of the unused portion of the tax credit of the corporation for a particular preceding taxation year, that unused portion of the tax credit of the corporation, otherwise determined, is to be increased by the amount determined under the second paragraph if, in the particular taxation year or a preceding taxation year, an

amount relating to wages included in computing the qualified wages, for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX, paid by the corporation to an individual for the particular preceding taxation year, described in subparagraph i or ii of paragraph *b* of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.79 or in subparagraph *a* or *b* of the first paragraph of section 776.1.23, is, pursuant to a legal obligation,

(*a*) paid by the corporation, and may reasonably be considered as the repayment of an amount attributable to the qualified wages that is referred to in that subparagraph i or that subparagraph *a*; or

(*b*) paid by a person or a partnership, and may reasonably be considered as the repayment of an amount attributable to the qualified wages that is referred to in that subparagraph ii or subparagraph *b* of the first paragraph of section 776.1.23.

The amount to which the first paragraph refers is the amount by which the maximum amount that the corporation could have deducted under section 776.1.20 for the particular preceding taxation year if it had had sufficient tax payable under this Part for that taxation year is exceeded by the aggregate of

(*a*) the maximum amount that the corporation could have deducted under that section for the particular preceding taxation year if it had had sufficient tax payable under this Part for that taxation year and if, for the purposes of paragraph *b* of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.79,

i. any amount referred to in the first paragraph in relation to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year that is paid at or before the end of the particular taxation year had been paid in the particular preceding taxation year, and

ii. any amount referred to in the first paragraph of section 776.1.23 in relation to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year that is received or obtained at or before the end of the particular taxation year, had been received or obtained in the particular preceding taxation year; and

(*b*) any portion—that may reasonably be considered as relating to wages included in computing the qualified wages paid by the corporation to an individual for the particular preceding taxation year—of the aggregate of all amounts each of which is a tax that the corporation is required to pay to the Minister under section 1129.27.20 for a taxation year preceding the particular taxation year.

For the purpose of computing the amount that the corporation may deduct under section 776.1.21 for the particular taxation year in respect of the unused portion of the tax credit of the corporation for a taxation year other than the particular preceding taxation year, the corporation shall also take into account

the amount by which the unused portion of the tax credit of the corporation for the particular preceding taxation year is to be increased under the first paragraph.

"**776.1.25.** For the purposes of section 776.1.24, an amount attributable to qualified wages, for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX, paid by a corporation to an individual for a preceding taxation year, described in subparagraph i or ii of paragraph *b* of the definition of "qualified wages" in the first paragraph of section 1029.8.36.0.3.79, is deemed to be repaid by a corporation, person or partnership, as the case may be, in a particular taxation year, pursuant to a legal obligation, if that amount

(*a*) is described in that subparagraph i or ii in relation to those qualified wages;

(*b*) in the case of an amount described in that subparagraph i, was not received by the corporation;

(*c*) in the case of an amount described in that subparagraph ii, was not obtained by the person or partnership; and

(*d*) ceased, in the particular taxation year, to be an amount that the corporation, person or partnership may reasonably expect to receive or obtain.

"**776.1.26.** For the purposes of this Part, an amount deducted by a corporation under this Title in computing its tax payable under this Part for a preceding taxation year in respect of an expenditure made in a taxation year preceding a particular taxation year is to be considered as received by the corporation in the particular taxation year, to the extent that the amount is not considered, under this section, as received by the corporation in a taxation year preceding the particular taxation year."

(2) Subsection 1 has effect from 27 March 2015.

54. Section 776.41.8 of the Act is amended

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

"However, 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, determined with reference to the third paragraph, the individual may deduct, in computing the individual's tax otherwise payable for the year under this Part, such portion of the amount, as determined under section 776.41.5, that is the proportion referred to in the second paragraph of section 26.";

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

"For the purposes of the second paragraph, the taxable income earned in Canada by an individual for a taxation year is determined as if section 1090 were read for the year without reference to its second, third and fourth paragraphs and as if subparagraph *a* of the first paragraph of that section were replaced, for the year, by the following subparagraph:

"(*a*) the aggregate of the income from the duties of offices or employments performed by the individual in Canada and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Canada at the time the individual performed the duties;"."

55. (1) Section 776.41.14 of the Act is amended by replacing subparagraph ii of subparagraph *b* of the second paragraph by the following subparagraph:

"ii. the aggregate of all amounts each of which has been paid, in the year, to the eligible student in respect of an amount deemed under section 1029.8.116.16 to be an overpayment of the eligible student's tax payable or of another individual's tax payable; and".

(2) Subsection 1 applies from the taxation year 2015.

56. Section 776.41.18 of the Act is amended

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

"However, an individual all or substantially all of whose income for the year, determined under section 28, is included in computing the individual's taxable income earned in Canada for the year, determined with reference to the third paragraph, may deduct, from the individual's tax otherwise payable for the year under this Part, the portion of the amount, determined under section 776.41.14, that is the proportion referred to in the second paragraph of section 26.";

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

"For the purposes of the second paragraph, the taxable income earned in Canada by an individual for a taxation year is determined as if section 1090 were read for the year without reference to its second, third and fourth paragraphs and as if subparagraph *a* of the first paragraph of that section were replaced, for the year, by the following subparagraph:

"(*a*) the aggregate of the income from the duties of offices or employments performed by the individual in Canada and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Canada at the time the individual performed the duties;"."

57. Section 776.41.24 of the Act is amended

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

"However, an individual all or substantially all of whose income for the year, determined under section 28, is included in computing the individual's taxable income earned in Canada for the year, determined with reference to the third paragraph, may deduct, from the individual's tax otherwise payable for the year under this Part, the portion of the amount, determined under section 776.41.21, that is the proportion referred to in the second paragraph of section 26.";

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

"For the purposes of the second paragraph, the taxable income earned in Canada by an individual for a taxation year is determined as if section 1090 were read for the year without reference to its second, third and fourth paragraphs and as if subparagraph *a* of the first paragraph of that section were replaced, for the year, by the following subparagraph:

"(*a*) the aggregate of the income from the duties of offices or employments performed by the individual in Canada and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Canada at the time the individual performed the duties;"."

58. (1) The Act is amended by inserting the following section after section 785.1:

"**785.1.1.** Paragraph *b* of section 785.1 does not apply, at a time in a trust's taxation year, to the trust if the trust is resident in Canada for the year for the purpose of computing its income."

(2) Subsection 1 applies to a taxation year that ends after 31 December 2006.

59. Section 785.2.1 of the Act is amended by replacing paragraph *a* by the following paragraph:

"(*a*) the individual's tax payable under this Part for the year, determined without reference to the specified tax consequences for the year, section 313.11 and Chapter II.1 of Title VI of Book III, but with reference to the amount that the individual could deduct from the individual's tax otherwise payable for the year under section 776.41.5 if the individual's eligible spouse for the year were not required to include an amount in computing income for the year under section 313.11; and".

60. (1) Section 785.4 of the Act is amended

(1) by replacing paragraph *c* of the definition of "qualifying exchange" in the first paragraph by the following paragraph:

"(*c*) the funds make a valid election under paragraph *c* of the definition of "qualifying exchange" in subsection 1 of section 132.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) in respect of the transfer;";

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

""first post-exchange year" of a fund in respect of a qualifying exchange means the fund's taxation year that begins immediately after the acquisition time;";

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

"Where this Title applies in respect of a transfer, the prescribed form along with a copy of every document sent to the Minister of National Revenue in respect of the transfer, in connection with the election referred to in paragraph *c* of the definition of "qualifying exchange" in the first paragraph, must be sent to the Minister on or before the last day of the six-month period following the end of the transferor's taxation year that includes the due date of the election in respect of the transfer, within the meaning of subsection 6 of section 132.2 of the Income Tax Act, or, if it is later, the last day of the two-month period following the end of such a taxation year of the transferee."

(2) Paragraph 1 of subsection 1 applies in respect of a transfer that occurs after 30 June 1994.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of a qualifying exchange that occurs after 31 December 1998.

(4) If a valid election has been made under paragraph *c* of the definition of "qualifying exchange" in subsection 2 of section 132.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), Title I.2 of Book VI of Part I of the Taxation Act, as amended from time to time, applies to the transfer.

61. (1) The Act is amended by inserting the following section after section 785.4:

"**785.4.1.** In respect of a qualifying exchange, a time referred to in the following list immediately follows the time that precedes it in the list:

(*a*) the transfer time;

(*b*) the first intervening time;

(*c*) the acquisition time;

(*d*) the beginning of the funds' first post-exchange years;

(*e*) the depreciables disposition time;

(*f*) the second intervening time; and

(*g*) the depreciables acquisition time."

(2) Subsection 1 applies in respect of a qualifying exchange that occurs after 31 December 1998.

62. (1) Section 785.5 of the Act is replaced by the following section:

"**785.5.** The following rules apply in respect of a qualifying exchange:

(*a*) each property of a fund (other than property disposed of by the transferor to the transferee at the transfer time and depreciable property) is deemed to have been disposed of, and to have been reacquired, by the fund at the first intervening time, for an amount equal to the lesser of

i. the fair market value of the property at the transfer time, and

ii. the greater of

(1) its cost amount, and

(2) the amount that the fund designates in respect of the property in a notification sent to the Minister and accompanied by the prescribed form relating to the qualifying exchange filed pursuant to the second paragraph of section 785.4;

(*b*) subject to paragraph *k*, the last taxation years of the funds that began before the transfer time are deemed to have ended at the acquisition time, and their first post-exchange years are deemed to have begun immediately after those last taxation years ended;

(*c*) each depreciable property of a fund (other than property to which section 785.5.2 applies and property to which paragraph *d* would, but for this paragraph, apply) is deemed to have been disposed of, and to have been reacquired, by the fund at the second intervening time, for an amount equal to the lesser of

i. the fair market value of the property at the depreciables disposition time, and

ii. the greater of

(1) the lesser of the property's capital cost and its cost amount to the disposing fund at the depreciables disposition time, and

(2) the amount that the fund designates in respect of the property in a notification sent to the Minister and accompanied by the prescribed form relating to the qualifying exchange filed pursuant to the second paragraph of section 785.4;

(*d*) where at the second intervening time the undepreciated capital cost to a fund of depreciable property of a prescribed class exceeds the fair market value of all the property of that class, the excess is to be deducted in computing the fund's income for the taxation year that includes the transfer time and is deemed to have been allowed as depreciation in respect of property of that class under paragraph *a* of section 130;

(*e*) the transferor's cost of any particular property received by the transferor from the transferee as consideration for the disposition of property is deemed to be

i. nil, where the particular property is a unit of the transferee, and

ii. the particular property's fair market value at the transfer time, in any other case;

(*f*) the transferor's proceeds of disposition of any units of the transferee that were disposed of by the transferor at a particular time that is within 60 days after the transfer time in exchange for shares of the transferor are deemed to be equal to the cost amount of the units to the transferor immediately before the particular time;

(*g*) where, at a particular time that is within 60 days after the transfer time, a taxpayer disposes of shares of the transferor to the transferor in exchange for units of the transferee,

i. the taxpayer's proceeds of disposition of the shares and the cost to the taxpayer of the units are deemed to be equal to the cost amount to the taxpayer of the shares immediately before the particular time,

ii. for the purpose of applying sections 1097, 1102 and 1102.1 in respect of the disposition, the shares are deemed to be excluded property of the taxpayer,

iii. where all of the taxpayer's shares of the transferor have been so disposed of, for the purpose of applying sections 251.1 to 251.7 in respect of the taxpayer after that disposition, the transferee is deemed to be the same entity as the transferor, and

iv. where the taxpayer is at the particular time affiliated with at least one of the two funds, those units are deemed not to be identical to the other units of the transferee, and

(1) if the taxpayer is the transferee, and the units cease to exist when the taxpayer acquires them (or when the taxpayer would but for that cessation have acquired them), the taxpayer is deemed to have acquired those units at the

particular time and to have disposed of those units immediately after the particular time for proceeds of disposition equal to the cost amount to the taxpayer of those units at the particular time, or

(2) if subparagraph 1 does not apply, for the purpose of computing any gain or loss of the taxpayer from the taxpayer's first disposition, after the particular time, of each of those units, where that disposition is a renunciation or surrender of the unit by the taxpayer for no consideration, and is not in favour of any person other than the transferee, the taxpayer's proceeds of disposition of that unit are deemed to be equal to that unit's cost amount to the taxpayer immediately before that disposition, or, in any other case, the taxpayer's proceeds of disposition of that unit are deemed to be equal to the greater of that unit's fair market value and its cost amount to the taxpayer immediately before that disposition;

(*h*) where a share to which paragraph *g* applies would, but for this paragraph, cease to be a qualified investment (within the meaning assigned by subsection 1 of any of sections 146, 146.1, 146.3, 205 and 207.01 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or by section 204 of that Act) because of the qualifying exchange, the share is deemed to be a qualified investment until the earlier of the day that is 60 days after the day that includes the transfer time and the time at which it is disposed of in accordance with paragraph *g*;

(*i*) no amount in respect of a non-capital loss, net capital loss, restricted farm loss, farm loss or limited partnership loss of a fund for a taxation year that begins before the transfer time is deductible in computing the taxable income of either of the funds for a taxation year that begins after the transfer time;

(*j*) where the transferor is a mutual fund trust, for the purposes of sections 1121.1, 1121.2 and 1121.4 to 1121.6, the transferee is deemed after the transfer time to be the same mutual fund trust as, and a continuation of, the transferor;

(*k*) where the transferor is a mutual fund corporation, the following rules apply, and nothing in this paragraph affects the computation of any amount determined under this Part:

i. for the purposes of section 1118, the transferor is deemed in respect of any share disposed of in accordance with paragraph *g* to be a mutual fund corporation at the time of the disposition, and

ii. for the purposes of Part IV, the transferor's taxation year that, but for this paragraph, would include the transfer time is deemed to have ended immediately before the transfer time; and

(*l*) subject to subparagraph i of paragraph *k*, the transferor is, despite sections 1117 and 1120, deemed to be neither a mutual fund corporation nor a mutual fund trust for a taxation year that begins after the transfer time."

(2) Subsection 1 applies in respect of a qualifying exchange that occurs after 31 December 1998. However,

(1) where a qualifying exchange occurred before 18 July 2005 and the transferee filed a fiscal return before that day, for any taxation year, that identified the realization of any loss that would not have been realized if paragraphs *f* and *g* of section 785.5 of the Act, as enacted by subsection 1, had applied in respect of the qualifying exchange, those paragraphs, in respect of the qualifying exchange, are to be read as follows:

"(*f*) the transferor's proceeds of disposition of any units of the transferee that were received by the transferor as consideration for the disposition of the property, and that were disposed of by the transferor within 60 days after the transfer time in exchange for shares of the transferor, are deemed to be nil;

"(*g*) where, within 60 days after the transfer time, a taxpayer disposes of shares of the transferor to the transferor in exchange for units of the transferee,

i. the taxpayer's proceeds of disposition of the shares and the cost to the taxpayer of the units are deemed to be equal to the cost amount to the taxpayer of the shares immediately before the transfer time,

ii. for the purpose of applying sections 1097, 1102 and 1102.1 in respect of the disposition, the shares are deemed to be excluded property of the taxpayer, and

iii. where all of the taxpayer's shares of the transferor have been so disposed of, for the purpose of applying sections 251.1 to 251.7 in respect of the taxpayer after that disposition, the transferee is deemed to be the same entity as the transferor;";

(2) where section 785.5 of the Act applies before the taxation year 2008, paragraph *h* of that section is to be read as follows:

"(*h*) where a share to which paragraph *g* applies would, but for this paragraph, cease to be a qualified investment (within the meaning assigned by subsection 1 of any of sections 146, 146.1 and 146.3 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or by section 204 of that Act) because of the qualifying exchange, the share is deemed to be a qualified investment until the earlier of the day that is 60 days after the transfer time and the time at which it is disposed of in accordance with paragraph *g*;"; and

(3) where section 785.5 of the Act applies to the taxation year 2008, paragraph *h* of that section is to be read as follows:

"(*h*) where a share to which paragraph *g* applies would, but for this paragraph, cease to be a qualified investment (within the meaning assigned by subsection 1 of any of sections 146, 146.1, 146.3 and 205 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) or by

section 204 of that Act) because of the qualifying exchange, the share is deemed to be a qualified investment until the earlier of the day that is 60 days after the transfer time and the time at which it is disposed of in accordance with paragraph *g*;".

(3) In addition, where section 785.5 of the Act applies in respect of a qualifying exchange that occurred after 30 June 1994 and before 1 January 1999, it is to be read as if the following paragraph were inserted after paragraph *j*:

"(*j*.1) where shares of the transferor have been disposed of by a taxpayer to the transferor in exchange for units of the transferee within 60 days after the transfer time, for the purpose of applying sections 1097, 1102 and 1102.1 in respect of the disposition, the shares are deemed to be excluded property of the taxpayer;".

63. (1) The Act is amended by inserting the following sections after section 785.5:

"**785.5.1.** Where a transferor transfers a property, other than a depreciable property, to a transferee in a qualifying exchange, the following rules apply:

(*a*) the transferee is deemed to have acquired the property at the acquisition time and not to have acquired the property at the transfer time; and

(*b*) the transferor's proceeds of disposition of the property and the transferee's cost of the property are deemed to be equal to the amount described in the first paragraph of section 785.6.

"**785.5.2.** Where a transferor transfers a depreciable property to a transferee in a qualifying exchange, the following rules apply:

(*a*) the transferor is deemed to have disposed of the property at the depreciables disposition time, and not to have disposed of the property at the transfer time;

(*b*) the transferee is deemed to have acquired the property at the depreciables acquisition time, and not to have acquired the property at the transfer time;

(*c*) the transferor's proceeds of disposition of the property and the transferee's cost of the property are deemed to be equal to the amount described in the first paragraph of section 785.6; and

(*d*) where the property's capital cost to the transferor exceeds the transferor's proceeds of disposition of the property determined in accordance with the first paragraph of section 785.6, for the purposes of sections 93 to 104, sections 130 and 130.1 and any regulations made under paragraph *a* of section 130 or section 130.1,

i. the property's capital cost to the transferee is deemed to be equal to the amount that was its capital cost to the transferor, and

ii. the excess is deemed to have been allowed to the transferee in respect of the property as depreciation under paragraph *a* of section 130 in computing the transferee's income for a taxation year that ended before the transfer time."

(2) Subsection 1 applies in respect of a qualifying exchange that occurs after 31 December 1998.

64. (1) Section 785.6 of the Act is amended

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

"**785.6.** The amount to which paragraph *b* of section 785.5.1 and paragraph *c* of section 785.5.2 refer is,

(*a*) in the case of a property referred to in section 785.5.1, the amount established as proceeds of disposition of the property to the transferor and the cost of the property to the transferee under paragraph *b* of subsection 4 of section 132.2 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), except where subparagraph *b* applies;";

(2) by inserting the following subparagraph after subparagraph *a* of the first paragraph:

"(*a*.1) in the case of a property referred to in section 785.5.2, the amount established as proceeds of disposition of the property to the transferor and the cost of the property to the transferee under paragraph *c* of subsection 5 of section 132.2 of the Income Tax Act, except where subparagraph *b* applies; or";

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

"(1) the cost amount to the transferor of the property at the transfer time or, where the property is depreciable property, the lesser of its capital cost and its cost amount to the transferor immediately before the depreciables disposition time,";

(4) by replacing "in subparagraph *a*" in the third paragraph by "in subparagraph *a* or *a*.1".

(2) Subsection 1 applies in respect of a qualifying exchange that occurs after 31 December 1998.

65. (1) Section 985 of the Act is amended by replacing subparagraph *g* of the first paragraph by the following subparagraph:

"(*g*) subject to sections 985.0.1 and 985.0.2, a corporation all of the capital, property or shares (other than directors' qualifying shares) of which is owned by one or more entities (in this subparagraph referred to as "qualifying owners") each of which is, for the period, another corporation, a commission or an association to which subparagraph *f* applies, a corporation to which this subparagraph applies, a municipality in Canada, or a municipal or public body performing a function of government in Canada, where not more than 10% of the corporation's income for the period is from activities carried on outside

i. if subparagraph *f* applies to a qualifying owner, the geographical boundaries of the territory of the municipality or municipal or public body referred to in subparagraph *f* where it applies to each such qualifying owner,

ii. if this subparagraph applies to a qualifying owner, the geographical boundaries of the territory of a municipality or municipal or public body referred to in subparagraph iii or subparagraph *f*, as the case may be, where it applies to each such qualifying owner, and

iii. if a qualifying owner is a municipality in Canada, or a municipal or public body performing a function of government in Canada, the geographical boundaries of the territory of the municipality or municipal or public body."

(2) Subsection 1 applies to a taxation year that ends after 30 April 2004.

66. (1) The Act is amended by inserting the following section after section 985.0.0.1:

"**985.0.0.2.** If there is an amalgamation (within the meaning assigned by subsections 1 and 2 of section 544) of a particular corporation and one or more other corporations, each of which is a subsidiary wholly-owned corporation of the particular corporation, and immediately before the amalgamation, the particular corporation is a person to which section 985 does not apply because of section 985.0.0.1, the new corporation is deemed, for the purposes of section 985.0.0.1, to be the same corporation as the particular corporation."

(2) Subsection 1 applies in respect of an amalgamation that occurs after 4 October 2004.

67. (1) Section 998 of the Act, amended by section 355 of chapter 21 of the statutes of 2015, is again amended by replacing paragraph *c*.2 by the following paragraph:

"(*c*.2) a corporation all of the shares, and rights to acquire shares, of the capital stock of which were owned by one or more registered pension plans, by one or more trusts all the beneficiaries of which are registered pension plans, by one or more segregated fund trusts, within the meaning of subparagraph *k* of the first paragraph of section 835, all the beneficiaries of which are registered pension plans or by one or more prescribed persons, or, in the case of a corporation without share capital, all the property of which was held exclusively

for the benefit of one or more such plans and, in either case, without interruption from the later of 16 November 1978 and the date on which the corporation was incorporated, and which is a corporation that

i. was incorporated before 17 November 1978 solely for the administration of a registered pension plan or in connection with that plan, or

ii. has, without interruption from the later of 16 November 1978 and the date on which it was incorporated,

(1) limited its activities to acquiring, holding, maintaining, improving, leasing or managing capital property that is immovable property or real rights in such property — or real property or interests in such property — owned by the corporation, a registered pension plan or another corporation described in this paragraph, other than a corporation without share capital, and investing its funds in a partnership that limits its activities to acquiring, holding, maintaining, improving, leasing or managing capital property that is immovable property or real rights in such property — or real property or interests in such property — owned by the partnership,

(2) borrowed money solely for the purpose of earning income from immovable property or a real right in such property — or real property or an interest in such property, and

(3) made no investments other than investments in immovable property or a real right in such property — or real property or an interest in such property — or investments that a pension plan is permitted to make under the Pension Benefits Standards Act, 1985 (Revised Statutes of Canada, 1985, chapter 32, 2nd Supplement) or a similar law of a province,

iii. has made no investments other than investments that a pension plan is permitted to make under the Pension Benefits Standards Act, 1985 or a similar law of a province, and whose assets where at least 98% cash and investments, that has not issued bonds, notes, debentures or similar obligations or accepted deposits, and has derived at least 98% of its income for the period referred to in section 980 that is a taxation year of the corporation from, or from the disposition of, investments, or

iv. throughout the period referred to in section 980, has limited its activities to acquiring Canadian resource properties by purchase or by incurring Canadian exploration expenses or Canadian development expenses, or holding, exploring, developing, maintaining, improving, managing, operating or disposing of its Canadian resource properties, borrowed money solely for the purpose of earning income from Canadian resource properties and made no investments other than in Canadian resource properties, in property to be used in connection with Canadian resource properties acquired by purchase or by incurring Canadian exploration expenses or Canadian development expenses, in loans secured by Canadian resource properties for the purpose of acquiring, holding, exploring, developing, maintaining, improving, managing, operating or disposing of a Canadian resource property or in investments that a pension plan is permitted

to make under the Pension Benefits Standards Act, 1985 or a similar law of a province;".

(2) Subsection 1 applies to a taxation year that ends after 21 February 1994. However,

(1) where subparagraph ii of paragraph *c*.2 of section 998 of the Act applies to a taxation year that ends before 1 January 2001, it is to be read as follows:

"ii. has, without interruption from the later of 16 November 1978 and the date on which it was incorporated, limited its activities to acquiring, holding, maintaining, improving, leasing or managing capital property that is immovable property or an interest in such property owned by the corporation, a registered pension plan or another corporation described in this subparagraph, other than a corporation without share capital, borrowed money solely for the purpose of earning income from immovable property or an interest in such property, and made no investments other than investments in immovable property or an interest in such property or investments that a pension plan is permitted to make under the Pension Benefits Standards Act, 1985 (Revised Statutes of Canada, 1985, chapter 32, 2nd Supplement) or a similar law of a province,";

(2) where subparagraphs 1 to 3 of subparagraph ii of paragraph *c*.2 of section 998 of the Act apply before 26 June 2013, they are to be read as follows:

"(1) limited its activities to acquiring, holding, maintaining, improving, leasing or managing capital property that is immovable property or an interest in such property owned by the corporation, a registered pension plan or another corporation described in this paragraph, other than a corporation without share capital, and investing its funds in a partnership that limits its activities to acquiring, holding, maintaining, improving, leasing or managing capital property that is immovable property or an interest in such property owned by the partnership,

"(2) borrowed money solely for the purpose of earning income from immovable property or an interest in such property, and

"(3) made no investments other than investments in immovable property or an interest in such property or investments that a pension plan is permitted to make under the Pension Benefits Standards Act, 1985 (Revised Statutes of Canada, 1985, chapter 32, 2nd Supplement) or a similar law of a province,".

68. (1) Section 1010 of the Act, amended by section 130 of chapter 24 of the statutes of 2015, is again amended, in paragraph *a*.1 of subsection 2,

(1) by replacing subparagraph i by the following subparagraph:

"i. a redetermination of the taxpayer's tax by the Minister is required in accordance with section 1012 or 1012.2 or would have been required if the taxpayer had claimed an amount under that section within the prescribed time limit,";

(2) by adding the following subparagraph after subparagraph vii:

"viii. a redetermination of the taxpayer's tax is required to give effect to the application of any of Chapters VI to VI.2 of Title X of Book III; and".

(2) Paragraph 1 of subsection 1 applies to a taxation year that begins after 30 November 1999.

(3) Paragraph 2 of subsection 1 applies to a taxation year that ends after 4 March 2010.

(4) Despite sections 1010 to 1011 of the Act, where a taxpayer has made a valid election under paragraph *b* of section 53 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) in relation to section 34 of that Act, the Minister of Revenue shall, under Part I of the Taxation Act, make any assessments of the taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to paragraph 1 of subsection 1 and subsection 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

(5) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election referred to in subsection 4. For the purposes of section 21.4.7 of the Act in respect of such an election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 1 June 2016.

69. (1) Section 1012.1 of the Act, amended by section 359 of chapter 21 of the statutes of 2015, is again amended by inserting the following paragraph after paragraph *d*.1.0.0.1:

"(*d*.1.0.0.2) section 776.1.21 in respect of the unused portion of the tax credit, within the meaning of section 776.1.19, for a subsequent taxation year;".

(2) Subsection 1 has effect from 27 March 2015.

70. (1) The Act is amended by inserting the following section after section 1012.1.1:

"**1012.1.2.** Where section 1012 does not apply to a corporation, in relation to a particular taxation year, in respect of a particular amount referred to in paragraph *d*.1.0.0.2 of section 1012.1 relating to the unused portion of the tax credit, within the meaning of section 776.1.19, of the corporation for a subsequent taxation year but would apply to the corporation if it were read without reference to ", on or before the taxpayer's filing-due date for the subsequent taxation year in respect of that amount,", section 1012 is, in relation to the particular taxation year and in respect of the particular amount, to be read as follows:

“**1012.** If a corporation has filed for a particular taxation year the fiscal return required by section 1000 and, in a subsequent taxation year, a particular amount referred to in paragraph *d*.1.0.0.2 of section 1012.1, in respect of the unused portion of the tax credit, within the meaning of section 776.1.19, of the corporation for the subsequent taxation year is claimed as a deduction in computing the corporation’s tax payable for the particular taxation year by filing with the Minister, on or before the corporation’s filing-due date for the taxation year that includes the day on or before which it is required to file with the Minister the prescribed form containing prescribed information and any document issued by Investissement Québec for the purpose of determining the amount that the corporation is deemed to have paid to the Minister, in respect of the subsequent taxation year, under Division II.6.0.1.9 of Chapter III.1 of Title III, a prescribed form amending the fiscal return for the particular taxation year, the Minister shall, despite sections 1010 to 1011, for any relevant taxation year, other than a taxation year preceding the particular taxation year, redetermine the corporation’s tax to take into account the particular amount so claimed as a deduction.””

(2) Subsection 1 has effect from 27 March 2015.

71. (1) The Act is amended by inserting the following section after section 1012.3:

“**1012.4.** Where a corporation has filed for a particular taxation year the fiscal return required by section 1000, the corporation is deemed to have paid an amount to the Minister under Division II.6.0.1.9 of Chapter III.1 of Title III for the particular taxation year, a document to be issued by Investissement Québec for the purpose of determining the amount that the corporation is so deemed to have paid to the Minister has been issued after the corporation’s filing-due date in respect of the particular taxation year and a particular amount referred to in section 776.1.20 is claimed as a deduction in computing tax payable, by or on behalf of the corporation, for the particular taxation year by filing with the Minister, on or before the corporation’s filing-due date for the taxation year that includes the day on or before which it was required to file with the Minister the prescribed form containing prescribed information and any document issued by Investissement Québec for the purpose of determining the amount that the corporation is deemed to have paid to the Minister for the particular taxation year, under that Division II.6.0.1.9, a prescribed form amending the fiscal return for the particular taxation year, the Minister shall, despite sections 1010 to 1011, redetermine the corporation’s tax for the particular taxation year to take into account the particular amount so claimed as a deduction.”

(2) Subsection 1 has effect from 27 March 2015.

72. (1) Section 1015 of the Act, amended by section 361 of chapter 21 of the statutes of 2015, is again amended by inserting the following subparagraph after subparagraph *e*.3 of the second paragraph:

"(*e*.4) an amount paid under a program referred to in section 313.14;".

(2) Subsection 1 has effect from 19 June 2014.

73. Section 1026.0.2 of the Act, amended by section 362 of chapter 21 of the statutes of 2015, is again amended by replacing the definition of "net tax owing" in the first paragraph by the following definition:

""net tax owing" by an individual for a taxation year means the amount by which the amount described in the second paragraph is exceeded by the tax payable by the individual for the year under this Part and Parts III.15 and III.15.2, determined without reference to the specified tax consequences for the year, section 313.11 and Chapter II.1 of Title VI of Book III, but with reference to the amount that the individual could deduct from the individual's tax otherwise payable for the year under section 776.41.5 if the individual's eligible spouse for the year were not required to include an amount in computing income for the year under section 313.11."

74. Section 1026.3 of the Act is replaced by the following section:

"**1026.3.** For the purposes of sections 1025 and 1026, the individual's tax for the year estimated in accordance with section 1004 is to be determined without reference to section 313.11 and Chapter II.1 of Title VI of Book III, but with reference to the amount that the individual could deduct from the individual's tax otherwise payable for the year under section 776.41.5 if the individual's eligible spouse for the year were not required to include an amount in computing income for the year under section 313.11."

75. (1) Section 1029.6.0.1 of the Act, amended by section 364 of chapter 21 of the statutes of 2015, is again amended, in the first paragraph,

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

"(*a*) where, in respect of a particular expenditure or particular costs, an amount is deducted in computing a taxpayer's tax payable for a taxation year, is deemed under any of Divisions II to II.6.0.1.6, II.6.0.1.8 to II.6.2, II.6.4.2, II.6.5, II.6.5.3, II.6.5.7 and II.6.14.2 to II.6.15 to have been paid to the Minister by the taxpayer, or is deemed under section 34.1.9 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) to have been an overpayment to the Minister by the taxpayer, no other amount may be deemed to have been paid to the Minister by the taxpayer for any taxation year under any of those divisions, or be deemed to have been an overpayment to the Minister by the taxpayer under that section 34.1.9, in respect of all or part of a cost, an expenditure or costs included in the particular expenditure or the particular costs, except for (in the case of an amount deducted in computing a taxpayer's tax payable for a taxation year under Title III.4 of Book V) an amount deemed to have been paid by the taxpayer for the year under Division II.6.0.1.9;";

(2) by adding the following subparagraph after subparagraph *e*:

"(*f*) for the purposes of a particular division of this chapter, a particular amount included in computing an individual's income from an office or employment under Chapter II of Title II of Book III may not be taken into account in computing a particular expenditure that includes the particular amount in respect of which an amount is deemed to have been paid by a taxpayer for a taxation year under the particular division if

i. the particular expenditure is wages, within the meaning of the first paragraph of section 1029.8.36.0.3.72, or a salary or wages, within the meaning of the first paragraph of section 1029.8.33.11.11, and

ii. the particular amount is the value of a benefit that the taxpayer did not pay in currency."

(2) Paragraph 1 of subsection 1 has effect from 27 March 2015.

(3) Paragraph 2 of subsection 1 applies to a taxation year or a fiscal period of a partnership that begins after 26 March 2015.

76. (1) Section 1029.6.0.1.2 of the Act is amended

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

"**1029.6.0.1.2.** Subject to any special provisions in this chapter, a taxpayer may be deemed to have paid an amount to the Minister on account of the taxpayer's tax payable for a particular taxation year under any of Divisions II to II.6.15 (in this paragraph referred to as the "particular division"), only if the taxpayer files with the Minister the prescribed form containing prescribed information and, if applicable, a copy of each agreement, certificate, favourable advance ruling, qualification certificate, rate schedule, receipt or report the taxpayer is required to file in accordance with that division on or before the day that is 12 months after the taxpayer's filing-due date for the particular year or, if it is later, either of the following days:

(*a*) where a favourable advance ruling, which the taxpayer is required to file with the Minister in accordance with the particular division, is issued by the Société de développement des entreprises culturelles, the day that is 3 months after the date on which the ruling was given; or

(*b*) in any other case, the day that is 3 months after the date on which the certificate or qualification certificate that the taxpayer is required to file with the Minister in accordance with the particular division is issued.";

(2) by striking out the second paragraph;

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

"For the purposes of the first paragraph, a taxpayer is deemed to have filed with the Minister the prescribed form containing prescribed information and,

if applicable, a copy of the documents referred to in the first paragraph within the time limit provided for in that paragraph that applies to the taxpayer for a taxation year so as to be deemed to have paid an amount to the Minister for the year in respect of a cost, an expenditure or any costs under a provision of any of Divisions II to II.6.15 (in this paragraph referred to as the "particular provision"), if

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

(*b*) the taxpayer has filed with the Minister the prescribed form containing prescribed information and, if applicable, a copy of the documents referred to in the first paragraph within that time limit so as to be deemed to have paid an amount to the Minister for the year in respect of the cost, expenditure or costs under a provision of any of Divisions II to II.6.15 other than the particular provision."

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

77. (1) Section 1029.6.0.1.7 of the Act is replaced by the following section:

"**1029.6.0.1.7.** For the purposes of this chapter, the following rules apply:

(*a*) a partnership is deemed, at a particular time, to be a corporation whose taxation year corresponds to the partnership's fiscal period and all the voting shares in the capital stock of which are owned at that time by each member of the partnership in a proportion equal to the agreed proportion in respect of the member for the partnership's fiscal period that includes that time; and

(*b*) a trust is deemed, at a particular time, to be a corporation all the voting shares in the capital stock of which

i. in the case of a testamentary trust under which one or more beneficiaries are entitled to receive all of the income of the trust that arose before the date of death of one or the last surviving of those beneficiaries (in this paragraph referred to as the "distribution date") and under which no other person can, before the distribution date, receive or otherwise obtain the enjoyment of any of the income or capital of the trust,

(1) are owned at that time by such a beneficiary, if that beneficiary's share of the income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, and if that time occurs before the distribution date, or

(2) are owned at that time by such a beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of the beneficial interests in the trust of all the beneficiaries, if subparagraph 1 does not apply and that time occurs before the distribution date,

ii. if a beneficiary's share of the accumulating income or capital of the trust depends on the exercise by any person of, or the failure by any person to exercise, a power to appoint, are owned at that time by the beneficiary, unless subparagraph i applies and that time occurs before the distribution date,

iii. in any case where subparagraph ii does not apply, are owned at that time by the beneficiary in a proportion equal to the proportion that the fair market value of the beneficial interest in the trust of the beneficiary is of the fair market value of all beneficial interests in the trust, unless subparagraph i applies and that time occurs before the distribution date, and

iv. in the case of a trust referred to in section 467, are owned at that time by the person referred to in that section from whom property of the trust or property for which property of the trust was substituted was directly or indirectly received."

(2) Subsection 1 applies to a taxation year or a fiscal period that ends after 26 March 2015.

78. (1) The Act is amended by inserting the following section after section 1029.6.0.1.7:

"**1029.6.0.1.7.1.** Where, under a provision of this chapter, an activity, business, property or service entitles a member of a partnership to an amount deemed to have been paid to the Minister for a taxation year, for the purpose of determining such an amount under any provision of this chapter, the partnership's attributes are to be taken into account as though they were those of the member of the partnership."

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015 and in which a fiscal period of a partnership ends.

79. (1) Section 1029.6.0.6 of the Act, amended by section 98 of chapter 10 of the statutes of 2013 and section 370 of chapter 21 of the statutes of 2015, is again amended by striking out subparagraphs *h*.1 to *h*.3 of the fourth paragraph.

(2) Subsection 1 applies from the taxation year 2017.

80. (1) The Act is amended by inserting the following section before section 1029.6.0.7:

“**1029.6.0.6.2.** Where the amounts listed in the second paragraph are to be used for a particular period of 12 months beginning on 1 July of a taxation year subsequent to the taxation year 2016, they are to be adjusted annually in such a manner that each amount used for the particular period is equal to the total of the amount used for the preceding 12-month period and the product obtained by multiplying that latter amount by the factor determined under section 1029.6.0.6 for the taxation year in which the particular period begins.

The amounts to which the first paragraph refers are

(*a*) the amounts of $117, $135, $283, $360, $548, $665 and $1,664, wherever they are mentioned in section 1029.8.116.16;

(*b*) the amount of $33,685 mentioned in section 1029.8.116.16; and

(*c*) the amount of $20,540 mentioned in section 1029.8.116.34.”

(2) Subsection 1 applies to a period that begins after 30 June 2017.

81. (1) Section 1029.6.0.7 of the Act, amended by section 99 of chapter 10 of the statutes of 2013 and section 371 of chapter 21 of the statutes of 2015, is replaced by the following section:

“**1029.6.0.7.** If the amount that results from the adjustment provided for in section 1029.6.0.6, in respect of the amounts mentioned in subparagraphs *a*, *b*, *b*.1, *b*.3, *b*.6, *b*.7, *c* to *f*, *j*, *l* and *m* of the fourth paragraph of that section, or from the adjustment provided for in section 1029.6.0.6.2, in respect of the amounts mentioned in subparagraphs *b* and *c* of the second paragraph of that section, is not a multiple of $5, it is to be rounded to the nearest multiple of $5 or, if it is equidistant from two such multiples, to the higher multiple.

If the amount that results from the adjustment provided for in section 1029.6.0.6, in respect of the amounts mentioned in subparagraphs *a*.1, *b*.2, *b*.5, *g*, *h*, *k* and *n* of the fourth paragraph of that section, or from the adjustment provided for in section 1029.6.0.6.2, in respect of the amounts mentioned in subparagraph *a* of the second paragraph of that section, is not a multiple of $1, it is to be rounded to the nearest multiple of $1 or, if it is equidistant from two such multiples, to the higher multiple.”

(2) Subsection 1 applies from the taxation year 2017.

82. (1) Section 1029.8.0.0.1 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

“**1029.8.0.0.1.** A taxpayer may be deemed to have paid to the Minister an amount on account of the taxpayer’s tax payable for a taxation year under section 1029.7 or 1029.8 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 that section, only if the taxpayer files with the Minister a return,

in the prescribed form referred to in the first paragraph of section 1029.6.0.1.2 and within the time limit provided for in that paragraph that applies to the taxpayer for the year, containing the following information:".

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

83. (1) Section 1029.8.6 of the Act, amended by section 387 of chapter 21 of the statutes of 2015, is again amended by replacing "28%" in the portion of the first paragraph before subparagraph *a* by "14%".

(2) Subsection 1 applies in respect of an expenditure incurred after 2 December 2014 in relation to a contract entered into after that date.

84. (1) The Act is amended by inserting the following sections before section 1029.8.7:

"**1029.8.6.2.** Where the taxpayer to which section 1029.8.6 applies is a corporation that has been, throughout the taxation year referred to in that section, a corporation that is not controlled, directly or indirectly in any manner whatever, by one or more persons not resident in Canada and the assets shown in its financial statements submitted to the shareholders or, if such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, that would be shown had such financial statements been prepared in accordance with generally accepted accounting principles, for its preceding taxation year or, if the corporation is in its first fiscal period, at the beginning of its first fiscal period, were less than $75,000,000, the percentage of 14% mentioned in the first paragraph of that section is to be replaced by the percentage determined by the following formula, to the extent that it is applied to any of the amounts described in the first paragraph of section 1029.8.6 which does not exceed the expenditure limit of the corporation for the year:

$$30\% - \{[(A - \$50{,}000{,}000) \times 16\%]/\$25{,}000{,}000\}.$$

In the formula in the first paragraph, A is the greater of $50,000,000 and the assets of the corporation determined as provided in this division.

Where the corporation referred to in the first paragraph is a cooperative, the first paragraph is to be read as if "submitted to the shareholders" were replaced by "submitted to the members".

"**1029.8.6.3.** For the purposes of section 1029.8.6.2, in computing the assets of a corporation, the amount representing the surplus reassessment of its property and the amount of its incorporeal assets are to be subtracted, to the extent that the amount shown in their respect exceeds the expenditure made in their respect.

For the purposes of the first paragraph, where all or part of an expenditure made in respect of incorporeal assets consists of shares of the corporation's or cooperative's capital stock, all or the part of the expenditure, as the case may be, is deemed to be nil.

"**1029.8.6.4.** For the purposes of section 1029.8.6.2, the assets of a corporation that is associated in a taxation year with one or more other corporations are equal to the amount by which the aggregate of the assets of the corporation and those of each corporation associated with it, determined in accordance with sections 1029.8.6.2 and 1029.8.6.3, exceeds the aggregate of the amount of investments the corporations own in each other and the balance of accounts between the corporations.

"**1029.8.6.5.** For the purposes of sections 1029.8.6.2 to 1029.8.6.4, where a corporation or a corporation with which it is associated reduces its assets by any transaction in a taxation year and, but for that reduction, section 1029.8.6.2 would not apply to the corporation, the assets are deemed not to have been so reduced unless the Minister decides otherwise.

"**1029.8.6.6.** For the purposes of section 1029.8.6.2, the expenditure limit of a particular corporation for a taxation year equals $3,000,000, unless the particular corporation is associated in the year with one or more other corporations that are not controlled, directly or indirectly, in any manner whatever by one or more persons not resident in Canada, in which case, subject to sections 1029.8.6.7 to 1029.8.6.9, its expenditure limit for the year is nil.

"**1029.8.6.7.** Where all of the corporations that are associated with each other in a taxation year and to which section 1029.8.6.6 applies have filed with the Minister, in the prescribed form, an agreement whereby, for the purposes of section 1029.8.6.2, they allocate an amount to one or more of them for the taxation year and the amount or the aggregate of the amounts so allocated, as the case may be, equals $3,000,000, the expenditure limit for the year of each of the corporations is equal to the amount so allocated to it.

"**1029.8.6.8.** Where any of the corporations that are associated with each other in a taxation year and to which section 1029.8.6.6 applies fails to file with the Minister the agreement referred to in section 1029.8.6.7 within 30 days after notice in writing by the Minister is forwarded to any of them that such an agreement is required in determining the amount deemed to have been paid to the Minister on account of the corporation's tax payable for the year under this Part, the Minister shall, for the purposes of section 1029.8.6.2, allocate an amount to one or more of them for the year, which amount or the aggregate of which amounts, as the case may be, must be equal to $3,000,000, and in any such case the expenditure limit for the year of each of the corporations equals the amount so allocated to it.

"**1029.8.6.9.** Despite any other provision of this division, the following rules apply:

(*a*) where a corporation that is not controlled, directly or indirectly, in any manner whatever by one or more persons not resident in Canada (in this section referred to as "the first corporation") has more than one taxation year ending in the same calendar year and it is associated in two or more of those taxation years with another such corporation that has a taxation year ending in that calendar year, the expenditure limit of the first corporation for each taxation year in which it is associated with the other corporation ending in that calendar year is, subject to paragraph *b*, an amount equal to its expenditure limit for the first such taxation year determined without reference to paragraph *b*; and

(*b*) where a corporation that is not controlled, directly or indirectly, in any manner whatever by one or more persons not resident in Canada has a taxation year that is less than 51 weeks, its expenditure limit for the year is equal to that proportion of its expenditure limit for the year determined without reference to this paragraph that the number of days in the year is of 365."

(2) Subsection 1 has effect from 3 December 2014.

85. (1) Section 1029.8.7 of the Act, amended by section 388 of chapter 21 of the statutes of 2015, is again amended by replacing "28%" in the portion of the first paragraph before subparagraph *a* by "14%".

(2) Subsection 1 applies in respect of an expenditure incurred after 2 December 2014 in relation to a contract entered into after that date.

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

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

"(*a*) the taxpayer has filed with the Minister the prescribed form containing prescribed information and, if applicable, a copy of each agreement, certificate, favourable advance ruling, qualification certificate, rate schedule, receipt or report within the time limit provided for in the first paragraph of section 1029.6.0.1.2 that applies to the taxpayer for a taxation year, so as to be deemed to have paid an amount to the Minister for the year under any of Divisions II.5.1 to II.6.15 in respect of an expenditure incurred under the contract; and";

(2) by replacing "sixth" in the sixth paragraph by "fourth".

(2) Paragraph 1 of subsection 1 applies to a taxation year that begins after 26 March 2015.

(3) Paragraph 2 of subsection 1 applies in respect of an expenditure incurred or borne after 13 March 2008 for scientific research and experimental development undertaken after that date.

87. (1) Section 1029.8.9.0.3 of the Act, amended by section 391 of chapter 21 of the statutes of 2015, is again amended by replacing "28%" in the first paragraph by "14%".

(2) Subsection 1 applies in respect of an expenditure incurred by a taxpayer after 2 December 2014 for a taxation year that begins after that date.

88. (1) The Act is amended by inserting the following sections after section 1029.8.9.0.3:

"**1029.8.9.0.3.1.** Where the taxpayer to which section 1029.8.9.0.3 applies is a corporation that has been, throughout the taxation year referred to in that section, a corporation that is not controlled, directly or indirectly in any manner whatever, by one or more persons not resident in Canada and the assets shown in its financial statements submitted to the shareholders or, if such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, that would be shown had such financial statements been prepared in accordance with generally accepted accounting principles, for its preceding taxation year or, if the corporation is in its first fiscal period, at the beginning of its first fiscal period, were less than $75,000,000, the percentage of 14% mentioned in the first paragraph of that section is to be replaced by the percentage determined by the following formula, to the extent that it is applied to the total of the amounts described in the first paragraph of section 1029.8.9.0.3 which does not exceed the expenditure limit of the corporation for the year:

$$30\% - \{[(A - \$50{,}000{,}000) \times 16\%]/\$25{,}000{,}000\}.$$

In the formula in the first paragraph, A is the greater of $50,000,000 and the assets of the corporation determined as provided in this division.

Where the corporation referred to in the first paragraph is a cooperative, the first paragraph is to be read as if "submitted to the shareholders" were replaced by "submitted to the members".

"**1029.8.9.0.3.2.** For the purposes of section 1029.8.9.0.3.1, in computing the assets of a corporation, the amount representing the surplus reassessment of its property and the amount of its incorporeal assets are to be subtracted, to the extent that the amount shown in their respect exceeds the expenditure made in their respect.

For the purposes of the first paragraph, where all or part of an expenditure made in respect of incorporeal assets consists of shares of the corporation's or cooperative's capital stock, all or the part of the expenditure, as the case may be, is deemed to be nil.

"**1029.8.9.0.3.3.** For the purposes of section 1029.8.9.0.3.1, the assets of a corporation that is associated in a taxation year with one or more other corporations are equal to the amount by which the aggregate of the assets of the corporation and those of each corporation associated with it, determined in accordance with sections 1029.8.9.0.3.1 and 1029.8.9.0.3.2, exceeds the aggregate of the amount of investments the corporations own in each other and the balance of accounts between the corporations.

"**1029.8.9.0.3.4.** For the purposes of sections 1029.8.9.0.3.1 to 1029.8.9.0.3.3, where a corporation or a corporation with which it is associated reduces its assets by any transaction in a taxation year and, but for that reduction, section 1029.8.9.0.3.1 would not apply to the corporation, the assets are deemed not to have been so reduced unless the Minister decides otherwise.

"**1029.8.9.0.3.5.** For the purposes of section 1029.8.9.0.3.1, the expenditure limit of a particular corporation for a taxation year equals $3,000,000, unless the particular corporation is associated in the year with one or more other corporations that are not controlled, directly or indirectly, in any manner whatever by one or more persons not resident in Canada, in which case, subject to sections 1029.8.9.0.3.6 to 1029.8.9.0.3.8, its expenditure limit for the year is nil.

"**1029.8.9.0.3.6.** Where all of the corporations that are associated with each other in a taxation year and to which section 1029.8.9.0.3.5 applies have filed with the Minister, in the prescribed form, an agreement whereby, for the purposes of section 1029.8.9.0.3.1, they allocate an amount to one or more of them for the taxation year and the amount or the aggregate of the amounts so allocated, as the case may be, equals $3,000,000, the expenditure limit for the year of each of the corporations is equal to the amount so allocated to it.

"**1029.8.9.0.3.7.** Where any of the corporations that are associated with each other in a taxation year and to which section 1029.8.9.0.3.5 applies fails to file with the Minister the agreement referred to in section 1029.8.9.0.3.6 within 30 days after notice in writing by the Minister is forwarded to any of them that such an agreement is required in determining the amount deemed to have been paid to the Minister on account of the corporation's tax payable for the year under this Part, the Minister shall, for the purposes of section 1029.8.9.0.3.1, allocate an amount to one or more of them for the year, which amount or the aggregate of which amounts, as the case may be, must be equal to $3,000,000, and in any such case the expenditure limit for the year of each of the corporations equals the amount so allocated to it.

"**1029.8.9.0.3.8.** Despite any other provision of this division, the following rules apply:

(*a*) where a corporation that is not controlled, directly or indirectly, in any manner whatever by one or more persons not resident in Canada (in this section referred to as "the first corporation") has more than one taxation year ending

in the same calendar year and it is associated in two or more of those taxation years with another such corporation that has a taxation year ending in that calendar year, the expenditure limit of the first corporation for each taxation year in which it is associated with the other corporation ending in that calendar year is, subject to paragraph *b*, an amount equal to its expenditure limit for the first such taxation year determined without reference to paragraph *b*; and

(*b*) where a corporation that is not controlled, directly or indirectly, in any manner whatever by one or more persons not resident in Canada has a taxation year that is less than 51 weeks, its expenditure limit for the year is equal to that proportion of its expenditure limit for the year determined without reference to this paragraph that the number of days in the year is of 365."

(2) Subsection 1 has effect from 3 December 2014.

89. (1) Section 1029.8.9.0.4 of the Act, amended by section 392 of chapter 21 of the statutes of 2015, is again amended by replacing "28%" in the first paragraph by "14%".

(2) Subsection 1 applies in respect of an expenditure incurred by a partnership after 2 December 2014 for a fiscal period that begins after that date.

90. (1) Section 1029.8.16.1.4 of the Act, amended by section 398 of chapter 21 of the statutes of 2015, is again amended by replacing "28%" in the portion of the first paragraph before subparagraph *a* by "14%".

(2) Subsection 1 applies in respect of an expenditure incurred after 2 December 2014 in relation to an agreement entered into after that date or, if applicable, to the extension or renewal of an agreement after that date.

91. (1) The Act is amended by inserting the following sections after section 1029.8.16.1.4:

"**1029.8.16.1.4.1.** Where the taxpayer to which section 1029.8.16.1.4 applies is a corporation that has been, throughout the taxation year referred to in that section, a corporation that is not controlled, directly or indirectly in any manner whatever, by one or more persons not resident in Canada and the assets shown in its financial statements submitted to the shareholders or, if such financial statements have not been prepared, or have not been prepared in accordance with generally accepted accounting principles, that would be shown had such financial statements been prepared in accordance with generally accepted accounting principles, for its preceding taxation year or, if the corporation is in its first fiscal period, at the beginning of its first fiscal period, were less than $75,000,000, the percentage of 14% mentioned in the first paragraph of that section is to be replaced by the percentage determined by the following formula, to the extent that it is applied to the aggregate determined under the first paragraph of section 1029.8.16.1.4 which does not exceed the expenditure limit of the corporation for the year:

$30\% - \{[(A - \$50,000,000) \times 16\%]/\$25,000,000\}$.

In the formula in the first paragraph, A is the greater of $50,000,000 and the assets of the corporation determined as provided in this division.

Where the corporation referred to in the first paragraph is a cooperative, the first paragraph is to be read as if "submitted to the shareholders" were replaced by "submitted to the members".

"**1029.8.16.1.4.2.** For the purposes of section 1029.8.16.1.4.1, in computing the assets of a corporation, the amount representing the surplus reassessment of its property and the amount of its incorporeal assets are to be subtracted, to the extent that the amount shown in their respect exceeds the expenditure made in their respect.

For the purposes of the first paragraph, where all or part of an expenditure made in respect of incorporeal assets consists of shares of the corporation's or cooperative's capital stock, all or the part of the expenditure, as the case may be, is deemed to be nil.

"**1029.8.16.1.4.3.** For the purposes of section 1029.8.16.1.4.1, the assets of a corporation that is associated in a taxation year with one or more other corporations are equal to the amount by which the aggregate of the assets of the corporation and those of each corporation associated with it, determined in accordance with sections 1029.8.16.1.4.1 and 1029.8.16.1.4.2, exceeds the aggregate of the amount of investments the corporations own in each other and the balance of accounts between the corporations.

"**1029.8.16.1.4.4.** For the purposes of sections 1029.8.16.1.4.1 to 1029.8.16.1.4.3, where a corporation or a corporation with which it is associated reduces its assets by any transaction in a taxation year and, but for that reduction, section 1029.8.16.1.4.1 would not apply to the corporation, the assets are deemed not to have been so reduced unless the Minister decides otherwise.

"**1029.8.16.1.4.5.** For the purposes of section 1029.8.16.1.4.1, the expenditure limit of a particular corporation for a taxation year equals $3,000,000, unless the particular corporation is associated in the year with one or more other corporations that are not controlled, directly or indirectly, in any manner whatever by one or more persons not resident in Canada, in which case, subject to sections 1029.8.16.1.4.6 to 1029.8.16.1.4.8, its expenditure limit for the year is nil.

"**1029.8.16.1.4.6.** Where all of the corporations that are associated with each other in a taxation year and to which section 1029.8.16.1.4.5 applies have filed with the Minister, in the prescribed form, an agreement whereby, for the purposes of section 1029.8.16.1.4.1, they allocate an amount to one or more of them for the taxation year and the amount or the aggregate of the amounts so allocated, as the case may be, equals $3,000,000, the expenditure

limit for the year of each of the corporations is equal to the amount so allocated to it.

"**1029.8.16.1.4.7.** Where any of the corporations that are associated with each other in a taxation year and to which section 1029.8.16.1.4.5 applies fails to file with the Minister the agreement referred to in section 1029.8.16.1.4.6 within 30 days after notice in writing by the Minister is forwarded to any of them that such an agreement is required in determining the amount deemed to have been paid to the Minister on account of the corporation's tax payable for the year under this Part, the Minister shall, for the purposes of section 1029.8.16.1.4.1, allocate an amount to one or more of them for the year, which amount or the aggregate of which amounts, as the case may be, must be equal to $3,000,000, and in any such case the expenditure limit for the year of each of the corporations equals the amount so allocated to it.

"**1029.8.16.1.4.8.** Despite any other provision of this division, the following rules apply:

(*a*) where a corporation that is not controlled, directly or indirectly, in any manner whatever by one or more persons not resident in Canada (in this section referred to as "the first corporation") has more than one taxation year ending in the same calendar year and it is associated in two or more of those taxation years with another such corporation that has a taxation year ending in that calendar year, the expenditure limit of the first corporation for each taxation year in which it is associated with the other corporation ending in that calendar year is, subject to paragraph *b*, an amount equal to its expenditure limit for the first such taxation year determined without reference to paragraph *b*; and

(*b*) where a corporation that is not controlled, directly or indirectly, in any manner whatever by one or more persons not resident in Canada has a taxation year that is less than 51 weeks, its expenditure limit for the year is equal to that proportion of its expenditure limit for the year determined without reference to this paragraph that the number of days in the year is of 365."

(2) Subsection 1 has effect from 3 December 2014.

92. (1) Section 1029.8.16.1.5 of the Act, amended by section 399 of chapter 21 of the statutes of 2015, is again amended by replacing "28%" in the portion of the first paragraph before subparagraph *a* by "14%".

(2) Subsection 1 applies in respect of an expenditure incurred after 2 December 2014 in relation to an agreement entered into after that date or, if applicable, to the extension or renewal of an agreement after that date.

93. (1) The Act is amended by replacing the heading of Division II.4 of Chapter III.1 of Title III of Book IX of Part I by the following heading:

"GOVERNMENT ASSISTANCE, NON-GOVERNMENT ASSISTANCE, CONTRACT PAYMENT AND OTHER RULES RELATING TO TAX CREDITS FOR SCIENTIFIC RESEARCH AND EXPERIMENTAL DEVELOPMENT".

(2) Subsection 1 has effect from 3 December 2014.

94. (1) The Act is amended by inserting the following heading after the heading of Division II.4 of Chapter III.1 of Title III of Book IX of Part I:

"§1.—*Interpretation*".

(2) Subsection 1 has effect from 3 December 2014.

95. (1) The Act is amended by inserting the following heading before section 1029.8.18:

"§2.—*Reduction attributable to a contract payment, government assistance or non-government assistance*".

(2) Subsection 1 has effect from 3 December 2014.

96. (1) The Act is amended by inserting the following heading after section 1029.8.18.0.1:

"§3.—*Repayment of government assistance or non-government assistance*".

(2) Subsection 1 has effect from 3 December 2014.

97. (1) The Act is amended by inserting the following heading after section 1029.8.18.3:

"§4.—*Rules relating to contributions and other similar reduction rules*".

(2) Subsection 1 has effect from 3 December 2014.

98. (1) Section 1029.8.19.2 of the Act is amended by replacing "sixth" in the fifth and sixth paragraphs by "fourth".

(2) Subsection 1 applies in respect of an expenditure incurred or borne after 13 March 2008 for scientific research and experimental development work undertaken after that date.

99. (1) The Act is amended by inserting the following after section 1029.8.19.7:

"§5.—*Expenditure exclusion threshold*

"**1029.8.19.8.** In this subdivision,

"exclusion threshold" applicable to a taxpayer for a taxation year or to a partnership for a fiscal period means the amount determined under section 1029.8.19.9 in respect of the taxpayer for the year or of the partnership for the fiscal period, as the case may be;

"reducible expenditures" of a taxpayer for a taxation year that begins after 2 December 2014 or of a partnership for a fiscal period that begins after that date means the aggregate of all amounts each of which is an expenditure incurred by the taxpayer or the partnership that is attributable to the year or the fiscal period, as the case may be, and that is

(*a*) wages referred to in subparagraph *a* of the first paragraph of section 1029.7 or 1029.8 or a portion of a consideration referred to in any of subparagraphs *b* to *i* of the first paragraph of either of those sections;

(*b*) an expenditure referred to in paragraph *d*.1 of section 1029.8.1;

(*c*) an eligible fee or an eligible fee balance within the meaning assigned to those expressions by section 1029.8.9.0.2; or

(*d*) a qualified expenditure within the meaning assigned to that expression by the first paragraph of section 1029.8.16.1.1.

For the purposes of the definition of "reducible expenditures" in the first paragraph, an expenditure incurred after 2 December 2014 under a contract or agreement entered into on or before that date in respect of scientific research and experimental development does not constitute an expenditure described in the definition of that expression.

"**1029.8.19.9.** The amount to which the definition of "exclusion threshold" in the first paragraph of section 1029.8.19.8 refers in respect of a taxpayer for a taxation year or of a partnership for a fiscal period is equal to the amount determined by the formula

$50,000 + [$175,000 × (A – $50,000,000)/$25,000,000].

In the formula in the first paragraph, A is the lesser of $75,000,000 and the taxpayer's or the partnership's assets, as the case may be, shown in the taxpayer's or partnership's financial statements submitted, if the taxpayer is a corporation, to the shareholders or, if the taxpayer is a partnership, to the partnership's members, or, if such financial statements have not been prepared or have not been prepared in accordance with generally accepted accounting principles, that would be shown had such financial statements been prepared in accordance with generally accepted accounting principles, for the taxpayer's preceding taxation year or the partnership's preceding fiscal period, as the case may be, or, if the taxpayer or the partnership is in its first fiscal period, at the beginning of its fiscal period.

Where the taxpayer referred to in the second paragraph is a cooperative, the second paragraph is to be read as if "to the shareholders" were replaced by "to the members".

For the purposes of the second paragraph, if the assets of a taxpayer for a taxation year or of a partnership for a fiscal period is less than $50,000,000, they are deemed to be equal to $50,000,000.

"**1029.8.19.10.** In computing a taxpayer's or a partnership's assets, for the purposes of section 1029.8.19.9, the amount of the surplus reassessment of its property and the amount of its incorporeal assets are to be subtracted, to the extent that the amount designated in their respect exceeds the expenditure made in their respect.

For the purposes of the first paragraph, all or part of an expenditure made in respect of a taxpayer's or a partnership's incorporeal assets is deemed to be nil if all or part of that expenditure consists

(*a*) in the case of a taxpayer that is a corporation or a cooperative, as applicable, of a share of the taxpayer's capital stock; or

(*b*) in the case of a partnership, of an interest in the partnership.

"**1029.8.19.11.** For the purposes of section 1029.8.19.9, where a taxpayer or a partnership reduces its assets by any transaction and, but for that reduction, the exclusion threshold applicable to the taxpayer for a taxation year or to the partnership for a fiscal period would be greater, the assets are deemed not to have been so reduced unless the Minister decides otherwise.

"**1029.8.19.12.** If a taxation year of a taxpayer or a fiscal period of a partnership has fewer than 51 weeks, the amount determined under section 1029.8.19.9 in respect of the taxpayer for the year or of the partnership for the fiscal period, as the case may be, is to be replaced by the proportion of that amount that the number of days in the year or the fiscal period, as the case may be, is of 365.

"**1029.8.19.13.** For the purpose of computing the amount that a taxpayer is deemed to have paid to the Minister for a taxation year that begins after 2 December 2014, under any of sections 1029.7, 1029.8.6, 1029.8.9.0.3 and 1029.8.16.1.4 (in this section referred to as a "particular provision"), the following rules apply:

(*a*) the aggregate of all amounts each of which is the amount of wages that are, or of a portion of a consideration that is, referred to in any of subparagraphs *a* to *i* of the first paragraph of section 1029.7 and that is included in the taxpayer's reducible expenditures for the year, determined with reference to subdivisions 2, 4 and 6, is to be reduced by the lesser of the exclusion threshold applicable to the taxpayer for the year and the aggregate of those amounts for the year;

(*b*) the aggregate of all amounts each of which is the amount of an expenditure that is referred to in subparagraph *a* or *b* of the first paragraph of section 1029.8.6 and that is included in the taxpayer's reducible expenditures for the year, determined with reference to subdivisions 2, 4 and 6, is to be reduced by the lesser of the exclusion threshold applicable to the taxpayer for the year and the aggregate of those amounts for the year;

(*c*) the aggregate of all amounts each of which is the amount of an eligible fee or eligible fee balance, within the meaning assigned to those expressions by section 1029.8.9.0.2, that is included in the taxpayer's reducible expenditures for the year, determined with reference to subdivisions 2, 4 and 6, is to be reduced by the lesser of the exclusion threshold applicable to the taxpayer for the year and the aggregate of those amounts for the year;

(*d*) the aggregate of all amounts each of which is the amount of an expenditure that is referred to in any of subparagraphs *a* to *c* of the first paragraph of section 1029.8.16.1.4 and that is included in the taxpayer's reducible expenditures for the year, determined with reference to subdivisions 2, 4 and 6, is to be reduced by the lesser of the exclusion threshold applicable to the taxpayer for the year and the aggregate of those amounts for the year; and

(*e*) where the taxpayer is a corporation, the taxpayer's expenditure limit for the year, determined for the purposes of any of sections 1029.7.2, 1029.8.6.2, 1029.8.9.0.3.1 and 1029.8.16.1.4.1, is to be reduced by the amount of the reduction, determined for the year in respect of the taxpayer under any of subparagraphs *a* to *d*, that relates to that expenditure limit.

For the purposes of the first paragraph, where the amount of a taxpayer's reducible expenditures for a taxation year is greater than the exclusion threshold applicable to the taxpayer for the year and the taxpayer may be deemed, but for this subdivision, to have paid an amount to the Minister for the year under more than one particular provision, the exclusion threshold otherwise applicable to the taxpayer for the year is deemed to be equal, in relation to each particular provision, to the amount determined by the formula

$A \times B/C$.

In the formula in the second paragraph,

(*a*) A is the exclusion threshold that would otherwise be applicable to the taxpayer for the year;

(*b*) B is the aggregate of all amounts each of which is an expenditure—referred to in any of paragraphs *a* to *d* of the definition of "reducible expenditures" in the first paragraph of section 1029.8.19.8—of the taxpayer for the year in relation to the particular provision; and

(*c*) C is the taxpayer's reducible expenditures for the year.

"**1029.8.19.14.** For the purpose of computing the amount that a taxpayer that is a member of a partnership is deemed to have paid to the Minister for a taxation year in which a fiscal period of the partnership that begins after 2 December 2014 ends, under any of sections 1029.8, 1029.8.7, 1029.8.9.0.4 and 1029.8.16.1.5 (in this section referred to as a "particular provision"), the following rules apply:

(*a*) the aggregate of all amounts each of which is the amount of the taxpayer's share of wages that are, or of a portion of a consideration that is, referred to in any of subparagraphs *a* to *i* of the first paragraph of section 1029.8 and that is included in the partnership's reducible expenditures for the fiscal period, determined with reference to subdivisions 2, 4 and 6, is to be reduced by the lesser of the taxpayer's share of the exclusion threshold applicable to the partnership for the fiscal period and the aggregate of those amounts for the fiscal period;

(*b*) the aggregate of all amounts each of which is the amount of the taxpayer's share of an expenditure that is referred to in subparagraph *a* or *b* of the first paragraph of section 1029.8.7 and that is included in the partnership's reducible expenditures for the fiscal period, determined with reference to subdivisions 2, 4 and 6, is to be reduced by the lesser of the taxpayer's share of the exclusion threshold applicable to the partnership for the fiscal period and the aggregate of those amounts for the fiscal period;

(*c*) the aggregate of all amounts each of which is the amount of the taxpayer's share of an eligible fee or eligible fee balance, within the meaning assigned to those expressions by section 1029.8.9.0.2, that is included in the partnership's reducible expenditures for the fiscal period, determined with reference to subdivisions 2, 4 and 6, is to be reduced by the lesser of the taxpayer's share of the exclusion threshold applicable to the partnership for the fiscal period and the aggregate of those amounts for the fiscal period; and

(*d*) the aggregate of all amounts each of which is the amount of the taxpayer's share of an expenditure that is referred to in any of subparagraphs *a* to *c* of the first paragraph of section 1029.8.16.1.5 and that is included in the partnership's reducible expenditures for the fiscal period, determined with reference to subdivisions 2, 4 and 6, is to be reduced by the lesser of the taxpayer's share of the exclusion threshold applicable to the partnership for the fiscal period and the aggregate of those amounts for the fiscal period.

For the purposes of the first paragraph, where the amount of a partnership's reducible expenditures for a fiscal period is greater than the exclusion threshold applicable to the partnership for the fiscal period and a taxpayer that is a member of the partnership may be deemed, but for this subdivision, to have paid an amount to the Minister for the taxation year in which that fiscal period ends under more than one particular provision in relation to the partnership, the taxpayer's otherwise determined share of the exclusion threshold applicable to the partnership for the fiscal period that ends in the year is deemed to be

equal, in relation to each particular provision, to the amount determined by the formula

A × B/C.

In the formula in the second paragraph,

(*a*) A is the exclusion threshold applicable to the partnership for the fiscal period that ends in the year;

(*b*) B is the aggregate of all amounts each of which is the taxpayer's share of an expenditure—referred to in any of paragraphs *a* to *d* of the definition of "reducible expenditures" in the first paragraph of section 1029.8.19.8—of the partnership for the fiscal period that ends in the year in relation to the particular provision; and

(*c*) C is the partnership's reducible expenditures for the fiscal period that ends in the year.

For the purposes of this section, the taxpayer's share of an amount is equal to the agreed proportion of the amount in respect of the taxpayer for the partnership's fiscal period that ends in the taxpayer's taxation year.

"**1029.8.19.15.** For the purposes of sections 1029.8.19.13 and 1029.8.19.14, where the amount that reduces an aggregate described in any of subparagraphs *a* to *d* of the first paragraph of either of those sections is equal to the exclusion threshold applicable to the taxpayer for a taxation year or to a taxpayer's share of a partnership's exclusion threshold for a fiscal period that ends in a taxation year, as the case may be, the taxpayer may designate which of the taxpayer's expenditures or of the taxpayer's share of the expenditures included in the aggregate described in that subparagraph is to be reduced by all or part of the taxpayer's exclusion threshold for the year or of the taxpayer's share of the exclusion threshold applicable to the partnership for the fiscal period that ends in the year, as the case may be.

"§6. — *Various rules*".

(2) Subsection 1 has effect from 3 December 2014.

100. (1) The Act is amended by inserting the following section after section 1029.8.33.7.2:

"**1029.8.33.7.3.** For the purposes of sections 1029.8.33.6 and 1029.8.33.7 and despite section 1029.8.33.7.2, where the qualified expenditure is made in respect of an eligible trainee described in any of paragraphs *b* to *c* of the definition of "eligible trainee" in the first paragraph of section 1029.8.33.2 (in this section referred to as a "student trainee") and the conditions of the second paragraph are met, the following rules apply:

(*a*) if the eligible taxpayer referred to in section 1029.8.33.6 or 1029.8.33.7 is a qualified corporation, the percentage of 12% mentioned in the first paragraph of that section is to be replaced, in respect of that expenditure,

i. where the student trainee is an immigrant or a disabled person, by a percentage of 50%, and

ii. in any other case, by a percentage of 40%; and

(*b*) if the eligible taxpayer referred to in section 1029.8.33.6 or 1029.8.33.7 is an individual (other than a tax-exempt individual), the percentage of 12% mentioned in the first paragraph of that section is to be replaced, in respect of that expenditure,

i. where the student trainee is an immigrant or a disabled person, by a percentage of 25%, and

ii. in any other case, by a percentage of 20%.

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

(*a*) in the case of section 1029.8.33.6, the taxation year referred to in that section is at least the third consecutive taxation year for which the eligible taxpayer is deemed to have paid an amount to the Minister under that section in relation to a qualified expenditure made in respect of a student trainee and the qualified expenditure made in each of those consecutive taxation years is at least $2,500; and

(*b*) in the case of section 1029.8.33.7, the fiscal period referred to in that section is at least the third consecutive fiscal period in which the qualified partnership makes a qualified expenditure in respect of a student trainee and the qualified expenditure made in each of those consecutive fiscal periods is at least $2,500."

(2) Subsection 1 applies in respect of an expenditure incurred after 26 March 2015 in relation to a training period that begins after that date.

101. (1) Section 1029.8.34 of the Act, amended by section 412 of chapter 21 of the statutes of 2015 and section 135 of chapter 24 of the statutes of 2015, is again amended

(1) by replacing subparagraphs ii and iii of paragraph *b* of the definition of "labour expenditure" in the first paragraph by the following subparagraphs:

"ii. a particular corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not a corporation referred to in subparagraph iv, a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, or a corporation that is not dealing at arm's length with a corporation holding

such a licence, to the extent that that portion of the remuneration is reasonably attributable to the wages of the particular corporation's eligible employees who rendered services as part of the production of the property,

"iii. despite subparagraph ii, a particular corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not dealing at arm's length with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, to the extent that that portion of the remuneration is reasonably attributable to the wages of the particular corporation's eligible employees who rendered services exclusively at the post-production stage of the property,";

(2) by replacing subparagraphs ii and iii of paragraph *b*.1 of the definition of "labour expenditure" in the first paragraph by the following subparagraphs:

"ii. a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, or a corporation that is not dealing at arm's length with a corporation holding such a licence, to the extent that that portion of the remuneration is reasonably attributable to services rendered as part of the production of the property,

"iii. despite subparagraph ii, a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not dealing at arm's length with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, to the extent that that portion of the remuneration is reasonably attributable to services rendered exclusively at the post-production stage of the property, or";

(3) by replacing subparagraphs ii and iii of paragraph *b*.2 of the definition of "labour expenditure" in the first paragraph by the following subparagraphs:

"ii. a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, or a corporation that is not dealing at arm's length with a corporation holding such a licence, to the extent that that portion of the remuneration is reasonably attributable to services rendered as part of the production of the property,

"iii. despite subparagraph ii, a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not dealing at arm's length with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission, to the extent that that portion of the remuneration is reasonably attributable to services rendered exclusively at the post-production stage of the property, or";

(4) by replacing subparagraph 2 of subparagraph i of paragraph *a* of the definition of "qualified labour expenditure" in the first paragraph by the following subparagraph:

"(2) any repayment made in the year by the corporation, another person or a partnership, as the case may be, pursuant to a legal obligation, of any assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph ii or in subparagraph *e* of the second paragraph in respect of a taxation year for which the corporation is a qualified corporation, or of any other assistance that was received by the corporation, the other person or the partnership and that is referred to, in relation to the property, in subparagraph i of subparagraph *c* of the first paragraph of section 1129.2, up to the product obtained by multiplying the conversion factor applicable to the property, specified in the eleventh paragraph, by the tax under Part III.1 that the corporation is required to pay in a taxation year preceding the year because of that subparagraph i in relation to that assistance, and";

(5) by replacing subparagraph 3 of subparagraph i of paragraph *a* of the definition of "qualified labour expenditure" in the first paragraph by the following subparagraph:

"(3) the amount by which the aggregate of all amounts each of which is, for a taxation year preceding the year and in respect of the property, the labour expenditure of the corporation or an amount determined under subparagraph 2, exceeds the amount by which the aggregate of all amounts each of which is a qualified labour expenditure of the corporation in respect of the property, for a taxation year that precedes the year, exceeds the product obtained by multiplying the conversion factor applicable to the property, specified in the eleventh paragraph, by the aggregate of all amounts each of which is tax that the corporation is required to pay under Part III.1 for a taxation year preceding the year by reason of subparagraph i of subparagraph *c* of the first paragraph of section 1129.2, in relation to assistance referred to in subparagraph ii, exceeds";

(6) by replacing subparagraph ii of paragraph *b* of the definition of "qualified labour expenditure" in the first paragraph by the following subparagraph:

"ii. the amount by which the aggregate of all amounts each of which is the qualified labour expenditure of the corporation in respect of the property, for a taxation year before the end of which an application for an advance ruling or, in the absence of such an application, an application for a certificate was filed in respect of that property with the Société de développement des entreprises culturelles and which precedes the year, exceeds the product obtained by multiplying the conversion factor applicable to the property, specified in the eleventh paragraph, by the aggregate of all amounts each of which is tax that the corporation is required to pay under Part III.1 in respect of the property for a taxation year preceding the year;";

(7) by replacing paragraph *a*.3 of the definition of "qualified corporation" in the first paragraph by the following paragraph:

"(*a*.3) a corporation that, at any time in the year or during the 24 months preceding the year, is not dealing at arm's length with another corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission unless the corporation holds, for that year, a qualification certificate issued by the Société de développement des entreprises culturelles for the purposes of this division; or";

(8) by replacing subparagraph 4 of subparagraph i of subparagraph *c*.1 of the second paragraph by the following subparagraph:

"(4) by a corporation that has an establishment in Québec and that, at the time that portion of the remuneration is incurred, is not dealing at arm's length with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission for services rendered at a stage of production of the property that is not the post-production stage,";

(9) by replacing subparagraph v of subparagraph *c*.1 of the second paragraph by the following subparagraph:

"v. the aggregate of all amounts each of which is equal to 65% of the portion of the remuneration paid to a corporation that has an establishment in Québec, that is a party to a subcontract arising from the particular contract and that, at the time that portion of the remuneration is incurred, is not dealing at arm's length with a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission for services rendered at a stage of production of the property that is not the post-production stage;";

(10) by replacing the portion of the ninth paragraph before subparagraph *a* by the following:

"For the purpose of determining, for a taxation year, the qualified expenditure for services rendered outside the Montréal area and the qualified computer-aided special effects and animation expenditure of a corporation in respect of a property for which an application for an advance ruling or, in the absence of such an application, an application for a qualification certificate is filed with the Société de développement des entreprises culturelles on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, on or before 31 August 2014, the following rules apply:";

(11) by striking out subparagraph *c* of the ninth paragraph;

(12) by replacing the eleventh paragraph by the following paragraph:

"For the purpose of determining the qualified labour expenditure of a corporation in respect of a property for a taxation year, the conversion factor applicable to the property is

(*a*) in the case of a property referred to in subparagraph 1 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.35,

i. where the property is the subject of a valid certificate issued by the Société de développement des entreprises culturelles for the purposes of subparagraph *c* of the first paragraph of section 1029.8.35 and none of the amounts of assistance referred to in subparagraphs ii to viii.3 of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted in its respect, 100/44.72 if section 1029.8.35.1.1 applies in respect of the property or 25/11 in any other case, or

ii. where subparagraph i does not apply in respect of the property, 100/36.72 if section 1029.8.35.1.1 applies in respect of the property or 25/9 in any other case;

(*b*) in the case of a property referred to in subparagraph 1.1 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.35,

i. where the property is the subject of a valid certificate issued by the Société de développement des entreprises culturelles for the purposes of subparagraph *c* of the first paragraph of section 1029.8.35 and none of the amounts of assistance referred to in subparagraphs ii to viii.3 of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted in its respect, 100/48.8 if section 1029.8.35.1.1 applies in respect of the property or 25/12 in any other case, or

ii. where subparagraph i does not apply in respect of the property, 100/40.8 if section 1029.8.35.1.1 applies in respect of the property or 5/2 in any other case;

(*c*) in the case of a property referred to in subparagraph 2 of subparagraph i of subparagraph *a* of the first paragraph of section 1029.8.35,

i. where the qualified labour expenditure in respect of which tax is required to be paid under Part III.1 in respect of the property relates to a taxation year ending before 1 January 2009, 100/39.375, or

ii. where the qualified labour expenditure in respect of which tax is required to be paid under Part III.1 in respect of the property relates to a taxation year ending after 31 December 2008, 20/11 if the property is the subject of a valid certificate issued by the Société de développement des entreprises culturelles for the purposes of subparagraph *c* of the first paragraph of section 1029.8.35 and none of the amounts of assistance referred to in subparagraphs ii to viii.3 of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted in its respect, or 20/9 in any other case;

(*d*) in the case of a property referred to in subparagraph 1 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.35,

i. where the property is the subject of a valid certificate issued by the Société de développement des entreprises culturelles for the purposes of subparagraph *c* of the first paragraph of section 1029.8.35 and none of the amounts of assistance referred to in subparagraphs ii to viii.3 of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted in its respect, 100/36.56 if section 1029.8.35.1.1 applies in respect of the property or 25/9 in any other case, or

ii. where subparagraph i does not apply in respect of the property, 100/28.56 if section 1029.8.35.1.1 applies in respect of the property or 25/7 in any other case;

(*e*) in the case of a property referred to in subparagraph 1.1 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.35,

i. where the property is the subject of a valid certificate issued by the Société de développement des entreprises culturelles for the purposes of subparagraph *c* of the first paragraph of section 1029.8.35 and none of the amounts of assistance referred to in subparagraphs ii to viii.3 of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted in its respect, 100/40.64 if section 1029.8.35.1.1 applies in respect of the property or 5/2 in any other case, or

ii. where subparagraph i does not apply in respect of the property, 100/32.64 if section 1029.8.35.1.1 applies in respect of the property or 25/8 in any other case; and

(*f*) in the case of a property referred to in subparagraph 2 of subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.35,

i. where the qualified labour expenditure in respect of which tax is required to be paid under Part III.1 in respect of the property relates to a taxation year ending before 1 January 2009, 100/29.1667, or

ii. where the qualified labour expenditure in respect of which tax is required to be paid under Part III.1 in respect of the property relates to a taxation year ending after 31 December 2008, 20/9 if the property is the subject of a valid certificate issued by the Société de développement des entreprises culturelles for the purposes of subparagraph *c* of the first paragraph of section 1029.8.35 and none of the amounts of assistance referred to in subparagraphs ii to viii.3 of subparagraph *c* of the second paragraph of section 1029.6.0.0.1 is granted in its respect, or 20/7 in any other case.";

(13) by striking out the twelfth paragraph.

(2) Paragraphs 1 to 3, 8 and 9 of subsection 1 apply in respect of a labour expenditure incurred in a taxation year that begins after 26 March 2015.

(3) Paragraphs 4 to 6 and 10 to 13 of subsection 1 have effect from 27 March 2015.

(4) Paragraph 7 of subsection 1 applies to a taxation year that begins after 26 March 2015.

102. (1) Section 1029.8.34.1 of the Act, enacted by section 413 of chapter 21 of the statutes of 2015, is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

"**1029.8.34.1.** Despite Chapter IV of Title II of Book I, if, at any time in a taxation year that ends before 1 March 2014 or begins after 26 March 2015, a particular corporation would, but for this paragraph, be related to another corporation holding a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission (in this section and section 1029.8.34.2 referred to as the "television broadcaster") as a consequence of the particular corporation and the television broadcaster being controlled at that time by a specified entity, within the meaning of section 1029.8.34.3, no right referred to in paragraph *b* of section 20 that is held by the specified entity in relation to shares of the capital stock of the particular corporation and the television broadcaster is to be taken into account at that time, for the purpose of determining whether the particular corporation is, at that time, not dealing at arm's length with the television broadcaster for the purposes of the following provisions:".

(2) Subsection 1 has effect from 27 March 2015.

103. (1) Section 1029.8.34.2 of the Act, enacted by section 413 of chapter 21 of the statutes of 2015, is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

"**1029.8.34.2.** Despite Chapter IV of Title II of Book I, if, at any time in a taxation year that ends before 1 March 2014 or begins after 26 March 2015, a particular corporation would, but for this paragraph, be related to a television broadcaster as a consequence of the particular corporation and the television broadcaster being controlled at that time by the same group of persons that includes one or more specified entities, within the meaning of section 1029.8.34.3, neither the shares of the capital stock of the particular corporation and the television broadcaster owned by any specified entity that is a member of that group, nor any right referred to in paragraph *b* of section 20 that is held by any specified entity that is a member of that group in relation to shares of the capital stock of the particular corporation and the television broadcaster is to be taken into account at that time, for the purpose of determining whether the particular corporation is, at that time, not dealing at arm's length with the television broadcaster for the purposes of the following provisions:".

(2) Subsection 1 has effect from 27 March 2015.

104. (1) Section 1029.8.35 of the Act, amended by section 414 of chapter 21 of the statutes of 2015 and section 136 of chapter 24 of the statutes of 2015, is again amended, in subparagraph *a* of the first paragraph,

(1) by replacing subparagraph 1 of subparagraph i by the following subparagraph:

"(1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 31 August 2014 and before 27 March 2015 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date and before 27 March 2015, or where an application for a favourable advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 26 March 2015, if the favourable advance ruling given and the certificate issued in relation to the property specify that the property is a film adapted from a foreign format, 36%,";

(2) by inserting the following subparagraph after subparagraph 1 of subparagraph i:

"(1.1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 26 March 2015, if the favourable advance ruling given and the certificate issued in relation to the property do not specify that the property is a film adapted from a foreign format, 40%, or";

(3) by replacing subparagraph 1 of subparagraph ii by the following subparagraph:

"(1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 31 August 2014 and before 27 March 2015 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date and before 27 March 2015, or where an application for a favourable advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 26 March 2015, if the favourable advance ruling given and the certificate issued in relation to the property specify that the property is a film adapted from a foreign format, 28%,";

(4) by inserting the following subparagraph after subparagraph 1 of subparagraph ii:

"(1.1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 26 March 2015, if the favourable advance ruling given and the certificate issued in relation to the property do not specify that the property is a film adapted from a foreign format, 32%, or".

(2) Subsection 1 has effect from 27 March 2015.

105. (1) Section 1029.8.35.3 of the Act, replaced by section 415 of chapter 21 of the statutes of 2015 and amended by section 138 of chapter 24 of the statutes of 2015, is again amended

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

"(*a*) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 31 August 2014 and before 27 March 2015 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date and before 27 March 2015, or where an application for a favourable advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 26 March 2015, if the favourable advance ruling given and the certificate issued in relation to the property specify that the property is a film adapted from a foreign format, 52%;";

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

"(*a*.1) where an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 26 March 2015, if the favourable advance ruling given and the certificate issued in relation to the property do not specify that the property is a film adapted from a foreign format, 56%; or".

(2) Subsection 1 has effect from 27 March 2015.

106. (1) Section 1029.8.36.0.0.1 of the Act, amended by section 416 of chapter 21 of the statutes of 2015, is again amended

(1) by replacing "25/7" in subparagraph 3 of subparagraph i of paragraph *a* of the definition of "qualified film dubbing expenditure" in the first paragraph and in subparagraph ii of paragraph *b* of that definition by "20/7";

(2) by replacing subparagraphs i to iii of subparagraph *a* of the fifth paragraph by the following subparagraphs:

"i. "20/7" were replaced wherever it appears by "25/7", in the case of a production referred to in subparagraph ii of subparagraph *a* of the first paragraph of section 1029.8.36.0.0.2,

"ii. "20/7" were replaced wherever it appears by "10/3", in the case of a production referred to in subparagraph *a*.1 of the first paragraph of section 1029.8.36.0.0.2, and

"iii. "20/7" were replaced wherever it appears by "100/29.1667", in the case of a production referred to in subparagraph *b* of the first paragraph of section 1029.8.36.0.0.2; and".

(2) Subsection 1 has effect from 27 March 2015.

107. (1) Section 1029.8.36.0.0.2 of the Act, amended by section 417 of chapter 21 of the statutes of 2015, is again amended by replacing subparagraphs i and ii of subparagraph *a* of the first paragraph by the following subparagraphs:

"i. 35% of its qualified film dubbing expenditure for the year in respect of the production of that qualified production, if the dubbing is completed either before 1 September 2014 or after 26 March 2015, or

"ii. 28% of its qualified film dubbing expenditure for the year in respect of the production of that qualified production, if the dubbing is completed after 31 August 2014 and before 27 March 2015;".

(2) Subsection 1 has effect from 27 March 2015.

108. (1) Section 1029.8.36.0.0.4 of the Act, amended by section 418 of chapter 21 of the statutes of 2015, is again amended

(1) by replacing subparagraph ii of paragraph *b* of the definition of "labour expenditure" in the first paragraph by the following subparagraph:

"ii. to a particular corporation having an establishment in Québec, other than a corporation referred to in subparagraph iii, a corporation that holds a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission or a corporation that is not dealing at arm's length with a corporation holding such a licence, to the extent that that portion of the remuneration is reasonably attributable to the wages of the particular corporation's eligible employees that relate to services rendered in Québec by the eligible employees as part of the production of the property,";

(2) by replacing paragraph *f* of the definition of "excluded corporation" in the first paragraph by the following paragraph:

"(*f*) at any time in the year or during the 24 months preceding the year, related to another corporation holding a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission unless the corporation holds, for that year, a qualification certificate issued by the Société de développement des entreprises culturelles for the purposes of this division;";

(3) by striking out subparagraph *e* of the third paragraph.

(2) Paragraph 1 of subsection 1 applies in respect of a labour expenditure incurred in a taxation year that begins after 26 March 2015.

(3) Paragraphs 2 and 3 of subsection 1 apply to a taxation year that begins after 26 March 2015.

109. (1) Section 1029.8.36.0.0.4.1 of the Act, enacted by section 419 of chapter 21 of the statutes of 2015, is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

"**1029.8.36.0.0.4.1.** Despite Chapter IV of Title II of Book I, if, at any time in a taxation year that ends before 1 March 2014 or begins after 26 March 2015, a particular corporation would, but for this paragraph, be related to another corporation holding a broadcasting licence issued by the Canadian Radio-television and Telecommunications Commission (in this section and section 1029.8.36.0.0.4.2 referred to as the "television broadcaster") as a consequence of the particular corporation and the television broadcaster being controlled at that time by a specified entity, within the meaning of section 1029.8.36.0.0.4.3, no right referred to in paragraph *b* of section 20 that is held by the specified entity in relation to shares of the capital stock of the particular corporation and the television broadcaster is to be taken into account at that time, for the purpose of determining whether the particular corporation".

(2) Subsection 1 has effect from 27 March 2015.

110. (1) Section 1029.8.36.0.0.4.2 of the Act, enacted by section 419 of chapter 21 of the statutes of 2015, is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

"**1029.8.36.0.0.4.2.** Despite Chapter IV of Title II of Book I, if, at any time in a taxation year that ends before 1 March 2014 or begins after 26 March 2015, a particular corporation would, but for this paragraph, be related to a television broadcaster as a consequence of the particular corporation and the television broadcaster being controlled at that time by the same group of persons that includes one or more specified entities, within the meaning of section 1029.8.36.0.0.4.3, neither the shares of the capital stock of the particular corporation and the television broadcaster owned by any specified entity that is a member of that group, nor any right referred to in paragraph *b* of section 20 that is held by any specified entity that is a member of that group in relation to shares of the capital stock of the particular corporation and the television

broadcaster is to be taken into account at that time, for the purpose of determining whether the particular corporation".

(2) Subsection 1 has effect from 27 March 2015.

111. (1) Section 1029.8.36.0.0.7 of the Act, amended by section 421 of chapter 21 of the statutes of 2015, is again amended

(1) by replacing "25/7" in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of "qualified labour expenditure" in the first paragraph and in subparagraph ii of paragraph *b* of that definition by "20/7";

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

"Where the definition of "qualified labour expenditure" in the first paragraph applies in respect of a property (other than a property described in subparagraph ii of any of subparagraphs *a* to *a*.2 of the first paragraph of section 1029.8.36.0.0.8), it is to be read in respect of the property as if "20/7" were replaced wherever it appears by";

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

"(*b*) "25/7", if the property is a property to which subparagraph iii of any of subparagraphs *a* to *a*.2 of the first paragraph of section 1029.8.36.0.0.8 applies; or".

(2) Subsection 1 has effect from 27 March 2015.

112. (1) Section 1029.8.36.0.0.8 of the Act, amended by section 422 of chapter 21 of the statutes of 2015, is again amended, in the first paragraph,

(1) by replacing subparagraphs ii and iii of subparagraph *a* by the following subparagraphs:

"ii. 35% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified sound recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles

(1) after 19 March 2009 and on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considered that the work on the property was sufficiently advanced on that date, 31 August 2014, or

(2) after 26 March 2015, and

"iii. 28% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified sound recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 4 June 2014 or, if the Société de développement des entreprises culturelles considered that the work on the property was sufficiently advanced on that date, 31 August 2014, and before 27 March 2015;";

(2) by replacing subparagraphs ii and iii of subparagraph *a*.1 by the following subparagraphs:

"ii. 35% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified digital audiovisual recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles

(1) after 19 March 2009 and on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considered that the work on the property was sufficiently advanced on that date, 31 August 2014, or

(2) after 26 March 2015, and

"iii. 28% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified digital audiovisual recording for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 4 June 2014 or, if the Société de développement des entreprises culturelles considered that the work on the property was sufficiently advanced on that date, 31 August 2014, and before 27 March 2015;";

(3) by replacing subparagraphs ii and iii of subparagraph *a*.2 by the following subparagraphs:

"ii. 35% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified clip for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles

(1) after 19 March 2009 and on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considered that the work on the property was sufficiently advanced on that date, 31 August 2014, or

(2) after 26 March 2015, and

"iii. 28% of its qualified labour expenditure for the year in respect of the property, where the property is a qualified clip for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles

after 4 June 2014 or, if the Société de développement des entreprises culturelles considered that the work on the property was sufficiently advanced on that date, 31 August 2014, and before 27 March 2015; and".

(2) Subsection 1 has effect from 27 March 2015.

113. (1) Section 1029.8.36.0.0.12.1 of the Act, amended by section 425 of chapter 21 of the statutes of 2015, is again amended

(1) by replacing "25/7" in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of "qualified labour expenditure" in the first paragraph and in subparagraph ii of paragraph *b* of that definition by "20/7";

(2) by striking out "and after 31 December 2015" in subparagraph *a* of the second paragraph;

(3) by replacing the sixth paragraph by the following paragraph:

"Where the definition of "qualified labour expenditure" in the first paragraph applies in respect of a property referred to in subparagraph *a* of the first paragraph of section 1029.8.36.0.0.12.2, it is to be read as if "20/7" were replaced wherever it appears by "25/7"."

(2) Subsection 1 has effect from 27 March 2015.

114. (1) Section 1029.8.36.0.0.12.2 of the Act, amended by section 426 of chapter 21 of the statutes of 2015, is again amended

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

"(*a*) 28%, where an application for an advance ruling or, in the absence of such an application, an application for a qualification certificate in respect of the property is filed with the Société de développement des entreprises culturelles

i. after 4 June 2014 or, if the Société de développement des entreprises culturelles considered that the work on the property was sufficiently advanced on that date, after 31 August 2014, and

ii. before 27 March 2015; or

"(*b*) 35%, in any other case.";

(2) by replacing "$280,000" wherever it appears in the third paragraph by "$350,000";

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

"In the case of a property referred to in subparagraph *a* of the first paragraph, the third paragraph is to be read as if "$350,000" were replaced wherever it appears by "$280,000"."

(2) Subsection 1 has effect from 27 March 2015.

115. (1) Section 1029.8.36.0.0.13 of the Act, amended by section 427 of chapter 21 of the statutes of 2015, is again amended

(1) by replacing "100/21.6" in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of "qualified labour expenditure attributable to printing and reprinting costs" in the first paragraph and in subparagraph ii of paragraph *b* of that definition by "100/27";

(2) by replacing "25/7" in subparagraphs 2 and 3 of subparagraph i of paragraph *a* of the definition of "qualified labour expenditure attributable to preparation costs and digital version publishing costs" in the first paragraph and in subparagraph ii of paragraph *b* of that definition by "20/7";

(3) by replacing the portion of the eleventh paragraph before subparagraph *a* by the following:

"Where the definitions of "qualified labour expenditure attributable to preparation costs and digital version publishing costs" and "qualified labour expenditure attributable to printing and reprinting costs" in the first paragraph apply in respect of a property (other than a property described in subparagraph *a*.1 of the first paragraph of section 1029.8.36.0.0.14), they are to be read, in respect of the property, as if "100/27" and "20/7" were replaced wherever they appear by";

(4) by replacing subparagraph *b* of the eleventh paragraph by the following subparagraph:

"(*b*) "100/21.6" and "25/7", respectively, if the property is referred to in subparagraph *a*.2 of the first paragraph of section 1029.8.36.0.0.14; and".

(2) Subsection 1 has effect from 27 March 2015.

116. (1) Section 1029.8.36.0.0.14 of the Act, amended by section 428 of chapter 21 of the statutes of 2015, is again amended

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

"(*a*.1) in the case of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 19 March 2009 and on or before 4 June 2014 or, if the Société de développement des entreprises culturelles considers that the work on the property was sufficiently advanced on that date, 31 August 2014, or where an application for a favourable advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles in respect of the property after 26 March 2015, the aggregate of";

(2) by replacing the portion of subparagraph *a*.2 of the first paragraph before subparagraph i by the following:

"(*a*.2) in the case of a property for which an application for an advance ruling or, in the absence of such an application, an application for a certificate is filed with the Société de développement des entreprises culturelles after 31 August 2014 and before 27 March 2015 or, if the Société de développement des entreprises culturelles considers that the work on the property was not sufficiently advanced on 4 June 2014, after that date and before 27 March 2015, the aggregate of";

(3) by replacing "$350,000" in subparagraphs *a* and *b* of the fourth paragraph by "$437,500";

(4) by replacing the portion of the fifth paragraph before subparagraph *b* by the following:

"However, where the fourth paragraph applies in respect of a property (other than a property described in subparagraph *a* or *a*.1 of the first paragraph), it is to be read, in respect of the property, as if "$437,500" were replaced wherever it appears by

(*a*) "$350,000", if the property is referred to in subparagraph *a*.2 of the first paragraph; and".

(2) Subsection 1 has effect from 27 March 2015.

117. (1) Section 1029.8.36.0.3.79 of the Act, amended by section 434 of chapter 21 of the statutes of 2015, is again amended, in the first paragraph,

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

""government entity" means a government department or an entity referred to in section 2 of the Financial Administration Act (chapter A-6.001);";

(2) by striking out the definition of "eligibility period";

(3) by replacing paragraph *a* of the definition of “qualified wages” by the following paragraph:

“(*a*) the amount obtained by multiplying $83,333 by the proportion that the number of days in the year during which the employee qualifies as an eligible employee of the qualified corporation is of 365; and”;

(4) by replacing the portion of paragraph *b* of the definition of “qualified wages” before subparagraph i by the following:

“(*b*) the amount by which the amount of the wages incurred in the year by the qualified corporation in respect of the employee while the employee qualifies as an eligible employee of the qualified corporation, to the extent that that amount is paid and is in respect of duties the employee performs for the employer in carrying out work other than work in respect of which the ultimate beneficiary is a government entity, exceeds the aggregate of”.

(2) Paragraph 1 of subsection 1 and paragraph 4 of subsection 1, where it inserts “and is in respect of duties the employee performs for the employer in carrying out work other than work in respect of which the ultimate beneficiary is a government entity” in the portion of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.79 of the Act before subparagraph i, apply in respect of wages incurred by a corporation after 30 September 2015 under an agreement entered into by the corporation and a government entity that is made, renewed or extended after that date. They also apply in respect of such wages incurred after that date under an agreement made, renewed or extended after that date and entered into by the corporation and another person or partnership, where the ultimate beneficiary of the work all or part of the carrying out of which is provided for by the agreement is a government entity, unless the initial agreement entered into with the government entity was entered into before 1 October 2015.

118. (1) Section 1029.8.36.0.3.80 of the Act, amended by section 435 of chapter 21 of the statutes of 2015, is again 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 within the time limit provided for in the first paragraph of section 1029.6.0.1.2 that applies to the corporation 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 group's members' filing-due dates for the particular year or, if it is later, the day described in subparagraph *b* of the first paragraph of section 1029.6.0.1.2.";

(2) by striking out the ninth paragraph;

(3) by replacing the tenth paragraph by the following paragraph:

"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 second 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 within the time limit provided for in the first paragraph of section 1029.6.0.1.2 that applies to the corporation 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 applies to a taxation year that begins after 26 March 2015.

119. Section 1029.8.36.0.3.82 of the Act, amended by section 436 of chapter 21 of the statutes of 2015, is again amended by replacing "If, before 1 January 2028," in the portion before paragraph *a* by "If".

120. (1) Section 1029.8.36.72.82.10.2 of the Act is replaced by the following section:

"**1029.8.36.72.82.10.2.** For the purposes of sections 1029.8.36.72.82.10 and 1029.8.36.72.82.10.1, for the purpose of determining whether a vendor and a purchaser are associated with each other at a particular time, if the vendor or purchaser is an individual, other than a trust, the vendor or purchaser is deemed to be a corporation all the voting shares in the capital stock of which are owned at the particular time by the individual."

(2) Subsection 1 applies to a taxation year that ends after 26 March 2015.

121. (1) Section 1029.8.36.72.82.24 of the Act is replaced by the following section:

"**1029.8.36.72.82.24.** For the purposes of sections 1029.8.36.72.82.22 and 1029.8.36.72.82.23, for the purpose of determining whether a vendor and a purchaser are associated with each other at a particular time, if the vendor or purchaser is an individual, other than a trust, the vendor or purchaser is deemed to be a corporation all the voting shares in the capital stock of which are owned at the particular time by the individual."

(2) Subsection 1 applies to a taxation year that ends after 26 March 2015.

122. (1) Section 1029.8.36.166.41 of the Act is amended by replacing the second paragraph by the following paragraph:

"For the purposes of the first paragraph, a business carried on by an individual, other than a trust, is deemed to be carried on by a corporation all the voting shares in the capital stock of which are owned at that time by the individual."

(2) Subsection 1 applies to a taxation year that ends after 26 March 2015.

123. (1) Section 1029.8.36.166.60.6 of the Act, enacted by section 466 of chapter 21 of the statutes of 2015, is amended by replacing the second paragraph by the following paragraph:

"For the purposes of the first paragraph, a business carried on by an individual, other than a trust, is deemed to be carried on by a corporation all the voting shares in the capital stock of which are owned at that time by the individual."

(2) Subsection 1 applies to a taxation year that ends after 26 March 2015.

124. (1) Section 1029.8.36.166.60.19 of the Act, enacted by section 466 of chapter 21 of the statutes of 2015, is amended

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

""primary sector activities" means the activities in the agriculture, forestry, fishing and hunting sector and the activities in the mining, quarrying, and oil and gas extraction sector that are included, respectively, in the group described under code 11 or 21 of the North American Industry Classification System (NAICS) Canada, as amended from time to time and published by Statistics Canada;";

(2) by replacing the portion of paragraph *a* of the definition of "eligible expenses" in the first paragraph before subparagraph i by the following:

"(*a*) for a qualified corporation that has filed with Investissement Québec its application for a certificate in respect of the contract before 4 June 2014, the aggregate of the following amounts incurred after 7 October 2013 and before 1 January 2020:";

(3) by inserting "and before 1 July 2021" after "the particular taxation year" in subparagraph iii of paragraph *a* of the definition of "eligible expenses" in the first paragraph;

(4) by replacing the portion of paragraph *b* of the definition of "eligible expenses" in the first paragraph before subparagraph i by the following:

"(*b*) for a qualified partnership that has filed with Investissement Québec its application for a certificate in respect of the contract before 4 June 2014, the aggregate of the following amounts incurred after 7 October 2013 and before 1 January 2020:";

(5) by inserting "and before 1 July 2021" after "the particular fiscal period" in subparagraph iii of paragraph *b* of the definition of "eligible expenses" in the first paragraph;

(6) by inserting the following paragraphs after paragraph *b* of the definition of "eligible expenses" in the first paragraph:

"(*c*) for a qualified corporation that has filed with Investissement Québec its application for a certificate in respect of the contract after 26 March 2015, the aggregate of the following amounts incurred after that date and before 1 January 2020:

i. if the corporation is a qualified manufacturing or primary sector corporation for the particular taxation year, the cost of the contract, to the extent that it is reasonable in the circumstances, that can reasonably be attributed to the activities specified in the certificate issued to the corporation in respect of the contract, other than an activity described in the second paragraph, that constitute, according to the certificate, the supply of a qualified management software package, provided the supply is intended to be used mainly in Québec in the course of a business carried on by the corporation in Québec, that is incurred by the corporation in the particular taxation year and that is paid in the particular year,

ii. the amount by which the cost referred to in subparagraph i that is incurred by the corporation in the particular taxation year or in a preceding taxation year for which the corporation is a qualified manufacturing or primary sector corporation, and that is 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 that cost that is included in the corporation's eligible expenses in respect of which the corporation is deemed to have paid an amount to the Minister under section 1029.8.36.166.60.27 for a taxation year preceding the particular year, and

iii. the cost referred to in subparagraph i that is incurred by the corporation and that is paid in the particular taxation year and before 1 July 2021, if it is paid more than 18 months after the end of the taxation year in which it was incurred and for which the corporation was a qualified manufacturing or primary sector corporation; and

"(*d*) for a qualified partnership that has filed with Investissement Québec its application for a certificate in respect of the contract after 26 March 2015,

the aggregate of the following amounts incurred after that date and before 1 January 2020:

i. if the partnership is a qualified manufacturing or primary sector partnership for the particular fiscal period, the cost of the contract, to the extent that it is reasonable in the circumstances, that can reasonably be attributed to the activities specified in the certificate issued to the partnership in respect of the contract, other than an activity described in the second paragraph, that constitute, according to the certificate, the supply of a qualified management software package, provided the supply is intended to be used mainly in Québec in the course of a business carried on by the partnership in Québec, that is incurred by the partnership in the particular fiscal period and that is paid in the particular fiscal period,

ii. the amount by which the cost referred to in subparagraph i that is incurred by the partnership in the particular fiscal period or in a preceding fiscal period for which the partnership is a qualified manufacturing or primary sector partnership, and that is 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 that cost that is included in the partnership's eligible expenses in respect of which a member of the partnership would be deemed to have paid an amount to the Minister under section 1029.8.36.166.60.28 for a taxation year preceding the year in which the particular fiscal period ends, if that section were read without reference to subparagraph *b* of its first paragraph and, in the case where the member was not a qualified corporation for that preceding taxation year, the member had been a qualified corporation for that preceding taxation year, and

iii. the cost referred to in subparagraph i that is incurred by the partnership and that is paid in the particular fiscal period and before 1 July 2021, if it is paid more than 18 months after the end of the fiscal period in which it was incurred and for which the partnership was a qualified manufacturing or primary sector partnership;";

(7) by inserting the following definition in alphabetical order in the first paragraph:

"“qualified manufacturing or primary sector partnership” for a fiscal period means a qualified partnership, for the fiscal period, in respect of which the proportion of the manufacturing or processing activities and primary sector activities that the aggregate of the manufacturing or processing salary or wages and the primary sector salary or wages in relation to the partnership for the fiscal period is of the salary or wages in relation to the partnership for the fiscal period, exceeds 50%;";

(8) by inserting the following definitions in alphabetical order in the first paragraph:

"“manufacturing or processing salary or wages” in relation to a qualified corporation for a taxation year or a qualified partnership for a fiscal period has the meaning assigned by section 1029.8.36.166.40;

"“primary sector salary or wages” in relation to a qualified corporation for a taxation year or a qualified partnership for a fiscal period means the portion of the salary or wages in relation to the qualified corporation for the taxation year or the qualified partnership for the fiscal period that the aggregate of all amounts each of which is equal to the proportion of the gross revenue, referred to in the definition of “salary or wages” in section 1029.8.36.166.40, of an employee of the corporation or partnership, as the case may be, that the employee’s working time spent on primary sector activities in the taxation year or fiscal period is of all the employee’s working time in the taxation year or fiscal period;

"“qualified manufacturing or primary sector corporation” for a taxation year means a qualified corporation, for the year, in respect of which the proportion of the manufacturing or processing activities and primary sector activities that the aggregate of the manufacturing or processing salary or wages and the primary sector salary or wages in relation to the corporation for the taxation year is of the salary or wages in relation to the corporation for the taxation year, exceeds 50%;

"“salary or wages” in relation to a qualified corporation for a taxation year or a qualified partnership for a fiscal period has the meaning assigned by section 1029.8.36.166.40.”;

(9) by adding the following paragraph after the third paragraph:

“For the purposes of the definition of “primary sector salary or wages” in the first paragraph, an employee who spends 90% or more of working time on primary sector activities is deemed to spend all working time thereon.”

(2) Subsection 1 has effect from 27 March 2015.

125. (1) Section 1029.8.36.166.60.24 of the Act, enacted by section 466 of chapter 21 of the statutes of 2015, is amended by replacing the second paragraph by the following paragraph:

“For the purposes of the first paragraph, a business carried on by an individual, other than a trust, is deemed to be carried on by a corporation all the voting shares in the capital stock of which are owned at that time by the individual.”

(2) Subsection 1 applies to a taxation year that ends after 26 March 2015.

126. (1) Section 1029.8.36.166.60.29 of the Act, enacted by section 466 of chapter 21 of the statutes of 2015, is amended

(1) by replacing "25%" wherever it appears in the formula in the first paragraph by "20%";

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

"For the purposes of sections 1029.8.36.166.60.27 and 1029.8.36.166.60.28, in relation to an eligible information technology integration contract in respect of which the application for a certificate has been filed with Investissement Québec before 4 June 2014, the percentage of 20% wherever it appears in the formula in the first paragraph is to be replaced by a percentage of 25%."

(2) Subsection 1 has effect from 27 March 2015.

127. (1) Sections 1029.8.36.166.60.31 to 1029.8.36.166.60.33 of the Act, enacted by section 466 of chapter 21 of the statutes of 2015, are amended by replacing "2020" in the portion of the first paragraph before subparagraph *a* by "2022".

(2) Subsection 1 has effect from 27 March 2015.

128. (1) Section 1029.8.116.12 of the Act is amended

(1) by replacing the definition of "base year" in the first paragraph by the following definition:

""base year" relating to a particular payment period means the taxation year that ended on 31 December of the calendar year that precedes the beginning of that period;";

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

""payment month" of a particular payment period means any of the months included in that period that are determined, in respect of an individual, in accordance with the second paragraph of section 1029.8.116.26;";

(3) by replacing the portion of the definition of "eligible individual" in the first paragraph before paragraph *a* by the following:

""eligible individual" in respect of a particular payment period means an individual who, at the end of the base year relating to that period,";

(4) by replacing paragraph *b* of the definition of "eligible individual" in the first paragraph by the following paragraph:

"(*b*) is resident in Québec or, if the individual is the cohabiting spouse of a person who is deemed to be resident in Québec throughout that base year, other than a person who is exempt from tax for that year under any of subparagraphs *a* to *d* and *f* of the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002), was resident in Québec in any preceding taxation year;";

(5) by replacing the definition of "excluded individual" in the first paragraph by the following definition:

""excluded individual" at the end of a base year means

(*a*) a person in respect of whom another individual has received, for the last month of the base year, an amount deemed under section 1029.8.61.18 to be an overpayment of the other individual's tax payable, except where the person attained 18 years of age in that month;

(*b*) a person confined to a prison or a similar institution at the end of the base year and who was so confined throughout one or more periods, totalling more than 183 days, included in that year; or

(*c*) a person who is exempt from tax for the base year under section 982 or 983 or any of subparagraphs *a* to *d* and *f* of the first paragraph of section 96 of the Tax Administration Act, or the cohabiting spouse of such a person at the end of that year;";

(6) by inserting the following definition in alphabetical order in the first paragraph:

""payment period" means the period that begins on 1 July of a particular calendar year and ends on 30 June of the following calendar year.";

(7) 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 payment period means, subject to the third paragraph of section 1029.8.116.15, the aggregate of the income of the individual for that base year and the income, for that year, of the individual's cohabiting spouse at the end of that year;";

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

"For the purpose of applying this division to a particular month of the taxation year 2016 that precedes 1 July, the first paragraph, as it read in its application before that date, is to be read as follows:

(*a*) by replacing the definition of "base year" by the following definition:

""base year" relating to a particular month means the taxation year 2015;";

(*b*) by replacing the portion of the definition of "eligible individual" before paragraph *a* by the following:

""eligible individual" in respect of a particular month means an individual who, at the end of the base year relating to that month,"; and

(*c*) by replacing "at the beginning of the particular month" in the definition of "family income" by "at the end of that year".";

(9) by striking out the second paragraph.

(2) Subsection 1, except paragraphs 4, 5, 8 and 9, applies from 1 July 2016.

(3) Paragraphs 4, 5, 8 and 9 of subsection 1 apply from 1 January 2016.

129. (1) Section 1029.8.116.15 of the Act is amended

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

(2) by replacing the second and third paragraphs by the following paragraphs:

"If, in respect of a child, an individual receives for a month included in a particular payment period, or for a particular month preceding 1 July 2016, an amount deemed under section 1029.8.61.18 to be an overpayment of the individual's tax payable and the individual was not resident in Québec on 31 December of the base year relating to that payment period or to the particular month, as the case may be, for the purpose of determining for that base year the family income of the individual, the individual's income for the base year is, despite the first paragraph, the individual's income for that year for the purposes of Division II.11.2.

However, an individual's family income for the base year relating to a particular payment period, or to a particular month preceding 1 July 2016, is deemed to be equal to zero if, for the last month of that base year, the individual or the individual's cohabiting spouse at the end of that year is a recipient under a financial assistance program provided for in any of Chapters I to III of Title II of the Individual and Family Assistance Act (chapter A-13.1.1)."

(2) Subsection 1 applies from 1 January 2016.

130. (1) Section 1029.8.116.16 of the Act, amended by section 487 of chapter 21 of the statutes of 2015, is again amended

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

"**1029.8.116.16.** The amount that, subject to section 1029.8.116.17.1, is determined by the following formula is deemed, for a particular payment period, to be an overpayment of tax payable under this Part by an eligible individual in respect of that period, if the eligible individual makes an

application to that effect in accordance with section 1029.8.116.18, if the individual has filed a document in which the individual agrees that the payment of the amount be made by direct deposit in a bank account held at a financial institution described in the sixth paragraph and if the individual and, if applicable, the individual's cohabiting spouse at the end of that base year file the document specified in section 1029.8.116.19 for that base year:

A + B + C – D.";

(2) by replacing subparagraphs i to iii of subparagraph *a* of the second paragraph by the following subparagraphs:

"i. $283,

"ii. $283 if, at the end of the base year relating to the particular payment period, the eligible individual has a cohabiting spouse resident in Québec who ordinarily lives with the individual and, subject to the fourth paragraph, is not confined to a prison or a similar institution, and

"iii. $135 if, throughout that base year, the eligible individual ordinarily lives in a self-contained domestic establishment in which no other person 18 years of age or over ordinarily lives;";

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

"(*b*) B is an amount equal to zero, unless, at the end of the base year relating to the particular payment period, the eligible individual, or the individual's cohabiting spouse with whom the individual ordinarily lives, owns, leases or subleases the individual's eligible dwelling and the information described in section 1029.8.116.19.1 has been provided, in which case B is the aggregate of

i. $548 if, at the end of that base year, the eligible individual owns, leases or subleases the eligible dwelling and, at that time, neither the individual's cohabiting spouse, nor another eligible individual who owns, leases or subleases the dwelling with the individual, ordinarily lives in the dwelling,

ii. if, at the end of that base year, the eligible individual is not referred to in subparagraph i,

(1) $665 where, at the end of that base year, the eligible individual lives in the eligible dwelling with the individual's cohabiting spouse and, at that time, no other eligible individual who owns, leases or subleases the dwelling ordinarily lives in the dwelling, or

(2) in any other case, the particular amount that is the quotient obtained by dividing $665 by the number of persons who, at the end of that base year, own, lease or sublease the eligible dwelling and ordinarily live in the dwelling, or twice the particular amount where, at that time, the eligible individual and the individual's cohabiting spouse are such persons,

iii. the product obtained by multiplying $117 by the number of persons each of whom is a child, other than a child referred to in section 1029.8.61.18.2, in respect of whom the eligible individual, or the person who at the end of that base year is the individual's cohabiting spouse with whom the individual ordinarily lives, has received, for the last month of that year, an amount deemed under section 1029.8.61.18 to be an overpayment of tax payable, and

iv. 50% of the product obtained by multiplying $117 by the number of persons each of whom is a child referred to in section 1029.8.61.18.2 in respect of whom the eligible individual, or the person who at the end of that base year is the individual's cohabiting spouse with whom the individual ordinarily lives, has received, for the last month of that year, an amount deemed under section 1029.8.61.18 to be an overpayment of tax payable;";

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

"(*c*) C is an amount equal to zero, unless, at the end of the base year relating to the particular payment period, the eligible individual ordinarily lives in the territory of a northern village in which the individual's principal place of residence is situated, in which case C is the aggregate of

i. $1,664,

ii. $1,664 if, at the end of that base year, the eligible individual has a cohabiting spouse";

(5) by replacing subparagraph 3 of subparagraph ii of subparagraph *c* of the second paragraph by the following subparagraph:

"(3) who, subject to the fourth paragraph, is not confined to a prison or a similar institution,";

(6) by replacing the portion of subparagraph iii of subparagraph *c* of the second paragraph before subparagraph 1 by the following:

"iii. the product obtained by multiplying $360 by the number of persons each of whom is a child in respect of whom the following conditions are met at the end of that base year:";

(7) by replacing subparagraph 3 of subparagraph iii of subparagraph *c* of the second paragraph by the following subparagraph:

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

(8) by replacing the portion of subparagraph iv of subparagraph *c* of the second paragraph before subparagraph 1 by the following:

"iv. 50% of the product obtained by multiplying $360 by the number of persons each of whom is a child in respect of whom the following conditions are met at the end of that base year:";

(9) by replacing subparagraph 3 of subparagraph iv of subparagraph *c* of the second paragraph by the following subparagraph:

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

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

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

(11) by replacing subparagraphs *b* and *c* of the third paragraph by the following subparagraphs:

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

"(*c*) G is an amount of $33,685.";

(12) by inserting the following paragraphs after the fourth paragraph:

"For the purposes of this section, a person is deemed not to be confined to a prison or similar institution at the end of a base year if

(*a*) the total number of days in the year during which the person was confined to the prison or similar institution is less than 183; and

(*b*) at that time, the person could reasonably be expected not to be confined to the prison or similar institution throughout the following taxation year.

Where a child is born or adopted in the last month of the base year relating to a particular payment period, or to a particular month preceding 1 July 2016, the eligible individual in respect of that period or that month, or the individual's cohabiting spouse at the end of that base year, as the case may be, is deemed, for the purposes of subparagraphs *b* and *c* of the second paragraph, to have received, in relation to the child, for the last month of that base year, an amount deemed under section 1029.8.61.18 to be an overpayment of tax payable, if it is reasonable to consider that that person will receive such an amount in relation to the child for the first month following that year.";

(13) by striking out the fourth paragraph.

(2) Subsection 1, except paragraph 12, applies in respect of a payment period that begins after 30 June 2016.

(3) Paragraph 12 of subsection 1 applies from 1 January 2016.

131. (1) Section 1029.8.116.17 of the Act, amended by section 488 of chapter 21 of the statutes of 2015, is again amended

(1) by replacing "as it read before 1 January 2012" in the portion before paragraph *a* by "as it read in its application before 1 January 2012";

(2) by adding the following paragraph:

"For the purpose of applying this division to a particular month of the taxation year 2016 that precedes 1 July, section 1029.8.116.16, as it read in its application before that date, is to be read as if

(*a*) "described in the fifth paragraph" and "the individual's cohabiting spouse at the beginning of the particular month" in the portion of the first paragraph before the formula were replaced by "described in the seventh paragraph" and "the individual's cohabiting spouse at the end of the base year relating to the particular month", respectively;

(*b*) "at the beginning of the particular month" were replaced by "at the end of the base year relating to the particular month" in the following provisions of the second paragraph:

i. subparagraph ii of subparagraph *a*,

ii. the portion of subparagraph *b* before subparagraph i,

iii. subparagraphs i to iii of subparagraph *b*,

iv. the portion of subparagraph *c* before subparagraph i, and

v. the portion of each of subparagraphs ii, iii and iv of subparagraph *c* before subparagraph 1;

(*c*) "at the beginning of the particular month" and "no other eligible individual" in subparagraph iii of subparagraph *a* of the second paragraph were replaced by "throughout the base year relating to the particular month" and "no other person 18 years of age or over", respectively;

(*d*) "and the information described in section 1029.8.116.19.1 has been provided" were inserted after "the individual's eligible dwelling" in the portion of subparagraph *b* of the second paragraph before subparagraph i;

(*e*) "but owns, leases or subleases the eligible dwelling" in subparagraph iii of subparagraph *b* of the second paragraph were replaced by "but the individual

or the individual's cohabiting spouse owns, leases or subleases the eligible dwelling";

(*f*) "at that time" and "receives, for the particular month" in each of subparagraphs iv and v of subparagraph *b* of the second paragraph were replaced by "at the end of the base year relating to the particular month" and "has received, for the last month of that year", respectively;

(*g*) "receives in relation to that child, for the particular month" in subparagraph 3 of each of subparagraphs iii and iv of subparagraph *c* of the second paragraph were replaced by "has received in relation to that child, for the last month of that year"; and

(*h*) subparagraph *a* of the fourth paragraph were replaced by the following subparagraph:

"(*a*) 2, if, at the end of the base year relating to the particular month, the eligible individual and the individual's cohabiting spouse with whom the individual ordinarily lives in the eligible dwelling are such owners, lessees or sublessees; and"."

(2) Subsection 1 has effect from 1 January 2016.

132. (1) Sections 1029.8.116.17.1 and 1029.8.116.18 of the Act are replaced by the following sections:

"**1029.8.116.17.1.** The amount determined under section 1029.8.116.16 for a particular payment period in respect of an eligible individual may not be less than the amount that would be determined in respect of the eligible individual for that period if, in the formula in the first paragraph of that section, the amounts for B and C were each equal to zero.

"**1029.8.116.18.** The application referred to in the first paragraph of section 1029.8.116.16 must be filed with the Minister no later than 31 December of the fourth year following the base year relating to the payment period in respect of which the application is made, by means of the fiscal return the eligible individual is required to file under section 1000 for that base year, or would be required to file if the individual had tax payable for that taxation year under this Part.

If, at the end of the base year relating to a particular payment period, or to a particular month preceding 1 July 2016, an eligible individual ordinarily lives with another eligible individual who is the individual's cohabiting spouse, the application of only one of them may be considered to be valid in respect of that period or that month, as the case may be."

(2) Subsection 1 applies in respect of a payment period that begins after 30 June 2016, except where it replaces the second paragraph of section 1029.8.116.18 of the Act, in which case it applies from 1 January 2016.

133. (1) Section 1029.8.116.19 of the Act is amended by replacing the second paragraph by the following paragraph:

"If, in respect of a child, an individual receives for a month included in a particular payment period, or for a particular month preceding 1 July 2016, an amount deemed under section 1029.8.61.18 to be an overpayment of the individual's tax payable and, for the base year relating to that payment period or to the particular month, as the case may be, the document that the individual is required to file is any of the documents specified in subparagraphs *b* and *c* of the first paragraph, the document is deemed to be filed by the individual if the corresponding document referred to in paragraph *b* or *c* of section 1029.8.61.23 has been sent to the Régie des rentes du Québec."

(2) Subsection 1 applies from 1 January 2016.

134. (1) The Act is amended by inserting the following section after section 1029.8.116.19:

"**1029.8.116.19.1.** The information referred to in the portion of subparagraph *b* of the second paragraph of section 1029.8.116.16 before subparagraph i is

(*a*) where, at the end of the base year, the eligible individual or the individual's cohabiting spouse owns the individual's eligible dwelling, the roll number or the identification number shown on the account of property taxes relating to that dwelling for that base year and, if applicable, the number of persons who own it; or

(*b*) where, at the end of the base year, the eligible individual or the individual's cohabiting spouse leases or subleases the individual's eligible dwelling, the number identifying the dwelling as shown on the information return the owner of the immovable in which the dwelling is situated is required, under the regulations made in accordance with section 1086, to send the individual or the spouse and, if applicable, the number of persons who lease or sublease it."

(2) Subsection 1 applies from 1 January 2016.

135. (1) Sections 1029.8.116.20 and 1029.8.116.21 of the Act are replaced by the following sections:

"**1029.8.116.20.** If, at the end of the base year relating to a particular payment period or to a particular month preceding 1 July 2016, an eligible individual is not the owner, lessee or sublessee of the individual's eligible dwelling and the particular person who is the owner, lessee or sublessee of the

dwelling is, at that time, either confined to a prison or a similar institution, or living in a dwelling that is the individual's principal place of residence and that is in a health services and social services network facility, and was, immediately before the beginning of being confined in the prison or similar institution or living in the dwelling, as the case may be, the cohabiting spouse of the individual with whom the particular person ordinarily lived, the eligible individual rather than the particular person is, for the purposes of subparagraph *b* of the second paragraph of section 1029.8.116.16, deemed, at the end of the base year, to be the owner, lessee or sublessee, as applicable, of the dwelling.

However, the first paragraph does not apply if, at the end of the base year, the particular person is not the cohabiting spouse of the individual.

"**1029.8.116.21.** If, at the end of the base year relating to a particular payment period or to a particular month preceding 1 July 2016, an eligible individual is not the owner, lessee or sublessee of the individual's eligible dwelling and one or more particular persons who are the owners of the dwelling at that time are children in respect of whom the individual received, for the last month of the base year, an amount deemed under section 1029.8.61.18 to be an overpayment of the individual's tax payable and who have not reached 18 years of age in that month, the eligible individual rather than each of the particular persons is, for the purposes of subparagraph *b* of the second paragraph of section 1029.8.116.16, deemed, at the end of the base year, to be the owner of the dwelling."

(2) Subsection 1 applies from 1 January 2016.

136. (1) Sections 1029.8.116.22 to 1029.8.116.24 of the Act are repealed.

(2) Subsection 1 applies in respect of a change in circumstances that occurs after 31 December 2015.

137. (1) Section 1029.8.116.25 of the Act is amended

(1) by replacing the first and second paragraphs by the following paragraphs:

"**1029.8.116.25.** The Minister shall determine the amount that an eligible individual is entitled to receive for a particular payment period in respect of the amount deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable and shall send the individual a notice of determination in that respect.

The amount determined under the first paragraph is revised, if applicable, for the payment period or the first six months of the year 2016, to subtract from that amount any amount deemed, because of the application of section 1029.8.116.26.3, not to be an overpayment of the eligible individual's tax payable and a new notice giving an account of that revision is sent by the Minister to the individual.";

(2) by striking out the third paragraph.

(2) Subsection 1 applies in respect of a payment period that begins after 30 June 2016, except where paragraph 1 replaces the second paragraph of section 1029.8.116.25 of the Act, in which case that paragraph applies from 1 January 2016.

138. (1) Section 1029.8.116.26 of the Act is amended

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

"**1029.8.116.26.** The Minister shall pay to an eligible individual who is entitled to receive, for a particular payment period, the amount deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable, at the beginning of any of the payment months specified in the second paragraph, all or a fraction, as the case may be, of the amount determined in respect of the individual for that period under the first paragraph of section 1029.8.116.25.";

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

"The payment of the amount so determined is made as follows:

(*a*) if the amount is equal to or greater than $800, one-twelfth of the amount is paid within the first five days of each of the months of the particular payment period;

(*b*) if the amount is greater than $240 but less than $800, one-quarter of the amount is paid within the first five days of each of the months of July, October, January and April of that period; or

(*c*) in any other case, all of the amount is paid within the first five days of the month of July of that period.";

(3) by replacing the portion of the second paragraph before the formula by the following:

"However, for a particular month of the year 2011, the amount paid by the Minister to an eligible individual may not exceed the amount by which the amount, referred to in the first paragraph (as it reads in its application before 1 July 2016), that is determined in respect of the eligible individual for the particular month exceeds the amount determined, subject to the fifth paragraph, by the formula";

(4) by replacing "second paragraph" in the portion of each of the third and fourth paragraphs before subparagraph *a* by "third paragraph";

(5) by replacing "third paragraph" in the fifth paragraph by "fourth paragraph".

(2) Paragraphs 1 and 2 of subsection 1 apply in respect of a payment period that begins after 30 June 2016.

139. (1) The Act is amended by inserting the following sections after section 1029.8.116.26:

"**1029.8.116.26.1.** An eligible individual is not entitled to receive, for a particular payment period or for a particular month preceding 1 July 2016, an amount, in respect of an amount deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable from the payment month or the particular month that follows the month of the individual's death or the month in which the individual ceases to be resident in Québec.

Similarly, an eligible individual is not entitled to receive, for a particular payment period or for a particular month preceding 1 July 2016, an amount, in respect of an amount deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable, if the individual is confined to a prison or similar institution immediately before the beginning of the month in which the payment of the amount would otherwise be made.

"**1029.8.116.26.2.** At the beginning of a particular payment month or of a particular month preceding 1 July 2016, the Minister may pay to a person who is the cohabiting spouse of an eligible individual at the end of the base year relating to the payment period that includes that month or relating to the particular month an amount that the individual would have been entitled to receive, had it not been for the application of section 1029.8.116.26.1, in respect of an amount deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable, if that person applies to the Minister to that effect and is an eligible individual in respect of that period or particular month.

The first paragraph does not apply to an amount that the eligible individual is not entitled to receive because the individual ceased to be resident in Québec.

"**1029.8.116.26.3.** Every amount that an eligible individual is no longer entitled to receive for a particular payment period or for a paticular month preceding 1 July 2016 because of the application of section 1029.8.116.26.1, is deemed, despite section 1029.8.116.16, not to be an overpayment of the eligible individual's tax payable.

However, the first paragraph does not apply in respect of an amount that is paid in accordance with section 1029.8.116.26.2."

(2) Subsection 1 applies from 1 January 2016.

140. (1) Sections 1029.8.116.27 to 1029.8.116.29 of the Act are replaced by the following sections:

"**1029.8.116.27.** In exceptional circumstances and if convinced that it is in the family's interest, the Minister may pay to a person who is the

cohabiting spouse of an eligible individual at the end of the base year relating to a particular payment period or to a particular month preceding 1 July 2016 an amount that the individual is entitled to receive in respect of an amount deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable, if that person is also an eligible individual in respect of that period or particular month, as the case may be.

"**1029.8.116.28.** The Minister may require that an individual who, for a particular payment period, applies for, or receives all or part of, the amount deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable for a taxation year provide the Minister with documents or information so that the Minister may ascertain whether the individual is entitled to receive that amount.

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

Similarly, the Minister may suspend such payments for the duration of an inquiry on the individual's eligibility. The Minister shall conduct the inquiry diligently.

"**1029.8.116.29.** The Minister is not bound to pay the amount that is determined in respect of an eligible individual for a particular payment period in respect of the amount deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable, if the amount is less than $2."

(2) Subsection 1 applies in respect of a payment period that begins after 30 June 2016, except where it replaces section 1029.8.116.27 of the Act, in which case it applies from 1 January 2016.

141. (1) Section 1029.8.116.30 of the Act is amended

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

"**1029.8.116.30.** If an amount is refunded to an individual, or allocated to one of the individual's liabilities, in respect of an amount that, for a particular payment period, is deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable, interest is to be paid to the individual on the amount for the period ending on the day the overpayment is refunded or allocated and beginning on the day that is the latest of

(*a*) the sixth day of the payment month to which that amount relates;

(*b*) the 46th day following the day on which the individual's fiscal return is to be filed under this Part for the base year relating to the payment period;";

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

(3) by replacing subparagraphs *d* and *e* of the first paragraph by the following subparagraphs:

"(*d*) in the case of an additional amount determined for the payment period following a written application to amend a fiscal return filed under this Part for the base year relating to that period, the 46th day following the day on which the Minister received the application; and

"(*e*) in the case of an additional amount determined for the payment period following the amendment of a return of income filed under Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement) for the base year relating to that period or of an income statement filed by means of the prescribed form for that base year, the 46th day following the day on which the amendment has been brought to the attention of the Minister.";

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

"Similarly, if an amount is, in accordance with section 1029.8.116.26.2, refunded to a person who is the cohabiting spouse of an eligible individual at the end of the base year relating to a particular payment period or to a particular month preceding 1 July 2016, or allocated to one of the individual's liabilities, in respect of an amount that, for that payment period or for the particular month, as the case may be, is deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable for the taxation year to which it relates, interest is to be paid to the person on the amount for the period ending on the day the overpayment is refunded or allocated and beginning on the day that is the later of

(*a*) the sixth day of the payment month, determined in respect of the individual, or of the particular month, to which the amount relates; and

(*b*) the 46th day following the day on which the Minister received, in accordance with the first paragraph of section 1029.8.116.26.2, the person's application for the payment of the amount.";

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

"However, the Minister is not bound to pay the total of the amounts of interest determined, for a particular payment period, under the first paragraph in respect of an individual or under the second paragraph in respect of a person, if the amount is less than $1.";

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

"The rule of the third paragraph applies to the total of the amounts of interest determined in respect of a person under the second paragraph for the first six months of the year 2016 and, for that purpose, the aggregate of those months is deemed to be a payment period."

(2) Paragraphs 1, 3 and 5 of subsection 1 apply in respect of a payment period that begins after 30 June 2016.

(3) Paragraphs 2, 4 and 6 of subsection 1 apply from 1 January 2016.

142. (1) Section 1029.8.116.31 of the Act is replaced by the following section:

"**1029.8.116.31.** The amount by which the amount that is paid to an individual in respect of the amount that, for a particular payment period, is deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable, exceeds the amount that should have been paid to the individual for that period, is deemed to be tax payable by the individual under this Part from the date of determination of that excess amount and bears interest from that date to the day of payment at the rate set under section 28 of the Tax Administration Act (chapter A-6.002)."

(2) Subsection 1 applies in respect of a payment period that begins after 30 June 2016.

143. (1) Section 1029.8.116.32 of the Act is amended by replacing the first paragraph by the following paragraph:

"**1029.8.116.32.** If, for a particular payment period or for a particular month preceding 1 July 2016, the Minister has refunded to an individual, or allocated to one of the individual's liabilities, an amount exceeding that to which the individual was entitled in respect of the amount that, for that period or for that month, as the case may be, is deemed under section 1029.8.116.16 to be an overpayment of the individual's tax payable, the individual and the person who at the end of the base year relating to that period or to that particular month, as the case may be, is the individual's cohabiting spouse with whom the individual ordinarily lives are solidarily liable for the payment of the excess amount."

(2) Subsection 1 applies from 1 January 2016.

144. (1) Section 1029.8.116.34 of the Act, replaced by section 489 of chapter 21 of the statutes of 2015, is amended

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

"**1029.8.116.34.** If a person is a debtor under a fiscal law or about to become so, or is in debt to the State under an Act, other than a fiscal law, referred to in a regulation made under the second paragraph of section 31 of the Tax Administration Act (chapter A-6.002), and the person is described in the second paragraph for a payment month (in this section referred to as the "particular month"), the Minister may not, despite that section 31, allocate to the payment of the debt of that person more than 50% of the amount to be paid

to the person for the particular month in respect of the amount deemed under section 1029.8.116.16 to be an overpayment of the person's tax payable.";

(2) by replacing "Chapter I or II" in subparagraph *a* of the second paragraph by "any of Chapters I to III";

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

"(*b*) a person whose family income for the base year relating to the payment period that includes the particular month is equal to or less than $20,540, according to the last notice of determination sent to the person."

(2) Subsection 1 applies in respect of an amount allocated after 30 June 2016 for a payment period that begins after that date.

145. (1) Section 1029.8.116.35 of the Act is amended

(1) by striking out "to a cohabiting spouse," in the first paragraph;

(2) by replacing "Chapter I or II" in the second paragraph by "any of Chapters I to III".

(2) Subsection 1 applies from 1 January 2016.

146. (1) The Act is amended by inserting the following after section 1029.8.116.35:

"**DIVISION II.17.3**

"CREDIT ESTABLISHING A FISCAL SHIELD

"§1.—*Interpretation and general rules*

"**1029.8.116.36.** In this division,

"eligible spouse" of an individual for a taxation year means the person who is the individual's eligible spouse for the year within the meaning of sections 776.41.1 to 776.41.4;

"eligible work income" of an individual for a taxation year means the aggregate of

(*a*) subject to section 1029.8.116.37, the individual's income for the year from an office or employment computed under Chapters I and II of Title II of Book III;

(*b*) the amount by which the individual's income for the year from any business the individual carries on either alone or as a partner actively engaged

in the business exceeds the aggregate of the individual's losses for the year from such businesses; and

(*c*) an amount included in computing the individual's income for the year under paragraph *e*.2 or *e*.6 of section 311 or paragraph *h* of section 312;

"family income" of an individual for a taxation year has the meaning assigned by section 1029.8.67;

"total income" of an individual for a taxation year has the meaning assigned by section 1029.8.116.1.

"**1029.8.116.37.** For the purpose of computing an individual's eligible work income for a taxation year, no account is to be taken of an amount included in computing the individual's income for the year from a previous office or employment, if each of the amounts that make up the income is the value of a benefit received or enjoyed by the individual in the year because of that previous office or employment.

"§2. — *Credit*

"**1029.8.116.38.** An individual who is resident in Québec at the end of 31 December of a taxation year (in this section and section 1029.8.116.39 referred to as the "particular year") is deemed to have paid to the Minister on the individual's balance-due day for the particular year, on account of the individual's tax payable for the particular year, provided that the individual makes an application to that effect in the fiscal return the individual is required to file for the particular year, or would be required to so file if tax were payable for the particular year by the individual, the amount determined by the formula

(A – B) + (C – D).

For the purposes of the first paragraph, an individual who was resident in Québec immediately before death is deemed to be resident in Québec at the end of 31 December of the year of the individual's death.

In the formula in the first paragraph,

(*a*) A is the aggregate of the amount that the individual would be deemed to have paid to the Minister for the particular year under section 1029.8.116.5 or 1029.8.116.5.0.1 and, if applicable, the amount that the individual's eligible spouse for the particular year would be deemed to have paid to the Minister for the particular year under either of those sections if the individual's total income for the particular year or, as the case may be, that of the individual's eligible spouse for the particular year were the individual's modified total income for the particular year;

(*b*) B is the aggregate of the amount that the individual is deemed to have paid to the Minister for the particular year under section 1029.8.116.5 or

1029.8.116.5.0.1 and, if applicable, the amount that the individual's eligible spouse for the particular year is deemed to have paid to the Minister for the particular year under either of those sections;

(*c*) C is the aggregate of the amount that the individual would be deemed to have paid to the Minister for the particular year under section 1029.8.79 and, if applicable, the amount that the individual's eligible spouse for the particular year would be deemed to have paid to the Minister for the particular year under that section if the individual's family income for the particular year or, as the case may be, that of the individual's eligible spouse for the particular year were the individual's modified family income for the particular year; and

(*d*) D is the aggregate of the amount that the individual is deemed to have paid to the Minister for the particular year under section 1029.8.79 and, if applicable, the amount that the individual's eligible spouse for the particular year is deemed to have paid to the Minister for the particular year under that section.

For the purposes of subparagraph *a* of the third paragraph and section 1029.8.116.39, "modified total income" of an individual for a particular year means an amount equal to the amount by which the individual's total income for the particular year exceeds 75% of the lesser of

(*a*) the amount equal to the amount by which the individual's total income for the particular year exceeds the aggregate of the individual's income for the taxation year that precedes the particular year (in this section and section 1029.8.116.39 referred to as the "preceding year") and, if applicable, the income for the preceding year of the individual's eligible spouse for the particular year; and

(*b*) the amount equal to the total of

i. the lesser of $2,500 and the amount by which the individual's eligible work income for the particular year exceeds the individual's eligible work income for the preceding year, and

ii. the lesser of $2,500 and the amount by which the eligible work income for the particular year of the individual's eligible spouse for the particular year exceeds the eligible work income for the preceding year of the individual's eligible spouse for the particular year.

For the purposes of subparagraph *c* of the third paragraph, "modified family income" of an individual for a particular year means an amount equal to the amount by which the individual's family income for the particular year exceeds 75% of the lesser of

(*a*) the amount equal to the amount by which the individual's family income for the particular year exceeds the aggregate of the individual's income for the preceding year and, if applicable, the income for the preceding year of the individual's eligible spouse for the particular year; and

(*b*) the amount determined in accordance with subparagraph *b* of the fourth paragraph.

"**1029.8.116.39.** For the purpose of determining an individual's modified total income for a particular year, the following rules apply:

(*a*) the individual's eligible work income for the particular year or, if applicable, that of the individual's eligible spouse for the particular year is deemed to be equal to zero if, at the end of 31 December of the particular year or, if the individual died in the particular year, immediately before the individual's death, the individual or the eligible spouse, as the case may be,

i. is not resident in Québec, or

ii. is confined to a prison or similar institution and has been so confined during the particular year for one or more periods totalling more than six months; and

(*b*) the individual's income for the preceding year or, if applicable, that of the individual's eligible spouse for the particular year is deemed to be equal to zero if, at the end of 31 December of the preceding year, the individual or the eligible spouse, as the case may be,

i. is not resident in Québec, or

ii. is confined to a prison or similar institution and has been so confined during the preceding year for one or more periods totalling more than six months.

For the purposes of the first paragraph, a person who has been allowed, in a taxation year, to be temporarily absent from a prison or similar institution to which the person has been confined is deemed to be confined to that prison or similar institution during each day of the year during which the person has been so allowed to be temporarily absent.

"**1029.8.116.40.** If two individuals are eligible spouses of each other for a taxation year and each individual files, for the year, an application referred to in the first paragraph of section 1029.8.116.38, the amount that each of those individuals is deemed to have paid to the Minister on account of tax payable for the year under that first paragraph is deemed to be equal to 50% of the amount that each would, but for this section, be deemed to have paid to the Minister on account of tax payable for the year under that first paragraph."

(2) Subsection 1 applies from the taxation year 2016.

147. Section 1031 of the Act is repealed.

148. Section 1032 of the Act is amended by replacing "in section 1031" in the first paragraph by "in the second and third paragraphs of section 1031.1".

149. Section 1033.2 of the Act is amended by replacing the portion of the first paragraph before subparagraph *a* by the following:

"**1033.2.** Where, at any particular time in a taxation year (in this section and sections 1033.3 and 1033.4 referred to as the "emigration year"), an individual is deemed by section 785.2 to have disposed of property, other than a right to a benefit under, or an interest in a trust governed by, an employee benefit plan, and the individual elects, in the prescribed form containing prescribed information, on or before the individual's balance-due day for the emigration year, that this section and sections 1033.3 to 1033.6 apply to the emigration year, the following rules apply:".

150. (1) The Act is amended by inserting the following section after section 1035:

"**1035.1.** The Minister may at any time assess a taxpayer in respect of any amount payable under paragraph *g* of section 595 or section 597.0.15, and this Book applies, with the necessary modifications, to an assessment made under this section as though it had been made under Title II."

(2) Subsection 1 applies in respect of an assessment made after 31 December 2006. However, where section 1035.1 of the Act applies in respect of a taxation year that ends before 5 March 2010, it is to be read without reference to "or section 597.0.15".

151. (1) Section 1036 of the Act is replaced by the following section:

"**1036.** If a trust and a resident contributor or a resident beneficiary, a joint contributor and another joint contributor, a transferor and a transferee, an annuitant and an individual, a taxpayer and another person, a trust and a beneficiary or a taxpayer and a holder are, under paragraph *g* of section 595 or any of sections 597.0.15, 1034 to 1034.0.0.3, 1034.1 to 1034.3, 1034.4, 1034.6, 1034.8 and 1034.10, as the case may be, solidarily liable in respect of all or part of a liability of the trust to which that paragraph *g* applies, the joint contributor to which section 597.0.15 applies, the transferor to whom section 1034 applies (in this section referred to as the "transferor concerned"), the transferee to whom section 1034.0.0.3 applies (in this section referred to as the "transferee concerned"), the annuitant, the taxpayer or the trust, as the case may be, the following rules apply:

(*a*) a payment by, and on account of the liability of, the resident contributor or resident beneficiary or the other joint contributor (in this section all referred to as the "particular person"), the transferee to whom section 1034 applies (in this section referred to as the "other transferee"), the transferor to whom section 1034.0.0.3 applies (in this section referred to as the "other transferor"), the individual, the other person, the beneficiary or the holder, as the case may be, discharges, up to the amount of the payment, their solidary liability; and

(*b*) a payment by, and on account of the liability of, the trust to which paragraph *g* of section 595 applies, the joint contributor to which section 597.0.15 applies, the transferor concerned, the transferee concerned, the annuitant, the taxpayer or the trust, discharges the liability of the particular person, the other transferee, the other transferor, the individual, the other person, the beneficiary or the holder, as the case may be, only to the extent that the payment operates to reduce the liability of the trust to which that paragraph *g* applies, the joint contributor to which section 597.0.15 applies, the transferor concerned, the transferee concerned, the annuitant, the taxpayer or the trust to an amount less than the amount in respect of which the particular person, the other transferee, the other transferor, the individual, the other person, the beneficiary or the holder is solidarily liable under that paragraph *g* or any of sections 597.0.15, 1034 to 1034.0.0.3, 1034.1 to 1034.3, 1034.4, 1034.6, 1034.8 and 1034.10, as the case may be."

(2) Subsection 1 applies in respect of a contribution determined in relation to a taxation year that ends after 31 December 2006. However,

(1) where section 1036 of the Act applies in respect of a contribution determined in relation to a taxation year that ends after 31 December 2006 and before 1 January 2008, it is to be read as follows:

"**1036.** If a trust and a resident contributor or a resident beneficiary, a transferor and a transferee, an annuitant and an individual, a taxpayer and another person or a trust and a beneficiary are, under paragraph *g* of section 595 or any of sections 1034 to 1034.0.0.3, 1034.1 to 1034.3, 1034.4, 1034.6 and 1034.8, as the case may be, solidarily liable in respect of all or part of a liability of the trust to which that paragraph *g* applies, the transferor to whom section 1034 applies (in this section referred to as the "transferor concerned"), the transferee to whom section 1034.0.0.3 applies (in this section referred to as the "transferee concerned"), the annuitant, the taxpayer or the trust, as the case may be, the following rules apply:

(*a*) a payment by, and on account of the liability of, the resident contributor or resident beneficiary (in this section all referred to as the "particular person"), the transferee to whom section 1034 applies (in this section referred to as the "other transferee"), the transferor to whom section 1034.0.0.3 applies (in this section referred to as the "other transferor"), the individual, the other person or the beneficiary, as the case may be, discharges, up to the amount of the payment, their solidary liability; and

(*b*) a payment by, and on account of the liability of, the trust to which paragraph *g* of section 595 applies, the transferor concerned, the transferee concerned, the annuitant, the taxpayer or the trust, discharges the liability of the particular person, the other transferee, the other transferor, the individual, the other person or the beneficiary, as the case may be, only to the extent that the payment operates to reduce the liability of the trust to which that paragraph *g* applies, the transferor concerned, the transferee concerned, the annuitant, the taxpayer or the trust to an amount less than the amount in respect of which the

particular person, the other transferee, the other transferor, the individual, the other person or the beneficiary is solidarily liable under that paragraph *g* or any of sections 1034 to 1034.0.0.3, 1034.1 to 1034.3, 1034.4, 1034.6 and 1034.8, as the case may be."; and

(2) where section 1036 of the Act applies in respect of a taxation year that ends after 31 December 2006 and before 5 March 2010, it is to be read as follows:

"**1036.** If a trust and a resident contributor or a resident beneficiary, a transferor and a transferee, an annuitant and an individual, a taxpayer and another person, a trust and a beneficiary or a taxpayer and a holder are, under paragraph *g* of section 595 or any of sections 1034 to 1034.0.0.3, 1034.1 to 1034.3, 1034.4, 1034.6, 1034.8 and 1034.10, as the case may be, solidarily liable in respect of all or part of a liability of the trust to which that paragraph *g* applies, the transferor to whom section 1034 applies (in this section referred to as the "transferor concerned"), the transferee to whom section 1034.0.0.3 applies (in this section referred to as the "transferee concerned"), the annuitant, the taxpayer or the trust, as the case may be, the following rules apply:

(*a*) a payment by, and on account of the liability of, the resident contributor or resident beneficiary (in this section all referred to as the "particular person"), the transferee to whom section 1034 applies (in this section referred to as the "other transferee"), the transferor to whom section 1034.0.0.3 applies (in this section referred to as the "other transferor"), the individual, the other person, the beneficiary or the holder, as the case may be, discharges, up to the amount of the payment, their solidary liability; and

(*b*) a payment by, and on account of the liability of, the trust to which paragraph *g* of section 595 applies, the transferor concerned, the transferee concerned, the annuitant, the taxpayer or the trust, discharges the liability of the particular person, the other transferee, the other transferor, the individual, the other person, the beneficiary or the holder, as the case may be, only to the extent that the payment operates to reduce the liability of the trust to which that paragraph *g* applies, the transferor concerned, the transferee concerned, the annuitant, the taxpayer or the trust to an amount less than the amount in respect of which the particular person, the other transferee, the other transferor, the individual, the other person, the beneficiary or the holder is solidarily liable under that paragraph *g* or any of sections 1034 to 1034.0.0.3, 1034.1 to 1034.3, 1034.4, 1034.6, 1034.8 and 1034.10, as the case may be."

152. Section 1038 of the Act is amended

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

"(*a*) the amount by which the tax payable by the individual for the particular year, determined without reference to the specified tax consequences for the particular year, section 313.11 and Chapter II.1 of Title VI of Book III, but

with reference to the amount that the individual could deduct from the individual's tax otherwise payable for the year under section 776.41.5 if the individual's eligible spouse for the year were not required to include an amount in computing income for the year under section 313.11, exceeds the aggregate of";

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

"i. the tax payable by the individual for the particular year, determined without reference to the specified tax consequences for the particular year, section 313.11 and Chapter II.1 of Title VI of Book III, but with reference to the amount that the individual could deduct from the individual's tax otherwise payable for the year under section 776.41.5 if the individual's eligible spouse for the year were not required to include an amount in computing income for the year under section 313.11, reduced by all amounts deducted or withheld under section 1015, without reference to section 1017.2, in respect of the individual's income for the particular year,".

153. (1) Section 1044 of the Act is amended

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

"**1044.** Where, for a particular taxation year, a taxpayer is entitled to exclude from the taxpayer's income under sections 294 to 298 an amount in respect of the exercise of an option in a subsequent taxation year, to exclude from the taxpayer's income or to deduct an amount by reason of the disposition in a subsequent taxation year of a work of art referred to in section 714.1 or 752.0.10.11.1 by a donee referred to in that section, to deduct an amount relating to a subsequent taxation year, or because of an event in a subsequent taxation year, and referred to in any of paragraphs *b* to *b*.1.0.1, *c* to *d*.1.0.0.2, *d*.1.1 and *f* to *h* of section 1012.1, to deduct an amount under any of sections 785.2.2 to 785.2.4 from the proceeds of disposition of a property because of an election made in a fiscal return for a subsequent taxation year or to reduce an amount included in computing the taxpayer's income under section 580 for the particular taxation year because of a reduction referred to in section 1012.2 in the foreign accrual property income of a foreign affiliate of the taxpayer for a taxation year of the foreign affiliate that ends in the particular taxation year, the tax payable under this Part by the taxpayer for the particular taxation year is deemed, for the purpose of computing interest payable under sections 1037 to 1040, to be equal to the tax that the taxpayer would have been required to pay if the consequences of the deduction, exclusion or reduction of those amounts were not taken into account.";

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

"However, the amount by which the tax payable under this Part by the taxpayer for the particular taxation year is reduced as a consequence of the

exclusion from the income, the deduction or the reduction, as the case may be, of an amount described in the first paragraph is deemed, for the purpose of computing interest payable under sections 1037 to 1040, to have been paid by the taxpayer on account of the taxpayer's tax payable under this Part for the particular taxation year on the latest of

(*a*) the day on which an amended fiscal return of the taxpayer or a prescribed form was filed in accordance with any of sections 297, 716.0.1, 752.0.10.15, 1012, 1012.2, 1054, 1055.1.2 and 1055.1.3 so as to exclude from the taxpayer's income, to deduct or to reduce the amount for the particular taxation year;".

(2) Paragraph 1 of subsection 1, except where it adds, in the first paragraph of section 1044 of the Act, a reference to paragraph *d*.1.0.0.2 of section 1012.1 of the Act, and paragraph 2 of subsection 1 apply to a taxation year that begins after 18 December 2009.

(3) Paragraph 1 of subsection 1, where it adds, in the first paragraph of section 1044 of the Act, a reference to paragraph *d*.1.0.0.2 of section 1012.1 of the Act, has effect from 27 March 2015.

(4) Despite sections 1010 to 1011 of the Act, where a taxpayer has made a valid election under paragraph *b* of section 53 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) in relation to section 35 of that Act, the Minister of Revenue shall, under Part I of the Taxation Act, make any assessments of the taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to paragraphs 1 and 2 of subsection 1 and subsection 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

(5) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election referred to in subsection 4. For the purposes of section 21.4.7 of the Act in respect of such an election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 1 June 2016.

154. (1) Section 1053 of the Act is amended by replacing the portion before paragraph *b* by the following:

"**1053.** For the purposes of section 1052, the portion of any overpayment of the tax payable by a taxpayer for a taxation year that arose as a consequence of the exclusion of an amount from the taxpayer's income under sections 294 to 298 in respect of the exercise of an option in a subsequent taxation year, as a consequence of the exclusion of an amount from the taxpayer's income, or of the deduction of an amount, by reason of the disposition, in a subsequent taxation year, of a work of art referred to in section 714.1 or 752.0.10.11.1 by a donee referred to in that section, as a consequence of the deduction of an amount relating to a subsequent taxation year, or because of an event in a subsequent taxation year, and referred to in any of paragraphs *b* to *b*.1.0.1, *c* to *d*.1.0.0.2, *d*.1.1 and *f* to *h* of section 1012.1, as a consequence of the

deduction of an amount under any of sections 785.2.2 to 785.2.4 from the proceeds of disposition of a property because of an election made in a fiscal return for a subsequent taxation year, as a consequence of the reduction of an amount included in computing the taxpayer's income under section 580 for the taxation year because of a reduction referred to in section 1012.2 in the foreign accrual property income of a foreign affiliate of the taxpayer for a taxation year of the foreign affiliate that ends in the taxation year, or as a consequence of the deduction of an amount relating to a preceding taxation year and referred to in any of sections 727 to 737 where that deduction is claimed after the expiry of the time limit provided for in section 1000 applicable to the taxation year, is deemed to have been paid to the Minister on the latest of

(*a*) the 46th day following the day on which an amended fiscal return of the taxpayer or a prescribed form was filed in accordance with any of sections 297, 716.0.1, 752.0.10.15, 1012, 1012.2, 1054, 1055.1.2 and 1055.1.3 so as to exclude from the taxpayer's income, to deduct or to reduce the amount for the taxation year;".

(2) Subsection 1, except where it adds, in the portion of section 1053 of the Act before paragraph *a*, a reference to paragraph *d*.1.0.0.2 of section 1012.1 of the Act, applies to a taxation year that begins after 18 December 2009.

(3) Subsection 1, where it adds, in the portion of section 1053 of the Act before paragraph *a*, a reference to paragraph *d*.1.0.0.2 of section 1012.1 of the Act, has effect from 27 March 2015.

(4) Despite sections 1010 to 1011 of the Act, where a taxpayer has made a valid election under paragraph *b* of section 53 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) in relation to section 36 of that Act, the Minister of Revenue shall, under Part I of the Taxation Act, make any assessments of the taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsections 1 and 2. Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to such assessments, with the necessary modifications.

(5) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election referred to in subsection 4. For the purposes of section 21.4.7 of the Act in respect of such an election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 1 June 2016.

155. Section 1086.29 of the Act is amended by replacing "1031" by "1031.1".

156. Section 1091 of the Act is amended

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

"(*c*) 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, determined with reference to the second paragraph, such of the other deductions from income, except the deductions described in sections 726.33, 737.14, 737.16, 737.16.1, 737.18.10, 737.18.34, 737.21, 737.22.0.0.3, 737.22.0.0.7, 737.22.0.3, 737.22.0.4.7, 737.22.0.7, 737.22.0.10 and 737.22.0.13, permitted for the purpose of computing the individual's taxable income as may reasonably be considered wholly applicable.";

(2) by adding the following paragraph:

"For the purposes of subparagraph *c* of the first paragraph, the taxable income earned in Canada by an individual for a taxation year is determined as if section 1090 were read for the year without reference to its second, third and fourth paragraphs and as if subparagraph *a* of the first paragraph of that section were replaced, for the year, by the following subparagraph:

"(*a*) the aggregate of the income from the duties of offices or employments performed by the individual in Canada and the income from the duties of offices or employments performed by the individual outside Canada if the individual was resident in Canada at the time the individual performed the duties;"."

157. (1) Section 1121.10 of the Act is replaced by the following section:

"**1121.10.** For the purposes of subparagraph *e* of the second paragraph of section 248, section 306, paragraph *a* of section 657 and sections 657.1, 663, 1121.11 and 1121.12 and despite section 652, each amount that is paid, or that becomes payable, by a trust to a beneficiary after the end of a particular taxation year of the trust that ends on 15 December of a calendar year because of section 1121.7 and before the end of that calendar year is deemed to have been paid or to have become payable, as the case may be, to the beneficiary at the end of the particular taxation year."

(2) Subsection 1 applies in respect of an amount that, after 31 December 1999, is paid or has become payable by a trust.

158. Section 1129.23.4 of the Act is amended by replacing "1031" by "1031.1".

159. Section 1129.23.4.4 of the Act is amended by replacing "1031" by "1031.1".

160. Section 1129.23.4.8 of the Act is amended by replacing "1031" by "1031.1".

161. Section 1129.23.8 of the Act is amended by replacing "1031" by "1031.1".

162. (1) The Act is amended by inserting the following after section 1129.27.18:

“**PART III.6.5**

“SPECIAL TAX RELATING TO THE NON-REFUNDABLE TAX CREDIT FOR THE DEVELOPMENT OF E-BUSINESS

“**1129.27.19.** In this Part, “unused portion of the tax credit” of a corporation for a taxation year has the meaning assigned by section 776.1.19.

“**1129.27.20.** Every corporation that has deducted an amount under section 776.1.20 or 776.1.21 for a taxation year shall pay the tax computed under the second paragraph for a subsequent taxation year (in this section referred to as the “repayment year”) in which an amount relating to wages included in computing the qualified wages, for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX of Part I, paid by the corporation to an individual for a taxation year preceding the repayment year, other than an amount described in subparagraph i or ii of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.79, is, directly or indirectly, refunded or otherwise paid to the corporation or allocated to a payment to be made by the corporation, or obtained by a person or partnership.

The tax to which the first paragraph refers is equal to the amount by which the aggregate of all amounts each of which is an amount deducted by the corporation for a taxation year preceding the repayment year under section 776.1.20 or under section 776.1.21 in respect of the unused portion of the tax credit of the corporation for a taxation year preceding the repayment year exceeds the total of

(*a*) the aggregate of all amounts each of which is the maximum amount that the corporation could have deducted under section 776.1.20 for a particular taxation year preceding the repayment year if it had had sufficient tax payable under Part I for the particular taxation year and if, for the purposes of paragraph *b* of the definition of “qualified wages” in the first paragraph of section 1029.8.36.0.3.79,

i. any amount referred to in the first paragraph for the repayment year or for a preceding taxation year, relating to wages included in computing the qualified wages, for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX of Part I, paid by the corporation to an individual for the particular taxation year, that is received or obtained at or before the end of the repayment year, had been received or obtained in the particular taxation year, and

ii. any amount referred to in the first paragraph of section 776.1.24 for the repayment year or for a preceding taxation year, relating to wages included in computing the qualified wages, for the purposes of Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX of Part I, paid by the corporation to an

individual for the particular taxation year, that is paid or deemed to be paid under section 776.1.25 at or before the end of the repayment year, had been paid or deemed to be paid in the particular taxation year; and

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

"**1129.27.21.** For the purposes of Part I, except Title III.4 of Book V and Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX, the tax paid at any time by a corporation to the Minister under section 1129.27.20 in relation to qualified wages, for the purposes of that Division II.6.0.1.9, is deemed to be an amount of assistance repaid at that time by the corporation in respect of the qualified wages, pursuant to a legal obligation.

"**1129.27.22.** Unless otherwise provided in this Part, the first paragraph of section 549, section 564 where it refers to the first paragraph of section 549, sections 1000 to 1024, subparagraph *b* of the first paragraph of section 1027 and sections 1037 to 1079.16 apply to this Part, with the necessary modifications."

(2) Subsection 1 has effect from 27 March 2015.

163. Section 1129.54 of the Act is amended by replacing "1031" by "1031.1".

164. Section 1129.66 of the Act is amended by replacing "1031" by "1031.1".

165. (1) Section 1129.77 of the Act is amended by replacing the definition of "specified trust" by the following definition:

"“specified trust” for a taxation year means an inter vivos trust that was not resident, nor is deemed under paragraph *a* of section 595 to have been resident, in Canada at any time in the year and that is not exempt from tax payable under Part I because of Book VIII of that Part;".

(2) Subsection 1 applies to a taxation year that ends after 19 March 2012.

166. (1) Section 1175.28.13 of the Act is replaced by the following section:

"**1175.28.13.** If a person is required to pay tax for any taxation year under section 1175.28.12, the tax that the person is required to pay for a subsequent taxation year, under a particular provision of any of Parts III.6.4, III.6.5, VI.2 and VI.3, may not, despite the particular provision, be greater than the amount by which the tax otherwise determined exceeds the portion of that tax that may reasonably be considered to have become payable by the person under section 1175.28.12 for a taxation year preceding the subsequent taxation year."

(2) Subsection 1 has effect from 27 March 2015.

167. (1) Section 1175.28.14 of the Act is amended by replacing paragraph *a*.1 by the following paragraph:

"(*a*.1) the portion of that tax that is determined under subparagraph *a* of the third paragraph of that section and that may reasonably be considered as relating to a deduction under Title III.3 or III.4 of Book V of Part I in relation to an expense, is deemed to be, for the purposes of Part I, except for that Title III.3 or III.4 and Division II.6.0.1.9 of Chapter III.1 of Title III of Book IX of Part I, as the case may be, and the definition referred to in paragraph *a*, an amount of assistance repaid at that time by the person in respect of the expense pursuant to a legal obligation;".

(2) Subsection 1 has effect from 27 March 2015.

ACT TO FACILITATE THE PAYMENT OF SUPPORT

168. Section 23 of the Act to facilitate the payment of support (chapter P-2.2) is amended by replacing the second paragraph by the following paragraph:

"The Minister shall, in addition, file with the clerk of the court a statement of the Minister's claim and notify the seizing creditor, who shall then file the creditor's claim in the record of the support case concerned. The Minister shall also notify the bailiff, where applicable."

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

"**24.** Where the Minister acts as claimant or seizing creditor, the clerk or the bailiff, as applicable, shall release the seizure in the hands of a third person once the other claims have been satisfied and shall give notice thereof to the Minister and the garnishee. The provisions relating to deductions at source apply, with the necessary modifications, from that time."

170. Section 47 of the Act is amended by striking out the second and third paragraphs.

171. The Act is amended by inserting the following section after section 47:

"**47.1.** The execution of a judgment under this Act is to proceed in accordance with the rules of Book VIII of the Code of Civil Procedure (chapter C-25.01), subject to the special rules set out in this Act and the following rules:

(1) the Minister may enter into an agreement with a person owing an amount under this Act for the payment of instalments over a period of time, which may exceed one year, that the Minister determines; such an agreement need not be filed with the court office;

(2) the Minister shall act as seizing creditor for himself or for the support creditor; the Minister shall prepare the notice of execution and file it with the court office; the notice is valid only for the execution of a judgment effected under this Act and does not prevent the filing of a notice for the execution of another judgment; if the Minister acts for the support creditor, the Minister may exercise the powers granted to the support creditor under Division III of Chapter IV of Title I of that Book VIII;

(3) the Minister seizes a sum of money or income in the hands of a third person, but entrusts the administration of subsequent steps, including the receipt and distribution of the sum or income, to the clerk of the court seized; the Minister serves the notice of execution on the defendant and the garnishee, but is not required to inform the defendant's creditors or deal with their claims, or to join in a seizure in the hands of a third person already undertaken by a bailiff in another case if the seizure to be made by the Minister is for other sums or income than the sums or income specified in the notice of execution filed by the bailiff;

(4) the Minister is required to hire the services of a bailiff for the seizure of movable or immovable property, to give the bailiff instructions and to amend the notice of execution accordingly; in such a case, if a notice for the execution of a judgment was filed by a bailiff in another case prior to the Minister's request, the Minister or the bailiff hired by the Minister joins in the seizure already undertaken.

The Minister is not required to pay an advance to cover execution-related costs."

ACT RESPECTING THE SECTORAL PARAMETERS OF CERTAIN FISCAL MEASURES

172. (1) Section 4 of the Act respecting the sectoral parameters of certain fiscal measures (chapter P-5.1) is amended by inserting the following definition in alphabetical order:

"“filing-due date” applicable to a person for a taxation year has the meaning assigned by section 1 of the Taxation Act;".

(2) Subsection 1 has effect from 27 March 2015.

173. (1) The Act is amended by inserting the following section after section 5:

"**5.1.** In applying the rules of paragraphs 3 to 6 of section 5, section 1029.6.0.1.7 of the Taxation Act (chapter I-3) must be taken into account."

(2) Subsection 1 has effect from 27 March 2015.

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

"**9.1.** Subject to a special provision of the applicable schedule, where a fiscal measure consists in allowing a person to benefit from an amount deemed to have been paid on account of tax payable for a particular taxation year, the application must be filed with the responsible minister or body at or before the end of the nine-month period that begins,

(1) where the person avails himself, herself or itself of the fiscal measure as a member of a partnership, on the day that follows the date of the end of the partnership's fiscal period that ends in the particular taxation year; or

(2) in any other case, on the day that follows the person's filing-due date for the particular taxation year.

The responsible minister or body may, on reasonable grounds, relieve a person or a partnership from failure to comply with the time limit provided for in the first paragraph if the application has been filed with the minister or body within three months of the expiry of that time limit."

(2) Subsection 1 applies, in relation to an application that is to be filed by a person, to a taxation year that begins after 26 March 2015 and, in relation to an application that is to be filed by a partnership, to a fiscal period that begins after 26 March 2015.

175. Section 13.2 of Schedule A to the Act, amended by section 553 of chapter 21 of the statutes of 2015, is again amended by striking out the fifth paragraph.

176. (1) Section 13.6 of Schedule A to the Act, amended by section 556 of chapter 21 of the statutes of 2015, is again amended by replacing the portion of the first paragraph before subparagraph 1 by the following:

"**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 subparagraphs 5 and 7 to 9 of the first paragraph of section 13.5 (other than activities the results of which must be integrated into property intended for sale or whose purpose concerns the operation of such property) is attributable to the following services:".

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

177. (1) Section 13.12 of Schedule A to the Act, amended by section 558 of chapter 21 of the statutes of 2015, is again amended

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

"(1) activities not primarily related to e-business;";

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

"For the purposes of subparagraph 1 of the first paragraph, a corporation's activities carried out by an employee of the corporation are deemed not to be related to e-business if their results must be integrated into property intended for sale or their purpose concerns the operation of such property."

(2) Subsection 1 applies to a taxation year that begins after 26 March 2015.

178. (1) Section 16.2 of Schedule A to the Act, enacted by section 559 of chapter 21 of the statutes of 2015, is amended by replacing the third paragraph by the following paragraph:

"Despite the second paragraph, Investissement Québec may accept only the application for a certificate, in respect of a contract, filed with Investissement Québec after 26 March 2015 and before 1 January 2020."

(2) Subsection 1 applies in respect of an application for a certificate that is filed after 26 March 2015, in relation to a contract whose negotiation began after that date and before 1 January 2020.

179. (1) Section 6.2 of Schedule E to the Act is amended by adding "However, where, at any time in a taxation year, the corporation begins to carry on an activity or part of an activity transferred to it by the particular corporation referred to in section 6.4.1, the period of validity of the corporation qualification certificate issued to the corporation may not end after the day on which the period of validity of the corporation qualification certificate issued to the particular corporation in respect of that activity or part of activity would otherwise have ended." at the end of the third paragraph.

(2) Subsection 1 has effect from 21 March 2012.

180. (1) Section 6.3 of Schedule E to the Act, amended by section 569 of chapter 21 of the statutes of 2015, is again amended by replacing the first paragraph by the following paragraph:

"**6.3.** A corporation qualification certificate issued to a corporation certifies that all the activities specified in the certificate that are carried on, or to be carried on, by the corporation are recognized as eligible activities."

(2) Subsection 1 has effect from 21 March 2012.

181. (1) Section 6.4 of Schedule E to the Act, amended by section 570 of chapter 21 of the statutes of 2015, is again amended by replacing the first paragraph by the following paragraph:

"**6.4.** The Minister may issue a corporation qualification certificate only if

(1) the net shareholders' equity of the corporation for its taxation year preceding that in which the corporation files its application for the certificate or, where the corporation is in its first fiscal period, at the beginning of that fiscal period, is less than $15,000,000; and

(2) the corporation establishes to the Minister's satisfaction that the activities that are carried on, or to be carried on, by the corporation are not a continuation of activities or a part of activities previously carried on by another person or partnership."

(2) Subsection 1 has effect from 21 March 2012.

182. (1) The Act is amended by inserting the following section after section 6.4 of Schedule E:

"**6.4.1.** If, at a particular time, a particular corporation transfers to another corporation an activity or part of an activity specified in the unrevoked corporation qualification certificate that was issued to the particular corporation, the activity or part of activity so transferred is deemed, for the purpose of applying subparagraph 2 of the first paragraph of section 6.4 in respect of the other corporation, not to have been carried on by the particular corporation before that time. In addition, the Minister specifies the activity or part of activity so transferred in the corporation qualification certificate issued to the other corporation and withdraws it from the corporation qualification certificate that was issued to the particular corporation. These modifications become effective at that time."

(2) Subsection 1 has effect from 21 March 2012.

183. (1) Section 6.7 of Schedule E to the Act, amended by section 572 of chapter 21 of the statutes of 2015, is again amended

(1) by adding the following paragraph after paragraph 2:

"(3) it is established to the Minister's satisfaction that all or substantially all of the activities the corporation carried out consisted in activities or parts of activities not previously carried on by another person or partnership.";

(2) by adding the following paragraph:

"If an activity or part of an activity was the subject at a particular time of a transfer referred to in section 6.4.1 and made by a particular corporation, the activity or part of activity is deemed, for the purposes of subparagraph 3 of the first paragraph, not to have been carried on by the particular corporation before that time."

(2) Subsection 1 has effect from 21 March 2012.

184. (1) Section 3.2 of Schedule H to the Act, amended by section 574 of chapter 21 of the statutes of 2015, is again amended by replacing the third and fourth paragraphs by the following paragraphs:

"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."

(2) Subsection 1 applies in respect of an application for a certificate for a taxation year that begins after 26 March 2015.

185. (1) Section 3.4 of Schedule H to the Act is amended by replacing the first paragraph by the following paragraph:

"**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. In addition, the favourable advance ruling or the qualification certificate specifies, if applicable, that the film is a film in a foreign format."

(2) Subsection 1 applies in respect of a film for which an application for an advance ruling or, in the absence of such an application, an application for a qualification certificate is filed with the Société de développement des entreprises culturelles after 26 March 2015.

186. (1) Section 3.10 of Schedule H to the Act, amended by section 576 of chapter 21 of the statutes of 2015, is again amended by replacing subparagraph 4 of the first paragraph by the following subparagraph:

"(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;".

(2) Subsection 1 applies in respect of an application for an advance ruling or a qualification certificate filed in relation to a film in respect of which a labour expenditure is incurred in a taxation year that begins after 26 March 2015.

187. (1) Schedule H to the Act is amended by inserting the following section after section 3.14:

"**3.14.1.** For the purposes of the first paragraph of section 3.4, a film is a film in a foreign format if

(1) in the case of a film whose primary market is the television market,

(*a*) a licence for adaptation in Québec was issued in respect of the film, which is derived from a television concept created outside Québec, and

(*b*) the licence specifies the format elements of the program or of the episodes that will form a series, such as the title, idea, structure and subjects, the description of the plot and of the characters, the target audience and the duration of each episode; or

(2) in the case of a film whose primary market is the theatrical market,

(*a*) the rights with respect to the film were granted for adaptation in Québec, and

(*b*) the film is a new version of a film previously brought to the screen that is not itself derived from a storyline adapted from another work, such as a literary or theatrical work, and the storyline of that new version reprises the plot and characters of the film previously brought to the screen."

(2) Subsection 1 applies in respect of a film for which an application for an advance ruling or, in the absence of such an application, an application for a qualification certificate is filed with the Société de développement des entreprises culturelles after 26 March 2015.

188. (1) The heading of Division VII of Chapter III of Schedule H to the Act, replaced by section 577 of chapter 21 of the statutes of 2015, is again replaced by the following heading:

"NON-ARM'S LENGTH CERTIFICATE".

(2) Subsection 1 has effect from 27 March 2015.

189. (1) Section 3.26 of Schedule H to the Act, amended by section 578 of chapter 21 of the statutes of 2015, is again amended by replacing the first paragraph by the following paragraph:

"**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."

(2) Subsection 1 applies in respect of an application for a certificate for a taxation year that begins after 26 March 2015.

190. (1) Sections 3.27 and 3.28 of Schedule H to the Act, replaced by section 579 of chapter 21 of the statutes of 2015, are again replaced by the following sections:

"**3.27.** 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 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."

(2) Subsection 1 applies in respect of an application for a certificate for a taxation year that begins after 26 March 2015.

191. (1) Section 5.2 of Schedule H to the Act, amended by section 581 of chapter 21 of the statutes of 2015, is again amended by replacing the third paragraph by the following paragraph:

"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 taxation year for which the corporation intends to claim the tax credit."

(2) Subsection 1 applies in respect of an application for a certificate for a taxation year that begins after 26 March 2015.

192. (1) The heading of Division IV of Chapter V of Schedule H to the Act, replaced by section 583 of chapter 21 of the statutes of 2015, is again replaced by the following heading:

"NON-ARM'S LENGTH CERTIFICATE".

(2) Subsection 1 has effect from 27 March 2015.

193. (1) Section 5.10 of Schedule H to the Act, amended by section 584 of chapter 21 of the statutes of 2015, is again amended by replacing the first paragraph by the following paragraph:

"**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."

(2) Subsection 1 applies in respect of an application for a certificate for a taxation year that begins after 26 March 2015.

194. (1) Sections 5.11 and 5.12 of Schedule H to the Act, replaced by section 585 of chapter 21 of the statutes of 2015, are again replaced by the following sections:

"**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."

(2) Subsection 1 applies in respect of an application for a certificate for a taxation year that begins after 26 March 2015.

ACT RESPECTING THE LEGAL PUBLICITY OF ENTERPRISES

195. Section 6 of the Act respecting the legal publicity of enterprises (chapter P-44.1) is replaced by the following section:

"**6.** The registrar may, by notice and with the concurrence of the Minister, delegate some or all of the registrar's powers to an employee designated under section 4. The notice is published in the *Gazette officielle du Québec*."

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

"**7.** The registrar may, by notice and with the concurrence of the Minister, delegate to a person other than an employee designated under section 4, subject to the restrictions and conditions determined by the registrar, the power to register, to make corrections under sections 93 to 95 and to issue copies, extracts or attestations or certify copies or extracts under any of sections 105 to 108. The notice is published in the *Gazette officielle du Québec*.

A delegation to a person other than an employee under the responsibility of the Agence du revenu du Québec must be the subject of an agreement entered into by the Minister."

ACT RESPECTING THE RÉGIE DE L'ASSURANCE MALADIE DU QUÉBEC

197. (1) Section 37.16 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5), amended by section 596 of chapter 21 of the statutes of 2015 and section 166 of chapter 24 of the statutes of 2015, is again amended

(1) by replacing the definition of "exempt individual" by the following definition:

""exempt individual" for a year means an individual who is exempted under any of subparagraphs *a* to *c* and *f* of the first paragraph of section 96 of the Tax Administration Act (chapter A-6.002) from the tax for the year under Part I of the Taxation Act (chapter I-3);";

(2) by striking out the definition of "family income".

(2) Subsection 1 applies from the year 2017.

198. (1) Section 37.17 of the Act, replaced by section 598 of chapter 21 of the statutes of 2015 and section 168 of chapter 24 of the statutes of 2015, is amended

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

"**37.17.** Every individual described in section 37.18 in respect of a particular year is required to pay for the particular year, on the due date applicable to the individual for the particular year, a contribution that is, without exceeding the limit applicable for the particular year, equal to the aggregate of the amount—where an election is made under subparagraph *b* of the first paragraph of section 37.16.1—determined under the second paragraph and

(*a*) where the particular year is the year 2015 or 2016,

i. if the individual's income for the year does not exceed $40,820, an amount equal to the lesser of $100 and 5% of the amount by which that income exceeds $18,370,

ii. if the individual's income for the year is greater than $40,820 but does not exceed $132,650, an amount equal to the lesser of $200 and the aggregate of $100 and 5% of the amount by which that income exceeds $40,820, or

iii. if the individual's income for the year is greater than $132,650, an amount equal to the lesser of $1,000 and the aggregate of $200 and 4% of the amount by which that income exceeds $132,650;

(*b*) where the particular year is the year 2017,

i. if the individual's income for the year does not exceed $132,650, an amount equal to the lesser of $125 and 5% of the amount by which that income exceeds $40,820, or

ii. if the individual's income for the year is greater than $132,650, an amount equal to the lesser of $800 and the aggregate of $125 and 4% of the amount by which that income exceeds $132,650; or

(*c*) where the particular year is the year 2018,

i. if the individual's income for the year does not exceed $132,650, an amount equal to the lesser of $80 and 5% of the amount by which that income exceeds $40,820, or

ii. if the individual's income for the year is greater than $132,650, an amount equal to the lesser of $600 and the aggregate of $80 and 4% of the amount by which that income exceeds $132,650.";

(2) by adding the following paragraph after the fourth paragraph:

"For the purposes of the first paragraph, the limit applicable for a particular year means

(*a*) $1,000, where the particular year is the year 2015 or 2016;

(*b*) $800, where the particular year is the year 2017; and

(*c*) $600, where the particular year is the year 2018."

(2) Subsection 1 applies from the year 2015.

(3) In addition, where, because of section 37.21 of the Act,

(1) sections 1025 and 1038 of the Taxation Act (chapter I-3) apply for the purpose of computing both the amount of a payment that an individual is required to make for the year 2017 in respect of the amount that the individual is required to pay under section 37.17 of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5) and the interest, if any, that the individual is required to pay in respect of that payment, subparagraph *b* of the first paragraph of that section 37.17, enacted by paragraph 1 of subsection 1, is deemed to have also been in force for the year 2016 and subparagraph *a* of that first paragraph, enacted by that paragraph 1, is deemed not to have been in force;

(2) sections 1026 and 1038 of the Taxation Act apply for the purpose of computing both the amount of a payment that an individual is required to make for the year 2017 in respect of the amount that the individual is required to pay under section 37.17 of the Act respecting the Régie de l'assurance maladie du Québec and the interest, if any, that the individual is required to pay in respect of that payment, subparagraph *b* of the first paragraph of that section 37.17,

enacted by paragraph 1 of subsection 1, is deemed to have also been in force for the years 2015 and 2016 and subparagraph *a* of that first paragraph, enacted by that paragraph 1, is deemed not to have been in force;

(3) sections 1025 and 1038 of the Taxation Act apply for the purpose of computing both the amount of a payment that an individual is required to make for the year 2018 in respect of the amount that the individual is required to pay under section 37.17 of the Act respecting the Régie de l'assurance maladie du Québec and the interest, if any, that the individual is required to pay in respect of that payment, subparagraph *c* of the first paragraph of that section 37.17, enacted by paragraph 1 of subsection 1, is deemed to have also been in force for the year 2017 and subparagraph *b* of that first paragraph, enacted by that paragraph 1, is deemed not to have been in force; and

(4) sections 1026 and 1038 of the Taxation Act apply for the purpose of computing both the amount of a payment that an individual is required to make for the year 2018 in respect of the amount that the individual is required to pay under section 37.17 of the Act respecting the Régie de l'assurance maladie du Québec and the interest, if any, that the individual is required to pay in respect of that payment, subparagraph *c* of the first paragraph of that section 37.17, enacted by paragraph 1 of subsection 1, is deemed to have also been in force for the years 2016 and 2017 and subparagraphs *a* and *b* of that first paragraph, enacted by that paragraph 1, are deemed not to have been in force.

199. (1) Section 37.17.1 of the Act, enacted by section 599 of chapter 21 of the statutes of 2015, is amended by replacing the portion of the first paragraph before the formula by the following:

"**37.17.1.** The amounts of $18,370, $40,820 and $132,650 that must be used for the application of the first paragraph of section 37.17 to a year subsequent to the year 2015 must, wherever they appear in that paragraph, be adjusted annually in such a manner that each of those amounts used for that year is equal to the total of the amount used for the preceding year and of the product obtained by multiplying that amount so used by the factor determined by the formula".

(2) Subsection 1 applies from the year 2016.

EDUCATIONAL CHILDCARE ACT

200. (1) The Educational Childcare Act (chapter S-4.1.1) is amended by inserting the following section after section 88.1:

"**88.1.1.** For the purposes of the definition of "family income" in section 88.1, where an individual was not, for the purposes of the Taxation Act (chapter I-3), resident in Canada throughout a year, the individual's income for the year is deemed to be equal to the income that would be determined in respect of the individual for the year under Part I of that Act if the individual had, for the purposes of that Act, been resident in Québec and in Canada

throughout the year or, where the individual died in the year, throughout the period of the year preceding the time of death."

(2) Subsection 1 has effect from 21 April 2015.

ACT RESPECTING THE QUÉBEC SALES TAX

201. (1) Section 1 of the Act respecting the Québec sales tax (chapter T-0.1), amended by section 615 of chapter 21 of the statutes of 2015, is again amended

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

"“administrator” of a pooled registered pension plan has the meaning assigned to “administrator” by the first paragraph of section 965.0.19 of the Taxation Act (chapter I-3);";

(2) by striking out subparagraph *b* of paragraph 1 of the definition of “builder”;

(3) by replacing the definition of “participating employer” by the following definition:

"“participating employer” of a pension plan means

(1) in the case of a registered pension plan, an employer that has made, or is required to make, contributions to the pension plan in respect of the employer's employees or former employees, or payments under the pension plan to the employer's employees or former employees, and includes an employer prescribed for the purposes of the definition of “participating employer” in subsection 1 of section 147.1 of the Income Tax Act; and

(2) in the case of a pooled registered pension plan, an employer that

(*a*) has made, or is required to make, contributions to the pension plan in respect of all or a class of its employees or former employees, or

(*b*) has remitted, or is required to remit, to the administrator of the pension plan contributions made by members (within the meaning assigned by the first paragraph of section 965.0.19 of the Taxation Act) of the pension plan under a contract with the administrator in respect of all or a class of its employees;";

(4) by replacing the portion of the definition of “pension plan” before subparagraph i of subparagraph *a* of paragraph 2 by the following:

"“pension plan” means a registered pension plan or a pooled registered pension plan that

(1) governs a person that is a trust or that is deemed to be a trust for the purposes of the Taxation Act;

(2) is a plan in respect of which a corporation

(*a*) is incorporated and operated either";

(5) by replacing subparagraph *b* of paragraph 2 of the definition of "pension plan" by the following subparagraph:

"(*b*) in the case of a registered pension plan, is accepted by the Minister of National Revenue under subparagraph ii of paragraph *o*.1 of subsection 1 of section 149 of the Income Tax Act as a funding medium for the purposes of the registration of the registered pension plan, and";

(6) by adding the following subparagraph after subparagraph *b* of paragraph 2 of the definition of "pension plan":

"(*c*) in the case of a pooled registered pension plan, is a corporation that is described in paragraph *o*.2 of subsection 1 of section 149 of the Income Tax Act, and all of the shares, and rights to acquire shares, of the capital stock of which are owned, at all times since the date on which it was incorporated, by the plan; or";

(7) by inserting the following definitions in alphabetical order:

""pooled registered pension plan" has the meaning assigned by paragraph 1 of the definition of "investment plan";

""registered pension plan" has the meaning assigned by paragraph 1 of the definition of "investment plan";";

(8) by inserting the following subparagraph after subparagraph *a* of paragraph 1 of the definition of "investment plan":

"(*a*.1) a pooled registered pension plan,";

(9) by replacing the definition of "substantial renovation" by the following definition:

""substantial renovation" of a residential complex means the renovation or alteration of the whole or that part of a building described in any of paragraphs 1 to 5 of the definition of "residential complex" in which one or more residential units are located to such an extent that all or substantially all of the building or part, as the case may be, other than the foundation, external walls, interior supporting walls, floors, roof, staircases and, in the case of that part of a building described in paragraph 2 of that definition, the common areas and other appurtenances, that existed immediately before the renovation or alteration was begun has been removed or replaced if, after completion of the renovation or alteration, the building or part, as the case may be, is, or forms part of, a residential complex;".

(2) Paragraphs 1 and 3 to 7 of subsection 1 have effect from 14 December 2012.

(3) Paragraphs 2 and 9 of subsection 1 apply in respect of

(1) a supply by way of sale of a residential complex made after 8 April 2014;

(2) a supply by way of sale (other than a taxable supply deemed to have been made under sections 223 to 231.1 of the Act) of a residential complex made by a person before 9 April 2014 if

(*a*) the supply would have been a taxable supply had the definitions of “substantial renovation” and “builder” in section 1 of the Act, as amended by subsection 1, applied in respect of the supply, and

(*b*) an amount as or on account of tax in respect of the supply was charged, collected or remitted under Title I of the Act before that day; and

(3) a taxable supply of a residential complex that would have been deemed under sections 223 to 231.1 of the Act to have been made by a person at a particular time before 9 April 2014 if the definitions of “substantial renovation” and “builder” in section 1 of the Act, as amended by subsection 1, had applied at that time, provided that the person has reported an amount as or on account of tax, as a result of the person applying sections 223 to 231.1 of the Act in respect of the complex, in the person’s return filed under Chapter VIII of Title I of the Act

(*a*) for a reporting period the return for which is filed before 9 April 2014 or is required under that chapter to be filed on or before that day, or

(*b*) for a reporting period that begins before 9 April 2014 the return for which

i. is required under that chapter to be filed on or before a particular day that is after 8 April 2014, and

ii. is filed on or before the particular day referred to in subparagraph i.

(4) For the purposes of Title I of the Act, the unclaimed refund described in paragraph 2 is deemed to be an input tax refund of a person for the reporting period of the person that includes 8 April 2014 and not to be an input tax refund of the person for any other reporting period if

(1) the person makes, at a particular time that is after 8 April 2014, a supply by way of sale of a residential complex that is a taxable supply, but that would not be a taxable supply if the definitions of “substantial renovation” and “builder” in section 1 of the Act applied as they read before 4 December 2015; and

(2) the person has not claimed or deducted an amount (in this subsection referred to as an “unclaimed refund”) in respect of property or a service in

determining the net tax for any reporting period of the person the return for which is filed before 9 April 2014 or is required under Chapter VIII of Title I of the Act to be filed on or before 8 April 2014 and

(*a*) the property or service, in a particular reporting period that ends before 9 April 2014,

i. was acquired or brought into Québec for consumption or use in making the taxable supply, or

ii. was, in relation to the complex, acquired or brought into Québec and would have been acquired or brought into Québec for consumption or use in making the taxable supply if the definitions of "substantial renovation" and "builder" in section 1 of the Act were read as amended by subsection 1, and

(*b*) the unclaimed refund is, or would be if the definitions of "substantial renovation" and "builder" in section 1 of the Act were read as amended by subsection 1, an input tax refund of the person.

(5) Paragraph 8 of subsection 1 applies to a taxation year of a person that ends after 13 December 2012.

202. (1) Section 42.0.23 of the Act is replaced by the following section:

"**42.0.23.** Despite sections 42.0.15 to 42.0.17, 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 particular fiscal year or any subsequent 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 such a fiscal year."

(2) Subsection 1 applies in respect of a reporting period that begins after 31 December 2012. However, where section 42.0.23 of the Act applies 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, any reference in that section 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.

203. (1) The Act is amended by inserting the following section after section 184.2:

"**184.3.** A supply of the following services made to a person that is not resident in Québec and is not registered under Division I of Chapter VIII is a zero-rated supply:

(1) a service of refining a metal to produce a precious metal; or

(2) an assaying, gem removal or similar service supplied in conjunction with the service referred to in paragraph 1."

(2) Subsection 1 applies

(1) in respect of a supply made after 8 April 2014; and

(2) in respect of a supply made before 9 April 2014 if the supplier did not, before that day, charge or collect an amount as or on account of tax under Title I of the Act in respect of the supply.

(3) If, in determining the net tax of a person as reported in a return under Chapter VIII of Title I of the Act filed before 9 April 2014 for a reporting period that ends after 31 December 2010, an amount was taken into account by the person as tax that became collectible by the person in respect of a supply and, by reason of the application of subsection 1, no tax was collectible by the person in respect of the supply, the following rules apply:

(1) for the purposes of sections 400 to 402.0.2 of the Act, the amount is deemed to have been paid by the person; and

(2) section 401 of the Act and the exceptions provided for in section 400 of the Act do not apply to a rebate under that section 400 in respect of an amount if the person files an application for the rebate before the later of

(*a*) 16 December 2015; and

(*b*) the day that is two years after the day on which the return was filed.

204. (1) Section 231.3 of the Act is amended

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

"(2) the amount determined by the formula

A + B.";

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

"For the purposes of the formula in the first paragraph,

(1) A is the total of all amounts each of which is an amount determined by the formula

C × (D/E); and

(2) B is the total of all amounts each of which is an amount determined by the formula

$F \times (G/H)$.

For the purposes of the formulas in the third paragraph,

(1) C is an amount of tax, calculated at a particular rate, that was payable under the first paragraph of section 16 or any of sections 17, 18, 18.0.1 and 26.3 by the builder in respect of an acquisition of an immovable that forms part of the complex or addition or in respect of an acquisition or bringing into Québec of an improvement to an immovable that forms part of the complex or addition;

(2) D is the tax rate specified in the first paragraph of section 16 at the particular time referred to in the first paragraph;

(3) E is the particular rate;

(4) F is an amount (other than an amount referred to in subparagraph 1) that would have been payable as tax, calculated at a particular rate, under the first paragraph of section 16 or any of sections 17, 18, 18.0.1 and 26.3 by the builder in respect of an acquisition or bringing into Québec of an improvement to an immovable that forms part of the complex or addition but for the fact that the improvement was acquired or brought into Québec for consumption, use or supply exclusively in the course of commercial activities of the builder;

(5) G is the tax rate specified in the first paragraph of section 16 at the particular time referred to in the first paragraph; and

(6) H is the particular rate."

(2) Subsection 1 applies in respect of any supply of a residential complex, or of an addition to a residential complex, deemed under any of sections 223 to 226 of the Act to have been made after 31 March 2013. However, if the construction or last substantial renovation of the complex or addition began before 9 April 2014, the amount determined under subparagraph 2 of the first paragraph of section 231.3 of the Act in respect of the supply is equal to the lesser of

(1) the amount determined under subparagraph 2 of the first paragraph of section 231.3 of the Act as amended by subsection 1; and

(2) the amount that would be determined under subparagraph 2 of the first paragraph of section 231.3 of the Act if it were read without reference to subsection 1.

(3) If, in determining the amount of any fees, interest and penalties for which a person is liable under the Act, the Minister of Revenue took into consideration, in computing the net tax of the person for a reporting period of the person, an amount as or on account of tax deemed to have been collected under any of sections 223 to 226 of the Act in respect of a supply of a residential complex or of an addition to a residential complex and because of the application

of subparagraph 2 of the first paragraph of section 231.3 of the Act, as amended by subsection 1, the amount or part of the amount is not deemed, under whichever of sections 223 to 226 of the Act is applicable, to have been collected as or on account of tax in respect of the supply, the person is entitled until the day that is one year after the date of assent to this Act to request in writing that the Minister of Revenue make an assessment or reassessment for the purpose of taking into account that the amount or the part of the amount, as the case may be, is not deemed to have been collected by the person as or on account of tax and, on receipt of the request, the Minister shall with all due dispatch

(1) consider the request; and

(2) make an assessment or reassessment of the net tax of the person for any reporting period of the person and of any interest, penalty or other obligation of the person, but only to the extent that the assessment or reassessment may reasonably be regarded as relating to the amount or the part of the amount, as the case may be.

205. (1) Section 289.2 of the Act, amended by section 679 of chapter 21 of the statutes of 2015, is again amended by inserting the following paragraph after paragraph 4 of the definition of "excluded activity" in the first paragraph:

"(4.1) if the pension plan is a pooled registered pension plan, compliance by a participating employer of the pension plan as an administrator of the pension plan with requirements under the Pooled Registered Pension Plans Act (Statutes of Canada, 2012, chapter 16) or a similar law of a province, the Northwest Territories, the Yukon Territory or Nunavut, provided the activity is undertaken exclusively for the purpose of making a taxable supply of a service to a pension entity of the pension plan that is to be made

(*a*) for consideration that is not less than the fair market value of the service, and

(*b*) at a time when no election under the first paragraph of section 289.9 made jointly by the participating employer and the pension entity is in effect; or".

(2) Subsection 1 applies to a fiscal year of a person that ends after 13 December 2012.

206. (1) The Act is amended by inserting the following section after section 327.7:

"**327.7.1.** If, under subparagraph 1 of the first paragraph of section 327.7, a particular person is deemed to have paid tax equal to the tax paid by a non-resident person, the following rules apply:

(1) section 449 does not apply in respect of the tax paid by the non-resident person; and

(2) no portion of the tax paid by the non-resident person is to be rebated, refunded or remitted to the non-resident person, or is to be otherwise recovered by the non-resident person, under this or any other Act of the Parliament of Québec."

(2) Subsection 1 has effect from 17 January 2014.

207. Section 350.51.1 of the Act is amended by replacing "prescribed manner" in the second paragraph by "manner determined by the Minister".

208. (1) Section 350.52 of the Act is amended by replacing "the supply of a meal" in the second paragraph by "a supply referred to in section 350.51".

(2) Subsection 1 applies from 1 February 2016 or from the date, if before 1 February 2016, on which an operator activates in an establishment, after 1 September 2015, a prescribed device, in respect of that establishment.

209. (1) Section 350.52.1 of the Act is amended by inserting "ordinarily" before "makes" in the first paragraph.

(2) Subsection 1 applies from 1 February 2016 or from the date, if before 1 February 2016, on which a person activates in an establishment, after 1 September 2015, a device referred to in section 350.52, in respect of that establishment.

210. (1) Section 350.56.2 of the Act is amended by replacing "and manner" by "containing prescribed information and in the manner determined by the Minister".

(2) Subsection 1 has effect from 21 April 2015.

211. (1) Section 402.13 of the Act, amended by section 725 of chapter 21 of the statutes of 2015, is again amended

(1) by replacing "sections 402.14 to 402.17" in the portion of the first paragraph before the definition of "active member" by "this subdivision";

(2) by striking out the definition of "pension contribution" in the first paragraph;

(3) by inserting the following definitions in alphabetical order in the first paragraph:

"“employee contribution” means a contribution by an employee of an employer to a pooled registered pension plan that

(1) may be deducted by the employee under paragraph *b* of section 339 of the Taxation Act (chapter I-3) in computing income; and

(2) is remitted by the employer to the administrator of the plan under a contract with the administrator in respect of all or a class of the employees of the employer;

"“employer contribution” means a contribution by an employer to a pension plan that may be deducted by the employer under section 137 of the Taxation Act;";

(4) by replacing paragraph 1 of the definition of “qualifying employer” in the first paragraph by the following paragraph:

“(1) where employer contributions were made to the pension plan in the preceding calendar year, made employer contributions to the pension plan in that year; and”;

(5) by replacing paragraphs 1 and 2 of the definition of “qualifying pension entity” in the first paragraph by the following paragraphs:

“(1) 10% or more of the total employer contributions in the last preceding calendar year in which employer 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 employer contributions in the subsequent calendar year in which employer contributions will be required to be made to the pension plan will be made by listed financial institutions;”;

(6) by replacing the portion of the definition of “pension rebate amount” in the first paragraph before the formula by the following:

"“pension rebate amount” of a pension entity of a pension plan for a claim period means the amount determined by the formula";

(7) by replacing the definition of “claim period” in the first paragraph by the following definition:

"“claim period” has, subject to the seventh paragraph, the meaning assigned by section 383;";

(8) by replacing subparagraph 1 of the third paragraph by the following subparagraph:

“(1) A is

(*a*) if the pension plan is a registered pension plan, 33%,

(*b*) if the pension plan is a pooled registered pension plan and either employer contributions or employee contributions were made to the pension plan in the particular calendar year that is the last calendar year ending on or

before the last day of the claim period, an amount (expressed as a percentage) determined by the formula

33% × (C/D),

(*c*) if the pension plan is a pooled registered pension plan, neither employer contributions nor employee contributions were made to the pension plan in the particular calendar year that is the last calendar year ending on or before the last day of the claim period and it is reasonable to expect that employer contributions will be made to the pension plan in a subsequent calendar year, an amount (expressed as a percentage) determined for the first calendar year following the particular calendar year (in this section referred to as the "first calendar year of contribution") in which employer contributions are reasonably expected to be made to the pension plan by the formula

33% × (E/F), or

(*d*) if the pension plan is a pooled registered pension plan and subparagraphs *b* and *c* do not apply, 0%; and";

(9) by inserting the following paragraphs after the third paragraph:

"For the purposes of the formulas in subparagraphs *b* and *c* of subparagraph 1 of the third paragraph,

(1) C is the total of all amounts each of which is determined for an employer that made employer contributions to the pension plan in the particular calendar year by the formula

$C_1 + C_2$;

(2) D is the total of all amounts contributed to the pension plan in the particular calendar year;

(3) E is the total of all amounts each of which is determined for an employer reasonably expected to make employer contributions to the pension plan in the first calendar year of contribution by the formula

$E_1 + E_2$; and

(4) F is the total of all amounts reasonably expected to be contributed to the pension plan in the first calendar year of contribution.

For the purposes of the formulas in subparagraphs 1 and 3 of the fourth paragraph,

(1) C_1 is the total of all amounts each of which is an employer contribution made by the employer to the pension plan in the particular calendar year;

(2) C_2 is the total of all amounts each of which is an employee contribution made by an employee of the employer to the pension plan in the particular calendar year;

(3) E_1 is the total of all amounts each of which is an employer contribution reasonably expected to be made by the employer to the pension plan in the first calendar year of contribution; and

(4) E_2 is the total of all amounts each of which is an employee contribution reasonably expected to be made by an employee of the employer to the pension plan in the first calendar year of contribution."

(2) Paragraph 1 of subsection 1 applies in respect of a claim period of a pension entity that begins after 22 September 2009.

(3) Paragraphs 2 to 4, 6, 8 and 9 of subsection 1 have effect from 14 December 2012. However, where section 402.13 of the Act applies in relation to a claim period that ends before 1 January 2013, it is to be read as if "33%" in subparagraphs *a* to *c* of subparagraph 1 of the third paragraph were replaced by

(1) 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 of the Act;

(2) 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 of the Act; or

(3) 100%, in any other case.

(4) However, despite paragraphs 2 and 3 of subsection 4 of section 142 of the Act to amend the Act respecting the Québec sales tax and other legislative provisions (2012, chapter 28), where 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 subparagraphs 1 and 2 of the third paragraph were replaced by the following subparagraphs:

"(1) A is

(*a*) where the pension entity is governed by a pension plan to which more than 50% of the employer contributions are made by one or more public service bodies that are not entitled to any rebate under section 386,

i. if the pension plan is a registered pension plan, 77%,

ii. if the pension plan is a pooled registered pension plan and either employer contributions or employee contributions were made to the pension plan in the

particular calendar year that is the last calendar year ending on or before the last day of the claim period, an amount (expressed as a percentage) determined by the formula

77% × (C/D),

iii. if the pension plan is a pooled registered pension plan, neither employer contributions nor employee contributions were made to the pension plan in the particular calendar year that is the last calendar year ending on or before the last day of the claim period and it is reasonable to expect that employer contributions will be made to the pension plan in a subsequent calendar year, an amount (expressed as a percentage) determined for the first calendar year following the particular calendar year (in this section referred to as the "first calendar year of contribution") in which employer contributions are reasonably expected to be made to the pension plan by the formula

77% × (E/F), or

iv. if the pension plan is a pooled registered pension plan and subparagraphs ii and iii do not apply, 0%,

(*b*) where the pension entity is governed by a pension plan to which more than 50% of the employer contributions are made by one or more public service bodies that are entitled to a rebate under section 386,

i. if the pension plan is a registered pension plan, 88%,

ii. if the pension plan is a pooled registered pension plan and either employer contributions or employee contributions were made to the pension plan in the particular calendar year that is the last calendar year ending on or before the last day of the claim period, an amount (expressed as a percentage) determined by the formula

88% × (C/D),

iii. if the pension plan is a pooled registered pension plan, neither employer contributions nor employee contributions were made to the pension plan in the particular calendar year that is the last calendar year ending on or before the last day of the claim period and it is reasonable to expect that employer contributions will be made to the pension plan in a subsequent calendar year, an amount (expressed as a percentage) determined for the first calendar year of contribution in which employer contributions are reasonably expected to be made to the pension plan by the formula

88% × (E/F), or

iv. in any other case, 0%, or

(*c*) in any other case,

i. if the pension plan is a registered pension plan, 100%,

ii. if the pension plan is a pooled registered pension plan and either employer contributions or employee contributions were made to the pension plan in the particular calendar year that is the last calendar year ending on or before the last day of the claim period, an amount (expressed as a percentage) determined by the formula

100% × (C/D),

iii. if the pension plan is a pooled registered pension plan, neither employer contributions nor employee contributions were made to the pension plan in the particular calendar year that is the last calendar year ending on or before the last day of the claim period and it is reasonable to expect that employer contributions will be made to the pension plan in a subsequent calendar year, an amount (expressed as a percentage) determined for the first calendar year of contribution in which employer contributions are reasonably expected to be made to the pension plan by the formula

100% × (E/F), or

iv. in any other case, 0%;

"(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;";

(2) as if the following subparagraphs were inserted after subparagraph 2 of the third paragraph:

"(3) C is

(*a*) if the pension plan is a registered pension plan, 33%,

(*b*) if the pension plan is a pooled registered pension plan and either employer contributions or employee contributions were made to the pension plan in the particular calendar year that is the last calendar year ending on or before the last day of the claim period, an amount (expressed as a percentage) determined by the formula

33% × (C/D),

(*c*) if the pension plan is a pooled registered pension plan, neither employer contributions nor employee contributions were made to the pension plan in the particular calendar year that is the last calendar year ending on or before the last day of the claim period and it is reasonable to expect that employer contributions will be made to the pension plan in a subsequent calendar year, an amount (expressed as a percentage) determined for the first calendar year of contribution in which employer contributions are reasonably expected to be made to the pension plan by the formula

33% × (E/F), or

(*d*) if the pension plan is a pooled registered pension plan and subparagraphs *b* and *c* do not apply, 0%; 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."; and

(3) as if the portion of the fourth paragraph, enacted by paragraph 9 of subsection 1, before subparagraph 1 were replaced by the following:

"For the purposes of the formulas in subparagraphs ii and iii of subparagraphs *a* to *c* of subparagraph 1 of the third paragraph and in subparagraphs *b* and *c* of subparagraph 3 of that paragraph,".

(5) Paragraphs 5 and 7 of subsection 1 apply in respect of a claim period that begins after 31 December 2012. However, where the definition of "claim period" in the first paragraph of section 402.13 of the Act applies after 13 December 2012 in respect of a claim period that begins before 1 January 2013, it is to be read as if "fourth" were replaced by "sixth".

212. (1) Section 402.18 of the Act is amended by replacing the portion of the first paragraph before subparagraph 1 by the following:

"**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, and a valid election is made for the claim period by the pension entity and those persons under subsection 5 of section 261.01 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), 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".

(2) Subsection 1 applies in respect of a claim period that begins after 31 December 2012, except in respect of such a claim period for which a pension entity filed with the Minister a valid election under section 402.18 of the Act before 10 November 2015.

213. (1) Section 402.19 of the Act is amended

(1) by replacing the portion of the first paragraph before 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 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 any of those qualifying employers is not engaged exclusively in commercial activities throughout the claim period, and a valid election is made for the claim period by the pension entity and those persons under subsection 6 of section 261.01 of the Excise Tax Act (Revised Statutes of Canada, 1985, chapter E-15), the following rules apply:";

(2) by replacing "pension contributions" in subparagraph *a* of subparagraph 3 of the second paragraph by "employer contributions";

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

"(1) F is the total of all amounts each of which is

(*a*) an employer contribution made by the qualifying employer to the pension plan in the preceding calendar year, or

(*b*) an employee contribution made by an employee of the qualifying employer to the pension plan in the preceding calendar year, if the qualifying employer made employer contributions to the pension plan in the preceding calendar year;

"(2) G is the total of all amounts each of which is

(*a*) if the pension plan is a registered pension plan, an employer contribution made to the pension plan in the preceding calendar year, or

(*b*) if the pension plan is a pooled registered pension plan, an amount contributed to the pension plan in the preceding calendar year;".

(2) Paragraph 1 of subsection 1 applies in respect of a claim period that begins after 31 December 2012, except in respect of such a claim period for which a pension entity filed with the Minister a valid election under section 402.19 of the Act before 10 November 2015.

(3) Paragraphs 2 and 3 of subsection 1 apply in respect of a claim period of a person that ends after 13 December 2012.

214. (1) Section 402.19.1 of the Act is amended

(1) by replacing "pension contributions" in subparagraph *a* of subparagraph 2 of the second paragraph by "employer contributions";

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

"(1) H is the total of all amounts each of which is

(*a*) an employer contribution made by the qualifying employer to the pension plan in the preceding calendar year, or

(*b*) an employee contribution made by an employee of the qualifying employer to the pension plan in the preceding calendar year, if the qualifying employer made employer contributions to the pension plan in the preceding calendar year;

"(2) I is the total of all amounts each of which is

(*a*) if the pension plan is a registered pension plan, an employer contribution made to the pension plan in the preceding calendar year, or

(*b*) if the pension plan is a pooled registered pension plan, an amount contributed to the pension plan in the preceding calendar year;".

(2) Subsection 1 applies in respect of a claim period that begins after 31 December 2012.

215. (1) Section 402.21 of the Act is amended

(1) by replacing paragraphs 1 and 2 by the following paragraphs:

"(1) be made in the prescribed form containing prescribed information;

"(2) be filed by the pension entity with and as prescribed by the Minister at the same time that its application for the rebate under section 402.14 for the claim period is filed;";

(2) by adding the following paragraphs:

"An election made under section 402.19.1 by a pension entity of a pension plan and the qualifying employers of the pension plan must

(1) be made in the prescribed form containing prescribed information; and

(2) be filed by the pension entity with and as prescribed by the Minister, within two years after the day that is

(*a*) if the pension entity is a registrant, the day on or before which the pension entity is required to file a return under Chapter VIII for the claim period, and

(*b*) in any other case, the last day of the claim period.

Not more than one election under section 402.19.1 may be filed for a claim period."

(2) Paragraph 1 of subsection 1 applies in respect of a claim period that begins after 22 September 2009.

(3) Paragraph 2 of subsection 1 applies in respect of a claim period that begins after 31 December 2012.

216. (1) Section 430.3 of the Act is replaced by the following section:

"**430.3.** An amount is not to be included in the total for B in the formula set out in section 428 for a reporting period of a person to the extent that, before the end of the period, the amount

(1) is included in an adjustment, refund or credit for which a credit note referred to in section 449 has been received by the person or a debit note referred to in that section has been issued by the person; or

(2) was otherwise rebated, refunded or remitted to the person, or was otherwise recovered by the person, under this or any other Act of the Parliament of Québec."

(2) Subsection 1 has effect from 23 April 1996.

217. (1) Section 431.1 of the Act is amended by striking out "or a person related to such a financial institution" in subparagraph 1 of the first paragraph.

(2) Subsection 1 applies in relation to a reporting period that ends after 31 December 2012, except to the extent that the input tax refund for the period relates to the tax that became payable, or was paid without having become payable, before 1 January 2013.

218. (1) Section 433.6 of the Act is replaced by the following section:

"**433.6.** An amount is not to be included in the total for B in the formula set out in section 433.2 for a reporting period of a charity to the extent that, before the end of the period, the amount

(1) is included in an adjustment, refund or credit for which a credit note referred to in section 449 has been received by the charity or a debit note referred to in that section has been issued by the charity; or

(2) was otherwise rebated, refunded or remitted to the charity, or was otherwise recovered by the charity, under this or any other Act of the Parliament of Québec."

(2) Subsection 1 applies for the purpose of determining the net tax of a charity in respect of a reporting period that begins after 31 December 1996.

219. (1) Section 433.15.1 of the Act, enacted by section 748 of chapter 21 of the statutes of 2015, is amended by replacing the definition of "manager" in the first paragraph by the following definition:

""manager" of an investment plan means, in the case of a pension entity of a registered pension plan, the administrator, within the meaning of subsection 1 of section 147.1 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in the case of a pension entity of a pooled registered pension plan, the administrator of the pension plan, and, in any other case, the person that has ultimate responsibility for the management and administration of the assets and liabilities of the investment plan;".

(2) Subsection 1 has effect from 1 January 2013.

220. (1) Section 449 of the Act is amended by replacing paragraph 3 by the following paragraph:

"(3) the amount is to be added in determining the net tax of the other person for the reporting period of the other person in which, as the case may be, the debit note is issued to the particular person or the credit note is received by the other person, to the extent that the amount has been included in determining an input tax refund claimed by the other person in a return filed for a preceding reporting period of the other person; and".

(2) Subsection 1 has effect from 23 April 1996.

221. (1) Section 450.0.4 of the Act is amended 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 at the end of which the pension entity was a qualifying 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".

(2) Subsection 1 applies in respect of a claim period that ends after 31 December 2012, except where 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 that section 450.0.2 that is deemed to have been paid after 31 December 2012.

222. (1) Section 450.0.7 of the Act is amended 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 at the end of which the pension entity was a qualifying pension entity and 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".

(2) Subsection 1 applies in respect of a claim period that ends after 31 December 2012, except where 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 that section 450.0.5 that is deemed to have been paid after 31 December 2012.

223. (1) Section 458.8 of the Act is amended by replacing the second paragraph by the following paragraph:

"Despite any other provision of this division, where, throughout a person's particular reporting period that begins before 1 January 2013 and that, but for this paragraph, would end after 31 December 2012, the person would have been a selected listed financial institution or is a selected listed financial institution for the purposes of Part IX of the Excise Tax Act, the particular reporting period is deemed to end on 31 December 2012."

(2) Subsection 1 has effect from 1 January 2013.

FUEL TAX ACT

224. Section 50.0.5 of the Fuel Tax Act (chapter T-1) is amended by replacing the portion before the fourth paragraph by the following:

"**50.0.5.** A carrier whose base jurisdiction is Québec shall file a return with the Minister in respect of the fuel used in and outside Québec during a particular quarter in the propulsion of a prescribed motor vehicle.

The return is to be filed with and as determined by the Minister, not later than the last day of the month following each of the quarters ending on 31 March, 30 June, 30 September and 31 December in a year. It must be in the prescribed form containing prescribed information.

A return is to be filed even if no tax is payable or no fuel was used by the carrier in or outside Québec."

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

225. Section 398 of the Act giving effect to the Budget Speech delivered on 24 May 2007, to the 1 June 2007 Ministerial Statement Concerning the Government's 2007—2008 Budgetary Policy and to certain other budget statements (2009, chapter 5) is amended by replacing "27 February 2004" in subsection 2 by "17 March 2009".

226. Section 399 of the Act is amended by replacing "27 February 2004" in subsection 2 by "17 March 2009".

227. Section 400 of the Act is amended by replacing "27 February 2004" in subsection 3 by "17 March 2009".

ACT TO AMEND THE ACT RESPECTING THE QUÉBEC SALES TAX AND OTHER LEGISLATIVE PROVISIONS

228. Section 156 of the Act to amend the Act respecting the Québec sales tax and other legislative provisions (2012, chapter 28) is amended by replacing subsection 2 by the following subsection:

"(2) Subsection 1 applies in relation to a reporting period that ends after 31 December 2012, except to the extent that the input tax refund for the period relates to the tax that became payable, or was paid without having become payable, before 1 January 2013."

229. Section 162 of the Act is amended by inserting "or claim period" after "reporting period" in the portion of subsection 2 before subparagraph 5 of the second paragraph of section 450.0.4 of the Act respecting the Québec sales tax (chapter T-0.1), enacted by that subsection 2.

230. Section 164 of the Act is amended by inserting "or claim period" after "reporting period" in the portion of subsection 2 before subparagraph 5 of the second paragraph of section 450.0.7 of the Act respecting the Québec sales tax, enacted by that subsection 2.

ACT TO GIVE EFFECT TO THE BUDGET SPEECH DELIVERED ON 4 JUNE 2014 AND TO VARIOUS OTHER FISCAL MEASURES

231. Section 360 of the Act to give effect to the Budget Speech delivered on 4 June 2014 and to various other fiscal measures (2015, chapter 21) is amended by adding the following subsections after subsection 3:

"(4) In addition, where section 1012.2 of the Act applies to a taxation year that begins after 30 November 1999 and ends before 20 August 2011, the second paragraph of that section 1012.2 is to be read as follows:

"The reduction to which the first paragraph refers is the reduction in the foreign accrual property income of a foreign affiliate of the taxpayer for a taxation year (in this paragraph referred to as the "claim year") of the foreign affiliate that ends in the particular taxation year, if the reduction is

(*a*) attributable to the amount of the foreign accrual property loss (within the meaning assigned by subsection 3 of section 5903 of the Income Tax Regulations made under the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement)) of the foreign affiliate for a taxation year of the foreign affiliate that ends in a subsequent taxation year of the taxpayer; and

(*b*) included in the value of F of the formula in the definition of "foreign accrual property income" in subsection 1 of section 95 of the Income Tax Act in relation to the foreign affiliate for the claim year."

"(5) Despite sections 1010 to 1011 of the Act, where a taxpayer has made a valid election under paragraph *b* of section 53 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34) in relation to section 34 of that Act, the Minister of Revenue shall, under Part I of the Taxation Act, make any assessments of the taxpayer's tax, interest and penalties as are necessary for any taxation year to give effect to subsection 4. Sections 93.1.8 and 93.1.12 of the Tax Administration Act apply to such assessments, with the necessary modifications.

"(6) Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies in relation to an election referred to in subsection 5. For the purposes of section 21.4.7 of the Act in respect of such an election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of the Act if the taxpayer complies with it on or before 1 June 2016."

232. Section 756 of the Act is amended by adding the following subsection after subsection 2:

"(3) However, where section 433.22 of the Act applies in relation to a particular reporting period of the manager that includes 1 January 2013 but began before that date, that section 433.22 is to be read as if subparagraph *a* of subparagraph 3 of the third paragraph were replaced by the following subparagraph:

"(*a*) the beginning of the investment plan's particular reporting period coincided with the latest of

i. the beginning of the manager's particular reporting period,

ii. the day in the manager's particular reporting period on which an election referred to in the first or second paragraph, as the case may be, between the investment plan and the manager becomes effective, and

iii. 1 January 2013,"."

TRANSITIONAL AND FINAL PROVISIONS

233. The second paragraph applies to a taxpayer for each taxation year that ends in the period that begins on 1 January 2001 and ends on 4 March 2010 (in this section referred to as the "relevant period"), if the taxpayer has complied with the requirements of paragraph *b* of subsection 5 of section 8 of the Technical Tax Amendments Act, 2012 (Statutes of Canada, 2013, chapter 34), in respect of participating interests held by the taxpayer during the relevant period.

Where this paragraph applies in respect of a taxpayer for a taxation year, the following rules apply:

(1) the taxpayer's reported inclusion and any taxable capital gains for the taxation year in respect of a participating interest referred to in the first paragraph are deemed to be the amount required to be included under the Taxation Act (chapter I-3) in computing the taxpayer's income for that taxation year in respect of that participating interest; and

(2) the taxpayer's reported deduction and any allowable capital loss for the taxation year in respect of a participating interest referred to in the first paragraph are deemed to be the amount deductible under the Taxation Act in computing the taxpayer's income, or the allowable capital loss, as the case may be, for that taxation year in respect of that participating interest.

The taxpayer may deduct, in computing income for the purposes of Part I of the Taxation Act, for the first taxation year that ends after the relevant period, an amount that does not exceed the amount determined under subsection 7 of section 8 of the Technical Tax Amendments Act, 2012.

The taxpayer is required to deduct, at any time after the beginning of the first taxation year that ends after the relevant period, in computing the adjusted cost base, for the purposes of Part I of the Taxation Act, a participating interest referred to in the first paragraph, an amount equal to the amount the taxpayer is required to deduct in that computation, for the purposes of Part I of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), in respect of the participating interest, under subsection 9 of section 8 of the Technical Tax Amendments Act, 2012.

Despite sections 1010 to 1011 of the Taxation Act, the Minister of Revenue shall, under Part I of that Act, make any assessments of a taxpayer's tax, interest and penalties payable under this Part, in respect of each of the taxpayer's participating interests for each of the taxpayer's taxation years that ends in the relevant period if

(1) the second paragraph does not apply in respect of the taxpayer;

(2) the taxpayer has a reported inclusion or a reported deduction in respect of those participating interests for one or more of those taxation years;

(3) the taxpayer has complied with the requirements of paragraph *c* of subsection 10 of section 8 of the Technical Tax Amendments Act, 2012; and

(4) the taxpayer files with the Minister of Revenue, on or before 1 June 2016, an amended fiscal return for each of the taxation years referred to in subparagraph 2.

Sections 93.1.8 and 93.1.12 of the Tax Administration Act (chapter A-6.002) apply to assessments referred to in the fifth paragraph, with the necessary modifications.

Chapter V.2 of Title II of Book I of Part I of the Taxation Act applies, with the necessary modifications, in relation to an election referred to in the first paragraph and subparagraph 3 of the fifth paragraph. In addition, for the purposes of section 21.4.7 of that Act in respect of that election, a taxpayer is deemed to have complied with a requirement of section 21.4.6 of that Act if the taxpayer complies with it on or before 1 June 2016.

For the purposes of this section,

(1) "participating interest" has the meaning assigned by sections 94.1 to 94.4 of the Income Tax Act contained in section 18 of Bill C-10 of the second session of the 39th Parliament as passed by the House of Commons on 29 October 2007; and

(2) a reported inclusion or a reported deduction, in respect of a participating interest held in a taxation year of a taxpayer that ends in the relevant period means an amount included or deducted, as the case may be, by the taxpayer in computing income for the year, in respect of the participating interest, as shown in the taxpayer's fiscal return for the year filed under the Taxation Act pursuant to the Minister of Finance's fiscal policy providing for the harmonization of that latter Act with those sections 94.1 to 94.4.

234. This Act comes into force on 4 December 2015, except sections 2, 3 and 168 to 171 which come into force on the date of coming into force of the Act to establish the new Code of Civil Procedure (2014, chapter 1).

TABLE OF AMENDMENTS TO PUBLIC ACTS IN 2015

This table contains the amendments made in 2015 to the laws of Québec included in 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 laws of Québec included in the Compilation of Québec Laws and Regulations.

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, 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- LAWS OF QUÉBEC INCLUDED IN THE COMPILATION OF QUÉBEC LAWS AND REGULATIONS

c. A-2.1	Act respecting Access to documents held by public bodies and the Protection of personal information
	5, 2015, c. 8, s. 206
c. A-3	Workers' Compensation Act
	46, 2015, c. 15, s. 110
c. A-3.001	Act respecting industrial accidents and occupational diseases
	2, 2015, c. 15, s. 111 **43,** 2015, c. 15, s. 112 **329,** 2015, c. 15, s. 113 **359,** 2015, c. 15, s. 114 **366.1,** 2015, c. 15, s. 115 **367,** Ab. 2015, c. 15, s. 116 **368,** Ab. 2015, c. 15, s. 116 **369,** Ab. 2015, c. 15, s. 116 **370,** Ab. 2015, c. 15, s. 116 **371,** Ab. 2015, c. 15, s. 116 **372,** Ab. 2015, c. 15, s. 116 **373,** Ab. 2015, c. 15, s. 116 **374,** Ab. 2015, c. 15, s. 116 **375,** Ab. 2015, c. 15, s. 116 **376,** Ab. 2015, c. 15, s. 116 **377,** Ab. 2015, c. 15, s. 116 **378,** Ab. 2015, c. 15, s. 116 **379,** Ab. 2015, c. 15, s. 116 **380,** Ab. 2015, c. 15, s. 116 **381,** Ab. 2015, c. 15, s. 116 **382,** Ab. 2015, c. 15, s. 116

Reference	Title Amendments
c. A-3.001	Act respecting industrial accidents and occupational diseases — *Cont'd*

383, Ab. 2015, c. 15, s. 116
384, Ab. 2015, c. 15, s. 116
385, Ab. 2015, c. 15, s. 116
386, Ab. 2015, c. 15, s. 116
387, Ab. 2015, c. 15, s. 116
388, Ab. 2015, c. 15, s. 116
389, Ab. 2015, c. 15, s. 116
390, Ab. 2015, c. 15, s. 116
391, Ab. 2015, c. 15, s. 116
392, Ab. 2015, c. 15, s. 116
393, Ab. 2015, c. 15, s. 116
394, Ab. 2015, c. 15, s. 116
395, Ab. 2015, c. 15, s. 116
396, Ab. 2015, c. 15, s. 116
397, Ab. 2015, c. 15, s. 116
398, Ab. 2015, c. 15, s. 116
399, Ab. 2015, c. 15, s. 116
400, Ab. 2015, c. 15, s. 116
401, Ab. 2015, c. 15, s. 116
402, Ab. 2015, c. 15, s. 116
403, Ab. 2015, c. 15, s. 116
404, Ab. 2015, c. 15, s. 116
405, Ab. 2015, c. 15, s. 116
406, Ab. 2015, c. 15, s. 116
407, Ab. 2015, c. 15, s. 116
408, Ab. 2015, c. 15, s. 116
409, Ab. 2015, c. 15, s. 116
410, Ab. 2015, c. 15, s. 116
411, Ab. 2015, c. 15, s. 116
412, Ab. 2015, c. 15, s. 116
413, Ab. 2015, c. 15, s. 116
414, Ab. 2015, c. 15, s. 116
415, Ab. 2015, c. 15, s. 116
416, Ab. 2015, c. 15, s. 116
417, Ab. 2015, c. 15, s. 116
418, Ab. 2015, c. 15, s. 116
419, Ab. 2015, c. 15, s. 116
420, Ab. 2015, c. 15, s. 116
421, Ab. 2015, c. 15, s. 116
422, Ab. 2015, c. 15, s. 116
423, Ab. 2015, c. 15, s. 116
424, Ab. 2015, c. 15, s. 116
425, Ab. 2015, c. 15, s. 116
426, Ab. 2015, c. 15, s. 116
427, Ab. 2015, c. 15, s. 116
428, Ab. 2015, c. 15, s. 116
429, Ab. 2015, c. 15, s. 116
429.1, Ab. 2015, c. 15, s. 116
429.2, Ab. 2015, c. 15, s. 116
429.3, Ab. 2015, c. 15, s. 116
429.4, Ab. 2015, c. 15, s. 116
429.5, Ab. 2015, c. 15, s. 116
429.6, Ab. 2015, c. 15, s. 116
429.7, Ab. 2015, c. 15, s. 116
429.8, Ab. 2015, c. 15, s. 116
429.9, Ab. 2015, c. 15, s. 116
429.10, Ab. 2015, c. 15, s. 116
429.11, Ab. 2015, c. 15, s. 116
429.12, Ab. 2015, c. 15, s. 116
429.12.1, Ab. 2015, c. 15, s. 116
429.13, Ab. 2015, c. 15, s. 116
429.14, Ab. 2015, c. 15, s. 116

Reference	Title Amendments
c. A-3.001	Act respecting industrial accidents and occupational diseases — *Cont'd*
	429.15, Ab. 2015, c. 15, s. 116 **429.16,** Ab. 2015, c. 15, s. 116 **429.17,** Ab. 2015, c. 15, s. 116 **429.18,** Ab. 2015, c. 15, s. 116 **429.19,** Ab. 2015, c. 15, s. 116 **429.20,** Ab. 2015, c. 15, s. 116 **429.21,** Ab. 2015, c. 15, s. 116 **429.22,** Ab. 2015, c. 15, s. 116 **429.23,** Ab. 2015, c. 15, s. 116 **429.24,** Ab. 2015, c. 15, s. 116 **429.25,** Ab. 2015, c. 15, s. 116 **429.26,** Ab. 2015, c. 15, s. 116 **429.27,** Ab. 2015, c. 15, s. 116 **429.28,** Ab. 2015, c. 15, s. 116 **429.29,** Ab. 2015, c. 15, s. 116 **429.30,** Ab. 2015, c. 15, s. 116 **429.31,** Ab. 2015, c. 15, s. 116 **429.32,** Ab. 2015, c. 15, s. 116 **429.33,** Ab. 2015, c. 15, s. 116 **429.34,** Ab. 2015, c. 15, s. 116 **429.35,** Ab. 2015, c. 15, s. 116 **429.36,** Ab. 2015, c. 15, s. 116 **429.37,** Ab. 2015, c. 15, s. 116 **429.38,** Ab. 2015, c. 15, s. 116 **429.39,** Ab. 2015, c. 15, s. 116 **429.40,** Ab. 2015, c. 15, s. 116 **429.41,** Ab. 2015, c. 15, s. 116 **429.42,** Ab. 2015, c. 15, s. 116 **429.43,** Ab. 2015, c. 15, s. 116 **429.44,** Ab. 2015, c. 15, s. 116 **429.45,** Ab. 2015, c. 15, s. 116 **429.46,** Ab. 2015, c. 15, s. 116 **429.47,** Ab. 2015, c. 15, s. 116 **429.48,** Ab. 2015, c. 15, s. 116 **429.49,** Ab. 2015, c. 15, s. 116 **429.50,** Ab. 2015, c. 15, s. 116 **429.51,** Ab. 2015, c. 15, s. 116 **429.52,** Ab. 2015, c. 15, s. 116 **429.53,** Ab. 2015, c. 15, s. 116 **429.54,** Ab. 2015, c. 15, s. 116 **429.55,** Ab. 2015, c. 15, s. 116 **429.56,** Ab. 2015, c. 15, s. 116 **429.57,** Ab. 2015, c. 15, s. 116 **429.58,** Ab. 2015, c. 15, s. 116 **429.59,** Ab. 2015, c. 15, s. 116 **589,** 2015, c. 15, s. 117
c. A-5.01	Act respecting clinical and research activities relating to assisted procreation
	8, 2015, c. 25, s. 2 **10,** 2015, c. 25, s. 3 **10.1,** 2015, c. 25, s. 3 **10.2,** 2015, c. 25, s. 3 **10.3,** 2015, c. 25, s. 3 **10.4,** 2015, c. 25, s. 3 **11,** 2015, c. 25, s. 4 **14.1,** 2015, c. 25, s. 5 **26,** Ab. 2015, c. 25, s. 6 **30,** 2015, c. 25, s. 7 **34,** 2015, c. 25, s. 8 **35,** 2015, c. 25, s. 9 **36,** 2015, c. 25, s. 10 **36.1,** 2015, c. 25, s. 10 **36.2,** 2015, c. 25, s. 10

Reference	Title Amendments
c. A-5.01	Act respecting clinical and research activities relating to assisted procreation — *Cont'd*
	36.3, 2015, c. 25, s. 10 **37,** 2015, c. 25, s. 11 **38,** Ab. 2015, c. 25, s. 12 **39,** 2015, c. 25, s. 13 **41.1,** 2015, c. 25, s. 14 **41.2,** 2015, c. 25, s. 14
c. A-6.001	Financial Administration Act
	16.1, 2015, c. 8, s. 350 **16.2,** 2015, c. 8, s. 350 **17,** 2015, c. 8, s. 351 **18,** 2015, c. 8, s. 352 **19,** 2015, c. 8, s. 353 **77.6,** 2015, c. 20, s. 1 **Sched. 1,** 2015, c. 15, s. 118 **Sched. 2,** 2015, c. 15, s. 119
c. A-6.002	Tax Administration Act
	1.5, 2015, c. 21, s. 1 **10.1,** 2015, c. 24, s. 1 **12.0.2,** 2015, c. 8, s. 34; 2015, c. 24, s. 2; 2015, c. 36, s. 1 **12.0.3,** 2015, c. 21, s. 2; 2015, c. 24, s. 3 **13.1,** 2015, c. 36, s. 2 **15.8,** 2015, c. 36, s. 3 **17.3,** 2015, c. 8, s. 140 **17.5,** 2015, c. 8, s. 141 **21,** 2015, c. 8, s. 35 **21.0.1,** 2015, c. 24, s. 4 **23,** 2015, c. 21, s. 3 **24.0.3,** 2015, c. 21, s. 4 **35.2.1,** 2015, c. 21, s. 5 **35.3,** 2015, c. 8, s. 36; 2015, c. 21, s. 6 **35.4,** 2015, c. 21, s. 7 **36.0.1,** 2015, c. 36, s. 4 **36.1,** 2015, c. 36, s. 5 **37.1.1,** 2015, c. 21, s. 8 **37.1.4,** 2015, c. 21, s. 9 **39,** 2015, c. 21, s. 10 **39.0.1,** Ab. 2015, c. 21, s. 11 **59,** 2015, c. 21, s. 12 **59.0.0.2,** 2015, c. 21, s. 13 **59.0.0.3,** 2015, c. 21, s. 13 **59.0.0.4,** 2015, c. 21, s. 13 **59.6,** 2015, c. 21, s. 14 **60.4,** 2015, c. 8, s. 142 **61,** 2015, c. 21, s. 15 **61.0.0.1,** 2015, c. 8, s. 143; 2015, c. 21, s. 16 **68.1,** 2015, c. 8, s. 144 **69.1,** 2015, c. 8, s. 37; 2015, c. 21, s. 17 **69.5.2,** 2015, c. 21, s. 18 **91.1,** 2015, c. 21, s. 19 **93.1.1,** 2015, c. 36, s. 6 **93.1.7,** 2015, c. 8, s. 38; 2015, c. 24, s. 5 **93.1.8,** 2015, c. 21, s. 20 **93.1.9,** 2015, c. 8, s. 39; 2015, c. 24, s. 6 **93.1.11,** 2015, c. 8, s. 40; 2015, c. 24, s. 7 **93.1.12,** 2015, c. 21, s. 21 **93.1.15.3,** 2015, c. 21, s. 22 **93.1.21.1,** 2015, c. 21, s. 23 **93.2,** 2015, c. 8, s. 41; 2015, c. 36, s. 7 **95.1,** 2015, c. 8, s. 42

Reference	Title Amendments
c. A-7.003	Act respecting the Agence du revenu du Québec
	50, 2015, c. 15, s. 120
c. A-7.02	Act respecting the Agence métropolitaine de transport
	47, 2015, c. 16, s. 1
c. A-13.2	Act respecting assistance for victims of crime
	12, 2015, c. 8, s. 344
c. A-18.1	Sustainable Forest Development Act
	37, 2015, c. 8, s. 207 **54,** 2015, c. 8, s. 208 **55,** 2015, c. 8, s. 209 **55.1,** 2015, c. 8, s. 210 **57,** 2015, c. 8, s. 211 **58,** 2015, c. 8, s. 212
c. A-19.1	Act respecting land use planning and development
	79.20, 2015, c. 8, s. 213 **188,** 2015, c. 8, s. 214
c. A-23.001	Act respecting prearranged funeral services and sepultures
	21, 2015, c. 21, s. 24 **31,** 2015, c. 21, s. 25
c. A-29	Health Insurance Act
	3, 2015, c. 25, s. 15 **19,** 2015, c. 25, s. 1 **19.1,** 2015, c. 25, s. 1 **19.2,** 2015, c. 8, s. 182 **22,** 2015, c. 25, s. 1 **22.0.0.0.0.1,** 2015, c. 25, s. 1 **22.0.0.0.2,** 2015, c. 25, s. 1 **22.0.0.1,** 2015, c. 25, s. 1 **22.0.1,** 2015, c. 25, s. 1 **65,** 2015, c. 15, s. 121; 2015, c. 25, s. 1 **65.0.4,** 2015, c. 25, s. 1 **69,** 2015, c. 8, s. 193; 2015, c. 25, s. 16 **69.0.1.1,** 2015, c. 25, s. 1
c. A-29.01	Act respecting prescription drug insurance
	8, 2015, c. 8, s. 183 **8.1,** 2015, c. 8, s. 184; 2015, c. 25, s. 1 **8.2,** 2015, c. 8, s. 184 **11,** 2015, c. 8, s. 185 **22,** 2015, c. 8, s. 186 **28.2,** Ab. 2015, c. 8, s. 187 **30,** 2015, c. 8, s. 188 **60,** 2015, c. 8, s. 189 **60.0.1,** 2015, c. 8, s. 190 **60.0.2,** 2015, c. 8, s. 190 **60.0.3,** 2015, c. 8, s. 190 **60.3,** 2015, c. 8, s. 191 **78,** 2015, c. 8, s. 192
c. A-29.011	Act respecting parental insurance
	43.0.1, 2015, c. 21, s. 26
c. A-33.2	Act respecting the Autorité des marchés financiers
	9, 2015, c. 23, s. 46

Reference	Title Amendments
c. B-1	Act respecting the Barreau du Québec
	128, 2015, c. 15, s. 122
c. B-1.1	Building Act
	65.1.0.1, 2015, c. 6, s. 29 **65.1.0.2,** 2015, c. 6, s. 29 **129.11.1,** 2015, c. 15, s. 123 **152.1,** 2015, c. 15, s. 124
c. B-1.2	Act respecting Bibliothèque et Archives nationales du Québec
	4, 2015, c. 18, s. 2 **4.1,** 2015, c. 18, s. 2 **4.2,** 2015, c. 18, s. 2 **4.3,** 2015, c. 18, s. 2 **4.4,** 2015, c. 18, s. 2 **4.5,** 2015, c. 18, s. 2 **5,** 2015, c. 18, s. 2 **6,** 2015, c. 18, s. 2 **7,** 2015, c. 18, s. 2 **8,** 2015, c. 18, s. 2 **9,** 2015, c. 18, s. 2 **10,** 2015, c. 18, s. 2 **11,** 2015, c. 18, s. 2 **12,** 2015, c. 18, s. 2 **13,** 2015, c. 18, s. 2 **13.1,** 2015, c. 18, s. 2 **13.2,** 2015, c. 18, s. 2 **13.3,** 2015, c. 18, s. 2 **13.4,** 2015, c. 18, s. 2 **13.5,** 2015, c. 18, s. 2 **13.6,** 2015, c. 18, s. 2 **13.7,** 2015, c. 18, s. 2 **13.8,** 2015, c. 18, s. 2 **13.9,** 2015, c. 18, s. 2 **13.10,** 2015, c. 18, s. 2 **13.11,** 2015, c. 18, s. 2 **13.12,** 2015, c. 18, s. 2 **13.13,** 2015, c. 18, s. 2 **13.14,** 2015, c. 18, s. 2 **13.15,** 2015, c. 18, s. 2 **17,** Ab. 2015, c. 18, s. 3 **25,** 2015, c. 18, s. 5 **26,** 2015, c. 18, s. 5 **27,** 2015, c. 18, s. 6 **27.1,** 2015, c. 18, s. 7 **29.1,** 2015, c. 18, s. 8 **29.2,** 2015, c. 18, s. 8
c. B-5.1	Unclaimed Property Act
	36, 2015, c. 21, s. 27 **37,** Ab. 2015, c. 21, s. 28
c. C-2	Act respecting the Caisse de dépôt et placement du Québec
	4, 2015, c. 17, s. 1 **31,** 2015, c. 17, s. 2 **32,** 2015, c. 17, s. 3
c. C-6.1	Act constituting Capital régional et coopératif Desjardins
	10, 2015, c. 21, s. 29 **19,** 2015, c. 21, s. 30 **Sched. 3,** 2015, c. 21, s. 31 **Sched. 4,** 2015, c. 21, s. 31

Reference	Title Amendments
c. C-8.1.1	Act respecting the Centre de services partagés du Québec
	4, 2015, c. 16, s. 2
c. C-8.3	Act respecting international financial centres
	7, 2015, c. 21, s. 32 **8.1,** 2015, c. 24, s. 8 **53,** 2015, c. 21, s. 33
c. C-11.3	Charter of Ville de Longueuil
	60.1, 2015, c. 8, s. 215 **60.2,** Ab. 2015, c. 8, s. 216
c. C-19	Cities and Towns Act
	72.1, 2015, c. 15, s. 125 **573.3.1.1.1,** 2015, c. 8, s. 101
c. CCQ-1991	Civil Code of Québec
	898.1, 2015, c. 35, a. 1 **905,** 2015, c. 35, a. 2 **910,** 2015, c. 35, a. 3 **934,** 2015, c. 35, a. 4 **989,** 2015, c. 35, a. 5 **1161,** 2015, c. 35, a. 6 **2684,** 2015, c. 8, a. 354 **2684.1,** 2015, c. 8, a. 355 **2685,** 2015, c. 8, a. 356 **2686,** 2015, c. 8, a. 357 **2692,** 2015, c. 8, a. 358 **2711,** Ab. 2015, c. 8, a. 360 **2713.1,** 2015, c. 8, a. 361 **2713.2,** 2015, c. 8, a. 361 **2713.3,** 2015, c. 8, a. 361 **2713.4,** 2015, c. 8, a. 361 **2713.5,** 2015, c. 8, a. 361 **2713.6,** 2015, c. 8, a. 361 **2713.7,** 2015, c. 8, a. 361 **2713.8,** 2015, c. 8, a. 361 **2713.9,** 2015, c. 8, a. 361 **2714.2,** 2015, c. 8, a. 362 **2799,** 2015, c. 8, a. 363 **2995,** 2015, c. 8, a. 364 **2999.2,** 2015, c. 8, a. 365 **3106.1,** 2015, c. 8, a. 367
c. C-23.1	Code of ethics and conduct of the Members of the National Assembly
	56, 2015, c. 8, s. 217
c. C-24.2	Highway Safety Code
	1, 2015, c. 4, s. 17 **4,** 2015, c. 4, s. 18 **15,** 2015, c. 4, s. 19 **35,** 2015, c. 4, s. 20 **40,** 2015, c. 4, s. 21 **41,** 2015, c. 4, s. 22 **42,** 2015, c. 4, s. 23 **43,** 2015, c. 4, s. 24 **150.1,** 2015, c. 4, s. 26 **151,** Ab. 2015, c. 4, s. 27 **152,** Ab. 2015, c. 4, s. 27 **153,** Ab. 2015, c. 4, s. 27 **154,** Ab. 2015, c. 4, s. 27

Reference	Title Amendments
c. C-24.2	Highway Safety Code — *Cont'd* **156,** 2015, c. 4, s. 28 **157,** Ab. 2015, c. 4, s. 29 **159,** Ab. 2015, c. 4, s. 29 **160,** Ab. 2015, c. 4, s. 29 **160.1,** Ab. 2015, c. 4, s. 29 **161,** Ab. 2015, c. 4, s. 29 **161.1,** 2015, c. 4, s. 30 **162,** Ab. 2015, c. 4, s. 31 **163,** Ab. 2015, c. 4, s. 31 **164,** Ab. 2015, c. 4, s. 31 **164.1,** Ab. 2015, c. 4, s. 31 **166,** 2015, c. 4, s. 32 **207,** Ab. 2015, c. 4, s. 34 **209,** Ab. 2015, c. 4, s. 34 **550,** 2015, c. 4, s. 35 **560,** 2015, c. 4, s. 36 **587,** 2015, c. 4, s. 37 **609,** 2015, c. 4, s. 38 **611.3,** 2015, c. 4, s. 39 **620,** 2015, c. 4, s. 40 **624,** 2015, c. 4, s. 41 **637.1,** 2015, c. 4, s. 42 **648,** 2015, c. 4, s. 43
c. C-25.01	Code of Civil Procedure **339,** 2015, c. 26, a. 1 **694,** 2015, c. 35, a. 7
c. C-25.1	Code of Penal Procedure **8.1,** 2015, c. 8, a. 345 **51,** 2015, c. 26, a. 2 **71,** 2015, c. 26, a. 3 **92,** 2015, c. 26, a. 4 **99,** 2015, c. 26, a. 5 **100,** 2015, c. 26, a. 6 **101,** 2015, c. 26, a. 7 **101.1,** 2015, c. 26, a. 8 **146,** 2015, c. 26, a. 9 **157.2,** 2015, c. 26, a. 10 **163,** 2015, c. 26, a. 11 **168.1,** 2015, c. 26, a. 12 **186.1,** 2015, c. 26, a. 13 **186.2,** 2015, c. 26, a. 13 **186.3,** 2015, c. 26, a. 13 **186.4,** 2015, c. 26, a. 13 **218.0.1,** 2015, c. 26, a. 14 **218.2,** 2015, c. 26, a. 15 **218.4,** 2015, c. 26, a. 16 **218.5,** 2015, c. 26, a. 17 **228.1,** 2015, c. 26, a. 18 **233,** 2015, c. 26, a. 19
c. C-26	Professional Code **115.11,** 2015, c. 26, s. 20 **115.12,** 2015, c. 26, s. 20 **115.13,** 2015, c. 26, s. 20 **118.5,** 2015, c. 26, s. 21 **139.1,** 2015, c. 26, s. 22

Reference	Title Amendments
c. C-27	Labour Code

1, 2015, c. 15, s. 126
14.0.1, 2015, c. 15, s. 127
16, 2015, c. 15, s. 128
39.1, 2015, c. 15, s. 129
46.1, 2015, c. 15, s. 130
47.3, 2015, c. 15, s. 131
47.5, 2015, c. 15, s. 132
100.2, 2015, c. 15, s. 133
101, 2015, c. 15, s. 134
111.3, 2015, c. 15, s. 135
111.22, 2015, c. 15, s. 136
111.33, 2015, c. 15, s. 137
112, Ab. 2015, c. 15, s. 138
113, Ab. 2015, c. 15, s. 138
114, Ab. 2015, c. 15, s. 138
115, Ab. 2015, c. 15, s. 138
115.1, Ab. 2015, c. 15, s. 138
115.2, Ab. 2015, c. 15, s. 138
115.2.1, Ab. 2015, c. 15, s. 138
115.3, Ab. 2015, c. 15, s. 138
115.4, Ab. 2015, c. 15, s. 138
116, Ab. 2015, c. 15, s. 138
117, Ab. 2015, c. 15, s. 138
118, Ab. 2015, c. 15, s. 138
119, Ab. 2015, c. 15, s. 138
120, Ab. 2015, c. 15, s. 138
121, Ab. 2015, c. 15, s. 138
122, Ab. 2015, c. 15, s. 138
123, Ab. 2015, c. 15, s. 138
124, Ab. 2015, c. 15, s. 138
125, Ab. 2015, c. 15, s. 138
126, Ab. 2015, c. 15, s. 138
127, Ab. 2015, c. 15, s. 138
128, Ab. 2015, c. 15, s. 138
129, Ab. 2015, c. 15, s. 138
130, Ab. 2015, c. 15, s. 138
131, Ab. 2015, c. 15, s. 138
132, Ab. 2015, c. 15, s. 138
133, Ab. 2015, c. 15, s. 138
134, Ab. 2015, c. 15, s. 138
135, Ab. 2015, c. 15, s. 138
136, Ab. 2015, c. 15, s. 138
137, Ab. 2015, c. 15, s. 138
137.1, Ab. 2015, c. 15, s. 138
137.2, Ab. 2015, c. 15, s. 138
137.3, Ab. 2015, c. 15, s. 138
137.4, Ab. 2015, c. 15, s. 138
137.5, Ab. 2015, c. 15, s. 138
137.6, Ab. 2015, c. 15, s. 138
137.7, Ab. 2015, c. 15, s. 138
137.8, Ab. 2015, c. 15, s. 138
137.9, Ab. 2015, c. 15, s. 138
137.10, Ab. 2015, c. 15, s. 138
137.11, Ab. 2015, c. 15, s. 138
137.12, Ab. 2015, c. 15, s. 138
137.13, Ab. 2015, c. 15, s. 138
137.14, Ab. 2015, c. 15, s. 138
137.15, Ab. 2015, c. 15, s. 138
137.16, Ab. 2015, c. 15, s. 138
137.17, Ab. 2015, c. 15, s. 138
137.18, Ab. 2015, c. 15, s. 138

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c. C-27	Labour Code — *Cont'd*
	137.19, Ab. 2015, c. 15, s. 138 **137.20,** Ab. 2015, c. 15, s. 138 **137.21,** Ab. 2015, c. 15, s. 138 **137.22,** Ab. 2015, c. 15, s. 138 **137.23,** Ab. 2015, c. 15, s. 138 **137.24,** Ab. 2015, c. 15, s. 138 **137.25,** Ab. 2015, c. 15, s. 138 **137.26,** Ab. 2015, c. 15, s. 138 **137.27,** Ab. 2015, c. 15, s. 138 **137.28,** Ab. 2015, c. 15, s. 138 **137.29,** Ab. 2015, c. 15, s. 138 **137.30,** Ab. 2015, c. 15, s. 138 **137.31,** Ab. 2015, c. 15, s. 138 **137.32,** Ab. 2015, c. 15, s. 138 **137.33,** Ab. 2015, c. 15, s. 138 **137.34,** Ab. 2015, c. 15, s. 138 **137.35,** Ab. 2015, c. 15, s. 138 **137.36,** Ab. 2015, c. 15, s. 138 **137.37,** Ab. 2015, c. 15, s. 138 **137.38,** Ab. 2015, c. 15, s. 138 **137.39,** Ab. 2015, c. 15, s. 138 **137.40,** Ab. 2015, c. 15, s. 138 **137.41,** Ab. 2015, c. 15, s. 138 **137.42,** Ab. 2015, c. 15, s. 138 **137.43,** Ab. 2015, c. 15, s. 138 **137.44,** Ab. 2015, c. 15, s. 138 **137.45,** Ab. 2015, c. 15, s. 138 **137.46,** Ab. 2015, c. 15, s. 138 **137.47,** Ab. 2015, c. 15, s. 138 **137.48,** Ab. 2015, c. 15, s. 138 **137.48.1,** Ab. 2015, c. 15, s. 138 **137.49,** Ab. 2015, c. 15, s. 138 **137.50,** Ab. 2015, c. 15, s. 138 **137.51,** Ab. 2015, c. 15, s. 138 **137.52,** Ab. 2015, c. 15, s. 138 **137.53,** Ab. 2015, c. 15, s. 138 **137.54,** Ab. 2015, c. 15, s. 138 **137.55,** Ab. 2015, c. 15, s. 138 **137.56,** Ab. 2015, c. 15, s. 138 **137.57,** Ab. 2015, c. 15, s. 138 **137.58,** Ab. 2015, c. 15, s. 138 **137.59,** Ab. 2015, c. 15, s. 138 **137.60,** Ab. 2015, c. 15, s. 138 **137.61,** Ab. 2015, c. 15, s. 138 **137.62,** Ab. 2015, c. 15, s. 138 **137.63,** Ab. 2015, c. 15, s. 138 **138,** 2015, c. 15, s. 139 **139,** 2015, c. 15, s. 140 **139.1,** 2015, c. 15, s. 141 **140.1,** Ab. 2015, c. 15, s. 142 **144,** 2015, c. 15, s. 143 **150,** Ab. 2015, c. 15, s. 144 **151,** Ab. 2015, c. 15, s. 144 **152.1,** 2015, c. 15, s. 145 **Sched. I,** Ab. 2015, c. 15, s. 146
c. C-27.1	Municipal Code of Québec
	267.0.3, 2015, c. 15, a. 147 **678.0.2.6,** 2015, c. 15, a. 148 **938.1.1.1,** 2015, c. 8, a. 102

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c. C-32.1.2	Act respecting the Commission administrative des régimes de retraite et d'assurances (*Act respecting Retraite Québec*) **Title,** 2015, c. 20, s. 2 **3.1,** 2015, c. 20, s. 3 **4,** 2015, c. 20, s. 4 **5,** 2015, c. 20, s. 5 **8,** 2015, c. 20, s. 6 **10,** 2015, c. 20, s. 7 **11,** 2015, c. 20, s. 8 **12,** 2015, c. 20, s. 9 **13,** Ab. 2015, c. 20, s. 10 **14,** Ab. 2015, c. 20, s. 10 **15,** 2015, c. 20, s. 11 **16,** Ab. 2015, c. 20, s. 12 **17,** Ab. 2015, c. 20, s. 12 **18,** Ab. 2015, c. 20, s. 12 **19,** Ab. 2015, c. 20, s. 12 **20,** Ab. 2015, c. 20, s. 12 **21,** 2015, c. 20, s. 13 **26,** Ab. 2015, c. 20, s. 14 **27,** 2015, c. 20, s. 15 **33,** 2015, c. 20, s. 16 **34,** Ab. 2015, c. 20, s. 17 **35,** Ab. 2015, c. 20, s. 17 **36,** 2015, c. 20, s. 18 **37,** Ab. 2015, c. 20, s. 19 **38,** Ab. 2015, c. 20, s. 19 **39,** Ab. 2015, c. 20, s. 19 **40,** 2015, c. 20, s. 20 **40.1,** 2015, c. 20, s. 20 **41,** 2015, c. 20, s. 21 **42,** 2015, c. 20, s. 22 **43,** 2015, c. 20, s. 23 **44,** 2015, c. 20, s. 24 **48.1,** 2015, c. 20, s. 25 **48.2,** 2015, c. 20, s. 25 **49,** 2015, c. 20, s. 26 **50,** 2015, c. 20, s. 27 **51.1,** 2015, c. 20, s. 28 **51.2,** 2015, c. 20, s. 28 **52,** Ab. 2015, c. 20, s. 29 **53,** Ab. 2015, c. 20, s. 29 **54,** Ab. 2015, c. 20, s. 29 **55,** Ab. 2015, c. 20, s. 29 **56,** Ab. 2015, c. 20, s. 29 **57,** 2015, c. 20, s. 30 **61,** 2015, c. 20, s. 31 **65,** 2015, c. 20, s. 32 **66,** 2015, c. 20, s. 33 **68,** 2015, c. 20, s. 34 **138,** 2015, c. 20, s. 35 **139,** Ab. 2015, c. 20, s. 36
c. C-37.01	Act respecting the Communauté métropolitaine de Montréal **74,** 2015, c. 15, s. 149 **113.1.1,** 2015, c. 8, s. 103
c. C-37.02	Act respecting the Communauté métropolitaine de Québec **65,** 2015, c. 15, s. 150 **106.1.1,** 2015, c. 8, s. 104

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c. C-47.1	Municipal Powers Act **12,** Ab. 2015, c. 8, s. 218 **13,** Ab. 2015, c. 8, s. 218 **92.6,** 2015, c. 8, s. 219 **124,** Ab. 2015, c. 8, s. 221 **126.2,** 2015, c. 8, s. 222 **126.3,** 2015, c. 8, s. 222 **126.4,** 2015, c. 8, s. 222 **126.5,** 2015, c. 8, s. 222
c. C-52.1	Act respecting the conditions of employment and the pension plan of the Members of the National Assembly **12,** 2015, c. 33, s. 1 **12.1,** 2015, c. 33, s. 2 **13,** 2015, c. 33, s. 3 **13.1,** 2015, c. 33, s. 4
c. C-60.1	Act respecting intermunicipal boards of transport in the area of Montréal **33.3,** 2015, c. 16, s. 3 **33.4,** 2015, c. 16, s. 3 **33.5,** 2015, c. 16, s. 3 **33.6,** 2015, c. 16, s. 3 **33.7,** 2015, c. 16, s. 3 **33.8,** 2015, c. 16, s. 3 **33.9,** 2015, c. 16, s. 3 **33.10,** 2015, c. 16, s. 3 **33.11,** 2015, c. 16, s. 3
c. C-62.1	Act respecting the Conservatoire de musique et d'art dramatique du Québec **4,** 2015, c. 22, s. 2 **5,** 2015, c. 22, s. 2 **6,** 2015, c. 22, s. 2 **7,** 2015, c. 22, s. 2 **8,** 2015, c. 22, s. 2 **9,** 2015, c. 22, s. 2 **10,** 2015, c. 22, s. 2 **11,** 2015, c. 22, s. 2 **12,** 2015, c. 22, s. 2 **13,** 2015, c. 22, s. 2 **14,** 2015, c. 22, s. 2 **15,** 2015, c. 22, s. 2 **16,** 2015, c. 22, s. 2 **17,** 2015, c. 22, s. 2 **18,** 2015, c. 22, s. 2 **19,** 2015, c. 22, s. 2 **20,** 2015, c. 22, s. 2 **21,** 2015, c. 22, s. 2 **22,** 2015, c. 22, s. 2 **23,** 2015, c. 22, s. 2 **24,** 2015, c. 22, s. 2 **25,** 2015, c. 22, s. 2 **26,** 2015, c. 22, s. 2 **27,** 2015, c. 22, s. 2 **28,** 2015, c. 22, s. 2 **29,** 2015, c. 22, s. 2 **30,** 2015, c. 22, s. 2 **31,** 2015, c. 22, s. 2 **32,** 2015, c. 22, s. 2 **33,** 2015, c. 22, s. 2 **34,** 2015, c. 22, s. 2 **35,** 2015, c. 22, s. 2 **36,** 2015, c. 22, s. 2 **37,** 2015, c. 22, s. 2

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c. C-62.1	Act respecting the Conservatoire de musique et d'art dramatique du Québec — *Cont'd*
	38, 2015, c. 22, s. 2 **39,** 2015, c. 22, s. 2 **39.1,** 2015, c. 22, s. 2 **39.2,** 2015, c. 22, s. 2 **39.3,** 2015, c. 22, s. 2 **39.4,** 2015, c. 22, s. 2 **39.5,** 2015, c. 22, s. 2 **39.6,** 2015, c. 22, s. 2 **39.7,** 2015, c. 22, s. 2 **39.8,** 2015, c. 22, s. 2 **39.9,** 2015, c. 22, s. 2 **39.10,** 2015, c. 22, s. 2 **39.11,** 2015, c. 22, s. 2 **39.12,** 2015, c. 22, s. 2 **39.13,** 2015, c. 22, s. 2 **39.14,** 2015, c. 22, s. 2 **39.15,** 2015, c. 22, s. 2 **39.16,** 2015, c. 22, s. 2 **39.17,** 2015, c. 22, s. 2 **39.18,** 2015, c. 22, s. 2 **39.19,** 2015, c. 22, s. 2 **39.20,** 2015, c. 22, s. 2 **40.1,** 2015, c. 22, s. 4 **49,** Ab. 2015, c. 22, s. 5 **50,** Ab. 2015, c. 22, s. 5 **51.1,** 2015, c. 22, s. 7 **59,** 2015, c. 22, s. 8 **65.1,** 2015, c. 22, s. 9 **65.2,** 2015, c. 22, s. 9 **72,** 2015, c. 22, s. 10 **81,** Ab. 2015, c. 22, s. 11 **82,** Ab. 2015, c. 22, s. 11 **82.1,** Ab. 2015, c. 22, s. 11
c. C-65.1	Act respecting contracting by public bodies
	7.1, Ab. 2015, c. 15, s. 151 **21.2.0.1,** 2015, c. 6, s. 30 **21.24,** 2015, c. 8, s. 85 **21.25,** Ab. 2015, c. 8, s. 86 **21.26,** 2015, c. 6, s. 31 **21.28,** 2015, c. 6, s. 32 **27.12,** 2015, c. 8, s. 87 **58.2,** 2015, c. 6, s. 33 **Sched. I,** 2015, c. 6, s. 34; 2015, c. 8, s. 88
c. C-67.2	Cooperatives Act
	7, 2015, c. 3, s. 1 **11,** 2015, c. 3, s. 2 **12,** 2015, c. 3, s. 3 **13,** 2015, c. 3, s. 4 **28,** 2015, c. 3, s. 5 **57,** 2015, c. 3, s. 6 **76,** 2015, c. 3, s. 7 **119,** 2015, c. 3, s. 8 **120,** 2015, c. 3, s. 9 **121,** 2015, c. 3, s. 10 **121.1,** 2015, c. 3, s. 11 **121.2,** 2015, c. 3, s. 11 **121.3,** 2015, c. 3, s. 11 **121.4,** 2015, c. 3, s. 11 **121.5,** 2015, c. 3, s. 11 **132,** 2015, c. 3, s. 12

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c. C-67.2	Cooperatives Act — *Cont'd*

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146.1, 2015, c. 3, s. 15
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161, 2015, c. 3, s. 19
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221.2.5, 2015, c. 3, s. 33
221.2.6, 2015, c. 3, s. 33
221.2.7, 2015, c. 3, s. 33
221.2.8, 2015, c. 3, s. 33
221.2.9, 2015, c. 3, s. 33
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280, Ab. 2015, c. 3, s. 54
281, Ab. 2015, c. 3, s. 54
281.1, Ab. 2015, c. 3, s. 54

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c. C-67.3	Act respecting financial services cooperatives
	478, 2015, c. 8, s. 374
c. E-2.2	Act respecting elections and referendums in municipalities
	88.1, 2015, c. 15, s. 152 **356,** 2015, c. 15, s. 153 **641.2,** Ab. 2015, c. 6, s. 35 **641.3,** Ab. 2015, c. 6, s. 35 **641.4,** Ab. 2015, c. 6, s. 35 **641.5,** Ab. 2015, c. 6, s. 35 **648.1,** 2015, c. 6, s. 36
c. E-2.3	Act respecting school elections
	30.1, 2015, c. 15, s. 154 **205,** 2015, c. 15, s. 155 **221.1.2,** Ab. 2015, c. 6, s. 37 **221.1.3,** Ab. 2015, c. 6, s. 37 **221.1.4,** Ab. 2015, c. 6, s. 37 **221.1.5,** Ab. 2015, c. 6, s. 37 **223.5,** 2015, c. 6, s. 38
c. E-3.3	Election Act
	255, 2015, c. 15, s. 156 **564.3,** Ab. 2015, c. 6, s. 39 **564.4,** Ab. 2015, c. 6, s. 39 **564.5,** Ab. 2015, c. 6, s. 39 **564.6,** Ab. 2015, c. 6, s. 39 **569.1,** 2015, c. 6, s. 40
c. E-12.00001	Balanced Budget Act
	7.1, 2015, c. 8, s. 1 **7.2,** Ab. 2015, c. 8, s. 2 **7.3,** Ab. 2015, c. 8, s. 2 **7.4,** Ab. 2015, c. 8, s. 3 **7.5,** 2015, c. 8, s. 4 **8,** 2015, c. 8, s. 5
c. E-12.001	Pay Equity Act
	4, 2015, c. 15, s. 157 **77,** Ab. 2015, c. 15, s. 159 **78,** Ab. 2015, c. 15, s. 159 **79,** Ab. 2015, c. 15, s. 159 **80,** Ab. 2015, c. 15, s. 159 **81,** Ab. 2015, c. 15, s. 159 **82,** Ab. 2015, c. 15, s. 159 **83,** Ab. 2015, c. 15, s. 159 **84,** Ab. 2015, c. 15, s. 159 **85,** Ab. 2015, c. 15, s. 159 **86,** Ab. 2015, c. 15, s. 159 **87,** Ab. 2015, c. 15, s. 159 **88,** Ab. 2015, c. 15, s. 159 **89,** Ab. 2015, c. 15, s. 159 **89.1,** Ab. 2015, c. 15, s. 159 **90,** Ab. 2015, c. 15, s. 159 **90.1,** Ab. 2015, c. 15, s. 159 **91,** Ab. 2015, c. 15, s. 159 **92,** Ab. 2015, c. 15, s. 159 **94,** 2015, c. 15, s. 161 **95.2,** 2015, c. 15, s. 162 **95.4,** 2015, c. 15, s. 163 **98,** 2015, c. 15, s. 164 **114,** 2015, c. 15, s. 165 **114.1,** 2015, c. 15, s. 166

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c. E-14.2	Act respecting tourist accommodation establishments **1,** 2015, c. 31, s. 1 **6,** 2015, c. 31, s. 2 **6.1,** 2015, c. 31, s. 3 **8,** 2015, c. 31, s. 4 **11,** 2015, c. 31, s. 5 **11.0.1,** 2015, c. 31, s. 6 **11.1,** 2015, c. 31, s. 7 **11.2,** 2015, c. 31, s. 7 **14.1,** 2015, c. 31, s. 8 **15,** 2015, c. 31, s. 9 **30,** 2015, c. 31, s. 10 **32.2,** 2015, c. 31, s. 11 **33,** 2015, c. 31, s. 12 **35,** Ab. 2015, c. 31, s. 13 **35.1,** 2015, c. 31, s. 14 **35.2,** 2015, c. 31, s. 14 **35.3,** 2015, c. 31, s. 14 **36.1,** 2015, c. 31, s. 15 **36.2,** 2015, c. 31, s. 15 **37,** 2015, c. 31, s. 16 **38,** 2015, c. 31, s. 17 **39,** 2015, c. 31, s. 17 **40,** 2015, c. 31, s. 17 **41,** 2015, c. 31, s. 17 **41.1,** 2015, c. 31, s. 17 **41.2,** 2015, c. 31, s. 17 **41.3,** 2015, c. 31, s. 17
c. E-20.001	Act respecting the exercise of certain municipal powers in certain urban agglomerations **19,** 2015, c. 8, s. 223 **30,** Ab. 2015, c. 8, s. 224 **115,** 2015, c. 8, s. 225 **118.10,** 2015, c. 8, s. 226 **118.12,** 2015, c. 8, s. 227 **118.39,** 2015, c. 8, s. 228 **118.82.3,** 2015, c. 8, s. 229 **118.95,** 2015, c. 8, s. 230
c. F-2.01	Act respecting Financement-Québec **14,** 2015, c. 8, s. 335 **19,** 2015, c. 8, s. 336
c. F-2.1	Act respecting municipal taxation **68.0.1,** 2015, c. 17, s. 4 **200,** 2015, c. 15, s. 167 **244.40,** 2015, c. 34, s. 1 **262,** 2015, c. 17, s. 5
c. F-3.1.2	Act to establish Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi **4,** 2015, c. 8, s. 307 **4.1,** 2015, c. 8, s. 308 **4.2,** 2015, c. 8, s. 308 **4.3,** 2015, c. 8, s. 308 **4.4,** 2015, c. 8, s. 308 **4.5,** 2015, c. 8, s. 308 **4.6,** 2015, c. 8, s. 308 **5,** 2015, c. 8, s. 309 **6,** 2015, c. 8, s. 310 **7,** Ab. 2015, c. 8, s. 311 **8,** 2015, c. 8, s. 312

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c. F-3.1.2	Act to establish Fondaction, le Fonds de développement de la Confédération des syndicats nationaux pour la coopération et l'emploi — *Cont'd*
	11.1, 2015, c. 21, s. 34 **18.2,** 2015, c. 8, s. 314 **19,** 2015, c. 21, s. 35 **25,** 2015, c. 8, s. 315 **26,** 2015, c. 8, s. 316
c. F-3.2.1	Act to establish the Fonds de solidarité des travailleurs du Québec (F.T.Q.)
	4, 2015, c. 8, s. 321 **4.1,** 2015, c. 8, s. 322 **4.2,** 2015, c. 8, s. 322 **5,** 2015, c. 8, s. 323 **6,** Ab. 2015, c. 8, s. 324 **6.1,** 2015, c. 8, s. 325 **6.2,** 2015, c. 8, s. 325 **6.3,** 2015, c. 8, s. 325 **6.4,** 2015, c. 8, s. 325 **7,** 2015, c. 8, s. 326 **10.0.1,** 2015, c. 21, s. 36 **14.2,** 2015, c. 8, s. 328 **14.3,** 2015, c. 8, s. 328 **14.4,** 2015, c. 8, s. 328 **15,** 2015, c. 21, s. 37 **18,** 2015, c. 8, s. 329 **19,** 2015, c. 8, s. 330
c. F-4.003	Act to establish the Sports and Physical Activity Development Fund
	5, 2015, c. 8, s. 303 **15,** 2015, c. 8, s. 304
c. G-1.031	Act respecting the Cree Nation Government
	79.1, 2015, c. 8, s. 231
c. G-1.04	Act establishing the Eeyou Istchee James Bay Regional Government
	10, 2015, c. 8, s. 232
c. I-0.2	Act respecting immigration to Québec
	3.3, 2015, c. 8, s. 347 **3.4,** 2015, c. 8, s. 348 **6.1,** 2015, c. 8, s. 349
c. I-0.4	Mining Tax Act
	1, 2015, c. 8, s. 43; 2015, c. 21, s. 38 **4.2.1,** 2015, c. 21, s. 39 **4.2.2,** 2015, c. 21, s. 39 **4.2.3,** 2015, c. 21, s. 39 **4.4,** 2015, c. 21, s. 40 **5,** 2015, c. 21, s. 41 **6.2,** 2015, c. 21, s. 44 **8,** 2015, c. 8, s. 44; 2015, c. 21, s. 46 **8.0.1,** 2015, c. 8, s. 45; 2015, c. 21, s. 47 **8.0.2,** 2015, c. 21, s. 48 **8.1.1,** 2015, c. 21, s. 49 **8.2,** Ab. 2015, c. 21, s. 50 **8.3,** Ab. 2015, c. 21, s. 50 **8.4,** Ab. 2015, c. 21, s. 50 **8.5,** Ab. 2015, c. 21, s. 50 **9,** 2015, c. 21, s. 52 **9.1.1,** 2015, c. 21, s. 53 **10,** 2015, c. 21, s. 55 **10.1.1,** 2015, c. 21, s. 56

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c. I-0.4	Mining Tax Act — *Cont'd*

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39, 2015, c. 8, s. 52; 2015, c. 21, s. 82
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41, Ab. 2015, c. 8, s. 54
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47, Ab. 2015, c. 8, s. 61
47.1, Ab. 2015, c. 8, s. 61
48, Ab. 2015, c. 8, s. 61
48.1, 2015, c. 21, s. 87
49, Ab. 2015, c. 8, s. 61

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c. I-0.4	Mining Tax Act — *Cont'd*

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54, Ab. 2015, c. 8, s. 65
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c. M-28	Act respecting the Ministère des Transports
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c. O-1.3	Act to ensure the occupancy and vitality of territories **5,** 2015, c. 8, s. 265

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c. S-2.3	Civil Protection Act **129,** 2015, c. 15, s. 220
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c. S-4.1.1	Educational Childcare Act **59,** 2015, c. 8, s. 160 **81.3,** 2015, c. 8, s. 161 **82,** 2015, c. 8, s. 162 **83,** 2015, c. 8, s. 163 **83.1,** 2015, c. 8, s. 164 **84,** 2015, c. 8, s. 165 **85,** 2015, c. 8, s. 166 **86,** 2015, c. 8, s. 167 **86.1,** 2015, c. 8, s. 168 **87,** 2015, c. 8, s. 169 **88.1,** 2015, c. 8, s. 170 **88.1.1,** 2015, c. 36, s. 200 **88.2,** 2015, c. 8, s. 170 **88.3,** 2015, c. 8, s. 170 **88.4,** 2015, c. 8, s. 170 **88.5,** 2015, c. 8, s. 170 **88.6,** 2015, c. 8, s. 170 **88.7,** 2015, c. 8, s. 170 **88.8,** 2015, c. 8, s. 170 **88.9,** 2015, c. 8, s. 170 **88.10,** 2015, c. 8, s. 170 **88.11,** 2015, c. 8, s. 170 **88.12,** 2015, c. 8, s. 170 **88.13,** 2015, c. 8, s. 170 **88.14,** 2015, c. 8, s. 170 **90,** 2015, c. 8, s. 171 **92,** 2015, c. 8, s. 172 **101.2,** 2015, c. 8, s. 267 **103.1,** 2015, c. 8, s. 173 **103.2,** 2015, c. 8, s. 173 **103.3,** 2015, c. 8, s. 173 **103.4,** 2015, c. 8, s. 173 **106,** 2015, c. 8, s. 174 **135,** 2015, c. 8, s. 175

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433.29, 2015, c. 21, s. 756
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437.4, 2015, c. 21, s. 762
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449, 2015, c. 36, s. 220
450.0.1, 2015, c. 21, s. 764
450.0.4, 2015, c. 36, s. 221
450.0.7, 2015, c. 36, s. 222
452, Ab. 2015, c. 21, s. 765
457.1, 2015, c. 21, s. 766
457.1.3, 2015, c. 21, s. 767
457.2, 2015, c. 21, s. 768
458.0.1, 2015, c. 21, s. 769
458.0.1.1, 2015, c. 21, s. 770
458.0.2, 2015, c. 21, s. 771
458.0.2.1, 2015, c. 21, s. 772
458.0.3.1, 2015, c. 21, s. 773
458.1, Ab. 2015, c. 21, s. 774
458.5.1, 2015, c. 21, s. 775
458.5.2, 2015, c. 21, s. 775
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458.7, 2015, c. 21, s. 776
458.8, 2015, c. 36, s. 223
459.3, 2015, c. 21, s. 777
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489, Ab. 2015, c. 21, s. 785
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494.1, Ab. 2015, c. 21, s. 788
495, 2015, c. 21, s. 789
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501, 2015, c. 24, s. 186
512, 2015, c. 24, s. 187
526.1, 2015, c. 24, s. 188
536, 2015, c. 24, s. 189

Reference	Title Amendments
c. T-0.1	Act respecting the Québec sales tax — *Cont'd* **539,** 2015, c. 21, s. 793 **541.24,** 2015, c. 24, s. 190 **541.30,** 2015, c. 24, s. 191 **677,** 2015, c. 8, s. 157; 2015, c. 21, s. 794
c. T-1	Fuel Tax Act **10,** 2015, c. 21, s. 795; 2015, c. 24, s. 192 **50.0.5,** 2015, c. 36, s. 224
c. T-11.002	Act respecting the transfer of securities and the establishment of security entitlements **113,** 2015, c. 8, s. 369
c. T-12	Transport Act **5,** 2015, c. 16, s. 15 **48.11.1,** Ab. 2015, c. 16, s. 16 **48.11.2,** Ab. 2015, c. 16, s. 16 **48.11.3,** Ab. 2015, c. 16, s. 16 **48.11.4,** Ab. 2015, c. 16, s. 16 **48.11.5,** Ab. 2015, c. 16, s. 16 **48.11.6,** Ab. 2015, c. 16, s. 16 **48.11.7,** Ab. 2015, c. 16, s. 16 **48.11.8,** Ab. 2015, c. 16, s. 16 **48.11.9,** Ab. 2015, c. 16, s. 16 **48.11.10,** Ab. 2015, c. 16, s. 16 **48.11.11,** Ab. 2015, c. 16, s. 16 **48.11.12,** Ab. 2015, c. 16, s. 16 **48.11.13,** Ab. 2015, c. 16, s. 16 **48.11.14,** Ab. 2015, c. 16, s. 16 **48.11.15,** Ab. 2015, c. 16, s. 16 **48.11.16,** Ab. 2015, c. 16, s. 16 **48.11.17,** Ab. 2015, c. 16, s. 16 **48.11.18,** Ab. 2015, c. 16, s. 16 **48.11.19,** Ab. 2015, c. 16, s. 16 **48.11.20,** Ab. 2015, c. 16, s. 16 **48.11.21,** Ab. 2015, c. 16, s. 16 **48.11.22,** Ab. 2015, c. 16, s. 16 **48.11.23,** Ab. 2015, c. 16, s. 16 **48.34,** 2015, c. 16, s. 18 **48.36.1,** 2015, c. 16, s. 19 **48.36.2,** 2015, c. 16, s. 19 **48.36.3,** 2015, c. 16, s. 19 **48.36.4,** 2015, c. 16, s. 19 **48.36.5,** 2015, c. 16, s. 19 **48.36.6,** 2015, c. 16, s. 19 **48.36.7,** 2015, c. 16, s. 19 **48.36.8,** 2015, c. 16, s. 19 **48.36.9,** 2015, c. 16, s. 19 **88.10,** 2015, c. 17, s. 9 **88.11,** 2015, c. 17, s. 9 **88.12,** 2015, c. 17, s. 9 **88.13,** 2015, c. 17, s. 9 **88.14,** 2015, c. 17, s. 9 **88.15,** 2015, c. 17, s. 9
c. T-16	Courts of Justice Act **5.2,** 2015, c. 15, s. 229 **7,** 2015, c. 26, s. 33 **18,** 2015, c. 26, s. 34 **224.2,** 2015, c. 11, s. 1 **246.29,** 2015, c. 26, s. 35 **246.31,** 2015, c. 26, s. 36

Reference	Title Amendments
c. T-16	Courts of Justice Act — *Cont'd*
	246.32, 2015, c. 26, s. 37 **246.36,** 2015, c. 26, s. 38 **246.41,** 2015, c. 26, s. 39 **248,** 2015, c. 26, s. 40 **251,** 2015, c. 26, s. 41 **258,** 2015, c. 26, s. 42 **269.5,** Ab. 2015, c. 26, s. 43
c. U-0.1	Act respecting bargaining units in the social affairs sector
	36, 2015, c. 1, s. 167
c. V-1.1	Securities Act
	10.1.1, Ab. 2015, c. 8, s. 370
c. V-1.2	Act respecting off-highway vehicles
	87.1, 2015, c. 8, s. 270
c. V-5.01	Auditor General Act
	40.1, 2015, c. 8, s. 15 **40.2,** 2015, c. 8, s. 15 **40.3,** 2015, c. 8, s. 15

2- ACTS NOT INCLUDED IN THE COMPILATION OF QUÉBEC LAWS AND REGULATIONS

Reference	Title Amendments
2001, c. 7	Act to amend the Taxation Act and other legislative provisions
	161, 2015, c. 24, s. 193
2003, c. 18	Act to amend the Cooperatives Act
	179, 2015, c. 3, s. 58
2009, c. 5	Act giving effect to the Budget Speech delivered on 24 May 2007, to the 1 June 2007 Ministerial Statement Concerning the Government's 2007-2008 Budgetary Policy and to certain other budget statements
	117, 2015, c. 21, s. 796 **211,** 2015, c. 21, s. 797 **398,** 2015, c. 36, s. 225 **399,** 2015, c. 36, s. 226 **400,** 2015, c. 36, s. 227
2010, c. 20	Act to implement certain provisions of the Budget Speech of 30 March 2010, reduce the debt and return to a balanced budget in 2013-2014
	8, 2015, c. 8, s. 7 **9,** 2015, c. 8, s. 8 **10.1,** 2015, c. 2, s. 1 **18,** 2015, c. 8, s. 9 **19,** 2015, c. 8, s. 10 **20,** 2015, c. 2, s. 2 **22,** 2015, c. 2, s. 3; 2015, c. 8, s. 11
2012, c. 25	Integrity in Public Contracts Act
	4, 2015, c. 15, s. 230 **16,** Ab. 2015, c. 8, s. 90 **38,** Ab. 2015, c. 8, s. 90 **44,** Ab. 2015, c. 8, s. 90 **47,** Ab. 2015, c. 8, s. 90 **51,** Ab. 2015, c. 8, s. 90 **75,** Ab. 2015, c. 15, s. 231 **81,** Ab. 2015, c. 8, s. 90 **89,** 2015, c. 15, s. 232 **90,** 2015, c. 15, s. 233 **95,** Ab. 2015, c. 8, s. 90 **102,** 2015, c. 15, s. 234

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Reference	Title Amendments
2012, c. 28	Act to amend the Act respecting the Québec sales tax and other legislative provisions **156,** 2015, c. 36, s. 228 **162,** 2015, c. 36, s. 229 **164,** 2015, c. 36, s. 230
2015, c. 21	Act to give effect to the Budget Speech delivered on 4 June 2014 and to various other fiscal measures **360,** 2015, c. 36, s. 231 **756,** 2015, c. 36, s. 232

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 laws of Québec included in the Compilation of Québec Laws and Regulations and other public Acts, including amendments made by the Acts passed in 2015, 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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National Assembly of Québec

TABLE OF GENERAL AMENDMENTS TO PUBLIC ACTS IN 2015

The entries below are references to legislative provisions passed in 2015 which amend generally or affect one or several Acts rather than specific sections.

Title	Reference
Act to amend the Cooperatives Act and other legislative provisions	2015, c. 3, s. 55 (Bill 19)
Act mainly to implement certain provisions of the Budget Speech of 4 June 2014 and return to a balanced budget in 2015-2016	2015, c. 8, ss. 84, 271 (Bill 28)
Act to group the Commission de l'équité salariale, the Commission des normes du travail and the Commission de la santé et de la sécurité du travail and to establish the Administrative Labour Tribunal	2015, c. 15, s. 237 (Bill 42)
Act to amend various legislative provisions mainly concerning shared transportation	2015, c. 16, ss. 28, 29 (Bill 36)
Act to group the Commission administrative des régimes de retraite et d'assurances and the Régie des rentes du Québec	2015, c. 20, s. 61 (Bill 58)

ANNUAL STATUTE / STATUTE INCLUDED IN THE COMPILATION OF QUÉBEC LAWS AND REGULATIONS TABLE OF CONCORDANCE

Annual Statute	Statute included in the Compilation of Québec Laws and Regulations
2015, chapter 1	chapter O-7.2
2015, chapter 6	chapter R-2.2.0.0.3
2015, chapter 15	chapter T-15.1
2015, chapter 19	chapter J-1.02
2015, chapter 23	chapter M-11.5
2015, chapter 25	chapter A-2.2
2015, chapter 35	chapter B-3.1

LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE HAS BEEN DETERMINED BY PROCLAMATION OR ORDER IN COUNCIL AS OF 31 DECEMBER 2015

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

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 (3rd par.), date from which a beer distributor's permit may be issued
1971, c. 33	Petroleum Products Trade Act 1973-01-01 ss. 1-29, 36 1974-05-01 ss. 30-35
1971, c. 47	An Act to amend the Health Insurance Act and the Health Insurance Board Act 1972-05-23 s. 3 1972-08-01 ss. 1, 2, 9-17, exceptions excluded 1974-01-01 ss. 1 (par. *f* (part)), 2 (2nd par. (par. ***b***)), 16 (part) 1974-05-01 s. 15 (par. ***a***, subpar. c^1)

Reference	Title Date of coming into force
1971, c. 48	An Act respecting health services and social services 1972-06-01 ss. 1-148, 150-168
1971, c. 50	Real Estate Assessment Act 1972-10-15 s. 129 1972-11-30 ss. 130, 132
1971, c. 81	Public Curatorship Act 1972-06-01 ss. 1-48
1972, c. 4	An Act to amend the Territorial Division Act 1973-09-25 ss. 1, 2
1972, c. 14	Legal Aid Act 1973-06-04 ss. 2-10, 22 (par. *a*, *j*), 24-28, 50-55, 57, 58, 60, 62-79, 82, 83, 91-94
1972, c. 42	Public Health Protection Act 1974-04-17 ss. 25-35
1972, c. 49	Environment Quality Act 1975-01-22 ss. 54-56, 58, 59, 64, 66, 67 1984-05-16 s. 45
1972, c. 52	An Act respecting the General Investment Corporation of Québec 1973-04-27 ss. 4, 6-9, 12-14
1972, c. 53	An Act to amend the Québec Pension Plan 1973-05-01 ss. 4-8, 66, 68
1972, c. 55	Transport Act 1973-05-24 ss. 52-73, 182, 183 (par. *b*) 1973-07-09 ss. 98, 101 (part), 102 1973-07-18 s. 101 (part) 1974-05-13 ss. 101 (part), 125 1974-05-27 s. 101 (part) 1974-08-14 ss. 99, 100
1973, c. 26	An Act to amend the Animal Health Protection Act 1987-07-01 s. 31
1973, c. 30	An Act to amend the Health Insurance Act and the Québec Health Insurance Board Act 1974-01-01 s. 15 1975-05-07 s. 17 1975-06-11 ss. 1 (par. *a*), 2 (par. *d*), 3-5, 8, 13 (par. *e*)
1973, c. 37	An Act to amend the Transport Act 1973-08-06 s. 4
1973, c. 38	Expropriation Act 1975-06-19 ss. 68-87, 143, 144, 145 1976-04-01 ss. 34-44, 48-66, 88, 92, 98, 99, 103, 104, 110-112, 114-117, 121, 136, 139-142

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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 (1st par.)
1973, c. 50	Denturologists Act	
	1974-06-01	ss. 1-19
1973, c. 54	Hearing-aid Acousticians Act	
	1974-10-21	s. 17
1973, c. 55	Podiatry Act	
	1974-10-21	s. 19
1973, c. 56	Chiropractic Act	
	1974-10-21	s. 15
1974, c. 6	Official Language Act	
	1976-01-01	ss. 78-99
	1976-01-28	s. 34
	1976-09-01	ss. 26-29, 39
1974, c. 10	An Act to amend the Civil Service Superannuation Plan	
	1977-07-01	ss. 2, 4, 5, 6 (s. 16*c*), 11, 14, 16, 17 (s. 52*a*), 26
1974, c. 13	Bailiffs Act	
	1975-09-20	ss. 2-21, 26-34, 36, 38
1974, c. 14	An Act to amend the Liquor Permit Control Commission Act	
	1975-05-26	s. 59
	1975-07-01	ss. 1, 8-10, 12, 13 (par. *a*), 16, 18-22, 23 (par. *a*, *d*), 24 (par. *c*), 30, 32, 39, 40, 56, 64-67, 73, 75, 82
1974, c. 15	Intergovernmental Affairs Department Act	
	1976-06-01	s. 21
1974, c. 31	Crop Insurance Act	
	1977-04-15	ss. 23 (1st par.), 30, 31, 34, 35, 37, 43, 44 (4th, 5th par.)
	1977-05-18	ss. 32, 33, 36, 38-42, 45
	1977-10-19	s. 44 (1st, 2nd, 3rd 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 1st par. (par. *b*)), 7-42, 44-53
1974, c. 39	Social Affairs Commission Act	
	1975-08-01	ss. 1-74

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. *j*, except “or research scholarships”, par. *k*) 1975-05-07 s. 21 1975-06-11 s. 5 1975-07-16 ss. 15 (par. *j*, “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*a*-14*g*, 14*i*), 2-4 1975-10-04 s. 1 (ss. 14*h*, 14*j*-14*q*)
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. *b*), 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*m*, 32*n*)
1975, c. 58	An Act to repeal the Health Units Act 1976-04-01 s. 1
1976, c. 22	An Act to amend the Petroleum Products Trade Act 1987-06-10 ss. 1-8

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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 (2nd par.) 1983-01-01 s. 63
1978, c. 9	Consumer Protection Act 1979-04-04 ss. 1 (subpar. *i*, *j*, *l*, *p*), 291-299, 301-304, 350-352, 362 (2nd, 3rd par.), 363 1980-04-30 ss. 1 (subpar. *a-h*, *k*, *m-o*), 2-5, 6 (par. *a*, *b*), 7-155, 156 (subpar. *a-g*, *i*), 157-222, 224-245, 247-255, 257-290, 300, 305-307, 309-349, 353-361, 362 (1st 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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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 (2nd 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	
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1978, c. 55	An Act to amend the Pipe-Mechanics Act and to again amend the Building Contractors Vocational Qualifications Act	
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1978, c. 57	An Act to amend the Workmen's Compensation Act and other legislation	
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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	
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1979, c. 1	An Act to amend the Health Insurance Act and other legislation	
	1982-03-24	s. 40 (par. *a*, *b*)
1979, c. 17	An Act to amend the Adoption Act	
	1980-10-08	ss. 3 (s. 37.3), 4 (s. 41 (1st par., subpar. *f*))
	1981-04-15	s. 3 (s. 37.2)
1979, c. 25	An Act respecting the legislation provided for in the Northeastern Québec Agreement and amending other legislation	
	1981-09-10	ss. 105 (s. 31*i* (2nd 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	
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	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
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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)
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1979, c. 56	Election Act	
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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 (2nd 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 (1st 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 (1st par. (subpar. 9), 2nd 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 (2nd par.), 52-63, 65-85, 86 (1st 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 (1st par.), 129, 132 (par. 3 (part)), 133 (par. 1), 135 (part)

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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 (3rd par.), 68, 69, 70 (2nd par.), 71 (1st par.), 73 1986-06-01 s. 1 (Civil Code of Québec, aa. 547, 549, 550)
1981, c. 2	An Act to amend the Youth Protection Act 1981-08-01 ss. 1-27
1981, c. 3	An Act to amend the Civil Service Act 1981-06-23 ss. 1, 2, 3 (s. 50 (subpar. *a* and *b*)) 1982-07-02 s. 5 1982-08-12 s. 3 (par. *c*)
1981, c. 6	An Act respecting the Société du Palais des congrès de Montréal 1981-07-16 ss. 1-31

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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 (1st par.), 531, 532, 551-553, 556
	1983-01-01	s. 69
	1984-03-14	ss. 62, 67
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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 (2nd 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 (10th 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 (3rd par.), 116
	1982-07-01	ss. 1 (s. 3 (9th, 11th 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 (1st par.), 207-213, 216-218, 220-223
	1982-03-01	ss. 50-52, 53 (par. 1, 2), 54-56, 61-99, 100 (2nd par.), 104-117, 118 (1st par.), 119-123, 124 (1st par., 2nd par. (par. 1, 2, 4, 5)), 125, 127 (1st par.), 128, 129 (part), 130-161, 170-181, 189, 198-200, 214, 215
	1984-04-01	ss. 53 (par. 3), 60, 100 (1st par.), 101-103, 118 (2nd par.)
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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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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 (3rd 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 (2nd par.)), 11, 38-41, 50, 52 1984-05-16 ss. 57, 58

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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 (2nd 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 (2nd par.), 167 (1st 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 (2nd par.), 95 (2nd, 3rd 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 (1st par.), 95 (1st, 3rd 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
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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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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 (1st par. (subpar. 1, 7), 2nd par.), 138-144, 149-153, 173-176, 178-181, 195, 196, 200, 201, 203-206
	1985-04-01	ss. 100, 197
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	1988-09-30	ss. 79, 91-96, 97 (1st par., 2nd par. (subpar. 1-5, 7)), 98, 99, 101-104, 106-108, 110, 117-122, 135 (1st 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 (1st par.), 134-139, 142-146, 150-161, 163
	1985-11-27	ss. 140, 141
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	1989-03-01	ss. 49, 51, 75, 76
	1989-08-23	s. 29
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	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
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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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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 (4th 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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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 (1st 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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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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1985, c. 34 — Building Act – *Cont'd*

1986-11-01	ss. 226, 227, 228 (par. 2, 3)
1987-01-01	s. 224
1988-06-15	ss. 269-273
1989-02-01	ss. 221, 225 (s. 9.35), 229 (par. 1)
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)
1997-01-15	ss. 160 (par. 1), 165 (par. 1)
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
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.)
2003-01-01	s. 19
2003-12-02	s. 214 (concerning the Gas Distribution Act (R.S.Q., chapter D-10))
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)
2005-02-17	s. 38
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)
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)
2012-05-03	ss. 215 (with regard to amusement rides and devices), 282 (with regard to amusement rides and devices)
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 appplies)
2013-03-18	ss. 29 (in all respects), 215 (in all respects), 282 (in all respects)

1985, c. 35 — An Act to amend various legislation respecting transport

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
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

1985, c. 36 — An Act to repeal the Act respecting corporations for the development of Québec business firms

1985-11-01	ss. 1-4

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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 (3rd 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

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 – *Cont'd* 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 (1st 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 (2nd 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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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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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 (2nd 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 (1st and 2nd 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 (1st, 2nd par.), 56-61, 62, 63 (offence reports), 64, 65, 66 (1st, 2nd par.), 67-70, 71 (par. 1, 2 except the words "statement of offence or", 3-7), 72-86, 88, 89, 90 (1st par.), 92-128, 143, 150-155, 169 (1st, 2nd par.), 170-173, 174 (par. 1-4, 6-8), 175-179, 181-183, 184 (1st par. (subpar. 1-3, 5-8)), 184 (2nd par.), 185 (except the reference to subpar. 4 of s. 184), 186, 189-221, 222 (2nd par.), 223-229, 231-243, 244 (except the second sentence of the 2nd par.), 245, 246 (except the words "or under article 165"), 247-249, 250 (1st par.), 251-256, 257 (1st 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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1987, c. 96	Code of Penal Procedure – *Cont'd*	
		269, 270 (1st 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 (1st par.), 317-362, 364, 365, 367-386 and the schedule
	1993-11-01	ss. 8-16, 55 (3rd par.), 62, 63, 66 (3rd par.), the words "statement of offence or" in 71 (par. 2), 87, 90 (2nd par.), 91, 129-142, 144-146, 147 (1st, 3rd par.), 148, 149, 156-168, 169 (3rd par.), 174 (par. 5), 180, 184 (1st par. (subpar. 4)), 185 (reference to subpar. 4 of s. 184), 187 (1st par.), 188, 222 (1st, 3rd par.), 230, 261, 262 (1st 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 (2nd par.), 244 (2nd par. (2nd sentence)), 250 (2nd par.), 257 (2nd par.), 262 (2nd par.), 270 (2nd 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 (2nd 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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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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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 (1st 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 (1st 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 (1st par.), 35
	1989-08-02	ss. 3, 5-18, 19 (par. 1, 2), 22, 23, 27, 28, 30, 32, 33 (2nd, 3rd 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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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 (1st par. (subpar. 7)), 264 (1st 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 2nd 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 (1st par.), 14 (1st par.)
	1991-09-01	ss. 1 (definitions not in force), 2 (2nd par.), 3-13, 14 (2nd, 3rd, 4th par.), 15-25, 27, 28, 29 (except second sentence of 1st 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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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. *m* and *n*)

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 (1st 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";

Reference	Title Date of coming into force	
1991, c. 15	An Act to amend the Fuel Tax Act – *Cont'd*	
		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. ***a*** and par. ***b*** and ***e*** of s. 14.2 of the Tobacco Tax Act (R.S.Q., chapter I-2), and s. 21 to the extent that it enacts ss. 17.10 and 17.11 of the Tobacco Tax Act (R.S.Q., chapter I-2)
	1992-03-01	ss. 1 (except the definitions of the words "manufacturer", "package", "tobacco", "retail vendor" and "retail sale"), 2-6, 8-13, 14 (except for that part preceding par. ***a***, ***b*** and ***e*** of s. 14.2), 15-20, 21 (except for ss. 17.10 and 17.11), 22-24
1991, c. 20	An Act to repeal the Stamp Act and amending various legislative provisions	
	1992-05-01	ss. 1-11
1991, c. 21	An Act to amend the Cinema Act	
	1991-09-18	s. 52 (s. 168 (1st par. (subpar. 2), 2nd 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 (1st 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

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 (2nd, 3rd, 4th 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 (1st par.), 160-164, 166-172, 173 (par. 2-5), 174-192, 194-213, 214 (except subpar. d of subpar. 7 of 1st par.), 215-258, 260-338, 340, 343-359, 367, 368, 369 (except subpar. 3 of 1st par.), 370-396, 405 (1st par., 2nd 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 (1st sentence), 568
	1993-09-01	s. 564
	1993-09-01	ss. 109, 214 (subpar. d of subpar. 7 of 1st par.), 360 (1st par.), 361-366, 369 (1st 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

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) 2015-06-13 s. 13 (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

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*b* (1st 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 (1st 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 (2nd 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 (2nd 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 (1st 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)

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 (1st 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 (2nd 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

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 (1st par. (subpar. 1, 3), 2nd par.), 23 (1st par.), 27-114
	1994-07-01	ss. 5-9, 22 (1st par. (subpar. 2)), 23 (2nd 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 (3rd par. (subpar. e)))
	1993-08-31	s. 11 (s. 18 (4th 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 (1st 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 (2nd par.), 103, 108
1993, c. 40	An Act to amend the Charter of the French language	
	1993-12-22	ss. 1-69

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

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 (2nd 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 (1st par. (subpar. 1)), 30 (1st par.), 40, 41, 65
	1995-04-01	ss. 17-27, 29 (1st par. (subpar. 2), 2nd par.), 30 (2nd, 3rd 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. *b*, *c*, *d*, *f*), 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 (1st par. (subpar. *c*, *d*, *e*, *f*, *g*, *h*), 2nd par.) of the Land Surveyors Act (R.S.Q., chapter A-23)), 213-237, 238 (except where it repeals s. 43 (1st par. (subpar. *d*)) of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1)), 239-243, 244 (except where it repeals ss. 50 (1st par. (subpar. *b*, *c*, *d*)), 51, 54 of the Act respecting the Barreau du Québec), 245-277, 279-293, 294 (except where it repeals ss. 21 (1st par., 2nd par. except the words ", provided that they are Canadian citizens or comply with section 44 of the Professional Code (chapter C-26)"), 22 (1st par., 2nd par. (subpar. *a*, *c*, *d*, *e*)) 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 (1st par., except the word "Canadian") of the Engineers Act), 346-405, 406 (except where it repeals ss. 107-112, 113 (par. *c*, *d*, *e*), 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. *c*, *d*, *e*), 114, 118 of the Notarial Act (R.S.Q., chapter N-2))
	1996-07-04	ss. 238 (where it repeals s. 43 (1st par. (subpar. *d*)) of the Act respecting the Barreau du Québec (R.S.Q., chapter B-1)), 244 (where it repeals ss. 50 (1st par. (subpar. *b*, *c*, *d*)), 51, 54 of the Act respecting the Barreau du Québec)

Reference	Title Date of coming into force	
1994, c. 40	An Act to amend the Professional Code and other Acts respecting the professions – *Cont'd*	
	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 (1st par., except the word "Canadian") of the Engineers Act)
	2011-01-06	ss. 208 (par. 2), 212 (insofar as it repeals s. 37 (1st par. (subpar. *c*, *d*, *e*, *f*, *g*, *h*), 2nd 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 1st 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 (1st 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 3rd line of the 1st par., the words "by electors and on the basis of the information transmitted" and except, in the 2nd and 3rd lines of the 2nd 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 3rd line of the 1st 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 2nd and 3rd lines of the 2nd 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

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, 1st 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 (1st 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 1st par.) of the Act respecting income security])
	1996-07-18	s. 20 (par. 7 [in respect of s. 91 (subpar. 23 and 24 of 1st 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 1st 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

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 (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 (*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 (3rd 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 3rd 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 3rd par.)), 89 (par. 2 (4th 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

Reference	Title Date of coming into force	
1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions – *Cont'd*	
		accordance with the third paragraph of section 8 of the Act respecting prescription drug insurance and amending various legislative provisions"), 89 (par. 3), 90, 92-94, 98-105, 109-116, 118
	1996-09-01	ss. 17, 19 (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.)
	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
	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

Reference	Title Date of coming into force	
1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions – *Cont'd*	
		Act), 89 (par. 2, 4th 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 3rd 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 3rd 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 (1st par.), 98, 199
	1997-09-24	s. 14 (1st 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 (2nd 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 (1st, 2nd par. (subpar. 1, 2, 4, 5, 6), 3rd par.), 12-17, 18 (1st, 3rd par.), 19-26, 28-82, 84-87
	1998-02-02	ss. 11 (par. 3), 27
	1999-09-01	s. 18 (2nd 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 (1st 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 (1st par.), 23, 26-30, 31 (2nd 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 (1st 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 (1st par. (subpar. 3), 2nd par.), 35, 36, 42-47, 75, 87-89, 110-112, 116 (2nd 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 (2nd par.), 59, 118, 139 (s. 45.1, par. d of subpar. 1 of 3rd par. of R.S.Q., chapter U-1.1), 160, 167 (1st par.), 169, and, as they do not apply to natural gas, ss. 25 (1st par., subpar. 2), 31 (1st par., subpar. 4), 86, 90-101, 147

Reference	Title Date of coming into force	
1996, c. 61	An Act respecting the Régie de l'énergie – *Cont'd*	
	1998-03-18	ss. 31 (1st 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, 1st par. of s. 16 of R.S.Q., chapter S-41, as enacted by s. 134, 136, 145, 164 and, as they do not apply to natural gas, subpar. 1 of 1st par. of s. 25, subpar. 1 of 1st par. of s. 31, par. 1 and 4 of s. 32, 48-51, 53, 54 and, as it does not apply to natural gas and petroleum products, subpar. 1 of 2nd par. of s. 116
	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 (1st par. (subpar. 3)), 72, 76, 119, 120, 124 and, as they apply to steam, ss. 55-58 and, as they do not apply to natural gas, ss. 32 (par. 2), 73, 74, 80, 114 (par. 1-3, 5) and, as they do not apply to natural gas and petroleum products, s. 116 (1st par., 2nd par. (subpar. 2))
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.

Reference	Title Date of coming into force

1996, c. 69 — An Act to amend the Savings and Credit Unions Act – *Cont'd*

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.

Provisions relating to administration

5. Decisions rendered by credit committees before they were abolished may be reviewed by any employee who is appointed for that purpose and whose position allows him to grant credit.
6. Representatives of legal persons who are members of a credit union and have been acting as directors or members of the board of supervision shall continue to act in that capacity until the end of their term of office.
7. The provisions of section 54 of the Act to amend the Savings and Credit Unions Act apply immediately to officers who, on 15 February 1997, are under suspension from duty.
8. Credit unions, federations and confederations have 18 months from the coming into force of paragraph 4 of section 36 of that Act to provide liability insurance for directors and officers.
9. The reports on activities that would have been submitted by the credit committees and ethics committees, had they not been abolished, shall be drafted by the boards of audit and ethics.)

1996, c. 70 — An Act to amend the Act respecting industrial accidents and occupational diseases and the Act respecting occupational health and safety

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))
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)
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)

1996, c. 74 — An Act to amend various legislative provisions relating to the construction industry

1997-01-15	ss. 2, 10 (par. 4), 15-27
1997-01-15	ss. 7, 8

1996, c. 78 — An Act to amend the Act respecting income security

1997-04-01	ss. 2-5, 6 (par. 2, 3, 4)
1997-10-01	ss. 1, 6 (par. 1)

1996, c. 79 — An Act to amend the Act respecting financial assistance for students and the General and Vocational Colleges Act

1997-02-06	ss. 1, 2, 3, 4, 8, 9, 10, 12, 13, 14, 15, 17
1997-04-01	ss. 6, 16
1997-05-01	ss. 7, 11
1997-07-01	s. 5

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 (1st 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 (2nd 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 (2nd par.), 848-850 (as regards persons governed by s. 853), 853 (except the words “Until 1 December 1997”)
	1997-09-24	s. 14 (1st 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))

Reference	Title Date of coming into force	
1997, c. 43	An Act respecting the implementation of the Act respecting administrative justice – *Cont'd*	
	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 (1st 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 (1st 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 (1st 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 (2nd 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

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 (2nd par.), 14 (2nd par.), 22 (subpar. 3), 23, 25 (subpar. 2, 5), 27 (3rd par.), 37, 39, 41, 50, 51, 54, 59), 14 (enact. ss. 96, 97, 114, 115, 116), 15, 17, 18, 25 (3rd par.)
	1999-04-30	ss. 2 (enact. ss. 1-4, 6, 8 (1st par.), 9-13, 14 (1st par.), 15-21, 22 (subpar. 2 of 1st par., 2nd par.), 24, 25 (subpar. 1, 4 of 1st par., 2nd par.), 26, 27 (1st, 2nd, 4th 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 (1st, 2nd 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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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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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 (1st par.), 21-26, 27 (1st, 2nd par.), 28-31, 33-55, 58, 67, 68 (except 2nd par. (subpar. 4, what follows the word “work”)), 69-74, 75 (except 2nd par. (subpar. 4, what follows the words “Insurance Act”)), 76-78, 79 (except 1st par., last sentence), 80-95, 96 (1st , 3rd par.), 97-155, 156 (par. 1-6, 8-23, 25-30), 158 (1st par. (subpar. 1-13), 2nd 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 (2nd par. (subpar. 4, what follows the word “work”)), 75 (2nd par. (subpar. 4, what follows the words “Insurance Act”)), 79 (1st par., last sentence), 96 (2nd par.), 158 (1st 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 (1st, 2nd par.), 257, 284-287, 288 (1st par.), 296 (2nd par.), 297 (2nd par.), 299, 302-311, 312 (1st par.), 323-326, 504-506, 510, 568, 572, 577, 579, 581
	1999-02-24	ss. 1-11, 13 (2nd par.), 58, 59, 61-65, 70, 72, 185, 189, 190, 193, 195, 196, 200-217, 223-228, 232, 233 (1st par.), 258-273, 274 (3rd par.), 279-283, 312 (2nd par.), 313, 314, 315 (2nd par.), 316, 319, 321, 322, 327, 328, 331-333, 351, 352, 355-358, 364, 365, 366, 370, 408 (2nd par.), 411-414, 416, 423, 424, 426, 440, 443, 503, 543, 573 (2nd par.)
	1999-07-19	ss. 45, 57, 66, 67, 73-79, 82 (1st par.), 104 (1st par.), 128, 130-134, 144 (1st par.), 146-157, 197, 218-222, 234-239, 249, 250, 274 (2nd par. (subpar. 1)), 395-407, 418, 427, 428, 445, 447, 449, 450, 451 (1st par.), 452, 458, 459, 484, 485, 487, 502, 517-521, 534-542, 544-546, 549 (1st par.), 550-553, 566, 569, 570, 571, 574, 576
	1999-10-01	ss. 12, 13 (1st par.), 14-16, 18-25, 27, 29, 30, 33-39, 41-44, 46-56, 60, 68, 69, 71, 80, 81, 82 (2nd par.), 83-103, 104 (2nd, 3rd par.), 105-127, 129, 135-143, 144 (2nd, 3rd par.), 145, 186-188, 191, 192, 198, 199, 230, 233 (2nd par.), 240-243, 256 (3rd par.), 274 (1st par., 2nd par. (subpar. 2)), 275-278, 288 (2nd par.) 289-295, 296 (1st par.), 297 (1st par.), 298, 300, 301, 315 (1st par.), 317, 318, 320, 329, 330, 334-350, 353, 354, 359-363, 367-369, 371-394, 408 (1st par.), 409, 410, 415, 417, 419-422, 425, 429-439, 441, 442, 444, 446, 448, 451 (2nd par.), 453-457, 460-483, 486, 488-501, 507-509, 511-516, 522-533, 547, 548, 549 (2nd, 3rd par.), 554, 557-565, 567, 573 (1st 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 (1st par. (subpar. 1, 3), 2nd par.), 5-22, 24-33
	1999-05-05	ss. 4 (1st 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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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 (1st, 3rd par.), 16 (1st 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 (2nd par.), 16 (2nd 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 (1st par. (subpar. 5), 2nd par.), 5-48
	1999-09-12	s. 4 (1st par. (subpar. 2, 3, 4))
	2000-04-01	s. 4 (1st par. (subpar. 1))
1998, c. 44	An Act respecting the Institut de la statistique du Québec	
	1998-10-14	ss. 1, 14-19, 21-24, 63
	1999-04-01	ss. 2-13, 20, 25-62
1998, c. 46	An Act to amend various legislative provisions relating to building and the construction industry	
	1998-09-08	ss. 1, 3, 25, 41, 42 (par. 1), 43-50, 58, 60-63, 68-70, 81, 82, 84-86, 88-100, 110-113, 120, 122 (par. 1) [which enacts s. 123 (par. 8.4) of the Act respecting labour relations, vocational training and manpower management in the construction industry], 122 (par. 2), 125-135
	2000-11-07	ss. 4-7, 9, 30-32, 37
	2002-10-01	ss. 8, 10-13
	2002-11-20	ss. 71, 73, 75, 76, 78, 80
1998, c. 47	An Act respecting certain facilities of Ville de Montréal	
	1998-09-25	ss. 1-42
1998, c. 51	An Act to amend the Code of Civil Procedure and other legislative provisions in relation to notarial matters	
	1999-05-13	ss. 1-25, 27, 29
	2000-01-01	s. 26
1998, c. 52	An Act to amend the Election Act, the Referendum Act and other legislative provisions	
	1999-09-22	ss. 46, 47, 55, 56, 81, 94 (par. 3, 4)
1999, c. 11	An Act respecting Financement-Québec	
	1999-10-01	ss. 1-68

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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 1st par.)), 35 (on the date of the coming into force of the provisions of s. 28 of 1998, c. 36 (subpar. 4 of 1st 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 (1st par., 2nd par. (subpar. 2)), 3-15, 18-30, 33 2001-09-13 ss. 2 (2nd 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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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)

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 (1st, 2nd, 3rd, 5th 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 (1st 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)

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 (1st 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 (1st 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 (1st 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 (2nd par.) of the Act respecting the implementation of the reform of the Civil Code), 90, 91 (except where it repeals ss. 151 (1st sentence), 152 (2nd 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 *en minute*, the keeping, surrender, deposit and provisional custody of notarial records, the issue of copies and extracts from notarial acts en minute 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)

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 (1st, 3rd par.), 4-18, 82, 83
	2001-04-17	ss. 3 (2nd par.), 19-69, 70 (1st 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 (2nd 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 (2nd par.), 186.7 (1st 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 (1st 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 2nd 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.	

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 (3rd par.), 79 (1st par. (subpar. 4, 8))
	2002-06-05	ss. 12 (4th par.), 88
	2002-06-30	ss. 1-9, 10 (1st, 2nd par.), 11, 12 (1st, 2nd, 3rd par.), 13-17, 18 (except 3rd par. (subpar. 1)), 19-25, 26 (except 1st par. (subpar. 3)), 27-34, 48-71, 79 (1st par. (subpar. 1-3, 5-7, 9-12), 2nd, 3rd, 4th 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 (2nd 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 (3rd 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 (1st par.), 117-132, 134-137.10, 137.40-137.61 of the Labour Code), 64 (except par. 3 where it enacts s. 138 (1st 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 (2nd par.) of the Labour Code)

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

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 (2nd 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 (2nd par.), 32 (2nd 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 1st par. and except the 2nd 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

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. *c*, *m*, *n* and *o*) 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*), 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 (2nd par. (subpar. 14)) of the Nurses Act (R.S.Q., chapter I-8)), 13-16, 17 (except where it adds s. 31 (2nd 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. *c*, *m*, *n* and *o*) of the Professional Code (R.S.Q., chapter C-26)), 2 (where it adds s. 37.1 (par. 1, 2, 3 (except subpar. *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 (2nd par. (subpar. 14)) of the Nurses Act (R.S.Q., chapter I-8)), 17 (where it adds s. 31 (2nd par. (subpar. 10)) of the Medical Act (R.S.Q., chapter M-9))
	2008-05-29	s. 10
	2014-06-25	s. 2 (where it adds s. 37.1 (par. 3 (subpar. *i*)) of the Professional Code (chapter C-26))
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 (1st par., 3rd par.), 117-152, 153 (except 5th par.), 154-156, 485, 689 (par. 3)
	2003-04-16	ss. 1-3, 20-22, 25-32, 33 (1st par.), 36, 39-47
	2003-12-03	ss. 92, 95, 97-102, 106, 108-115
	2004-02-01	ss. 4-19, 23, 24, 33 (2nd par.), 34, 35, 37, 38, 48-62, 64-91, 93, 94, 96, 103, 104 (2nd 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,

Reference	Title Date of coming into force	
2002, c. 45	An Act respecting the Autorité des marchés financiers – *Cont'd*	
		540, 542, 543, 544 (to the extent that it enacts s. 34 of the Winding-up Act (R.S.Q., chapter L-4)), 545-547, 549-551, 554-558, 559 (par. 2), 560-562, 564-566, 568, 569 (par. 2), 570-581, 583-588, 589 (par. 2), 590 (par. 2), 591 (par. 1), 594-596, 598, 599, 601-604, 610, 611, 613, 614 (to the extent that it enacts s. 7 of the National Benefit Societies Act (R.S.Q., chapter S-31)), 615, 616 (to the extent that it enacts s. 4 of the Act respecting societies for the prevention of cruelty to animals (R.S.Q., chapter S-32)), 617-619, 620 (to the extent that it enacts s. 30 of the Professional Syndicates Act (R.S.Q., chapter S-40)), 621, 622, 624 (par. 3), 629, 631, 638, 639, 642-652, 654-685, 687, 688, 689 (par. 1, 2, 4, 5), 695-703, 705-726, 731, 739, 740, 742-744 Note: Sections 694 and 741 came into force on the date of coming into force of section 7.
	2004-06-01	ss. 358 (par. 1), 359 (par. 2), 373, 374 (par. 2), 445, 730
	2004-08-01	s. 104 (1st par.)
	2010-01-01*	ss. 342, 343, 361, 378, 384, 390, 400, 403, 416, 418, 483, 484, 491, 727-729 (*Order in Council 1282-2009 postponed the coming into force of those sections.)
2002, c. 50	An Act to amend the General and Vocational Colleges Act and the Act respecting the Commission d'évaluation de l'enseignement collégial	
	2004-04-07	s. 7
2002, c. 51	An Act to amend the Act respecting income support, employment assistance and social solidarity and the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail	
	2003-01-01	ss. 1-31
2002, c. 53	An Act to amend the Environment Quality Act and other legislative provisions	
	2008-06-01	ss. 1, 2 (par. 2), 3-5, 9-14, 18
2002, c. 55	An Act to amend the Travel Agents Act and the Consumer Protection Act	
	2003-01-29	s. 22
	2004-11-11	ss. 18 (par. 2), 25 (par. 2, 6), 26
2002, c. 56	An Act to secure the supply of hogs to a slaughterhouse enterprise in the Abitibi-Témiscamingue region	
	2004-07-21	s. 1
2002, c. 61	An Act to combat poverty and social exclusion	
	2003-03-05	ss. 1 (1st par, 2nd par. (except the second sentence)), 2-20, 21 (1st par.), 61, 62 (except as regards ss. 58 and 60), 64, 66, 69
	2003-04-01	ss. 1 (3rd par.), 46-57, 67
	2005-10-17	ss. 1 (2nd par. (2nd sentence), to the extent that that provision applies in respect of the advisory committee on the prevention of poverty and social exclusion), 21 (2nd par., except the words "and those of the indicators proposed by the Observatoire de la pauvreté et de l'exclusion sociale that were retained"), 22-30, 31 (except 3rd par.), 32 (except 2nd par. (2nd sentence)), 33, 34, 58 (except the words "and those of the indicators proposed by the Observatoire de la pauvreté et de l'exclusion sociale retained by the Minister"), 59 (except the words ", taking into account in particular the indicators proposed by the observatory,"), 60, 62 (to the extent that it concerns ss. 58 and 60), 63, 65 (1st par.), 68
2002, c. 62	An Act to amend the Highway Safety Code and the Act respecting the Ministère du Revenu	
	2003-03-05	s. 4 (to the extent that it replaces s. 359.1 (2nd par.) of the Highway Safety Code (R.S.Q., chapter C-24.2))
	2003-04-13	s. 4 (to the extent that it replaces s. 359.1 (1st par.) of the Highway Safety Code (R.S.Q., chapter C-24.2))

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 (2nd 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 2015-10-01 s. 109 (to the extent that the provisions enact s. 221.2.3 of the Cooperatives Act (chapter C-67.2))
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

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 2013-12-01 s. 25
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 (2nd 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))

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 1st 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

Reference	Title Date of coming into force	
2005, c. 18	An Act respecting the Health and Welfare Commissioner – *Cont'd*	
	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 (2nd 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 (2nd 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 (1st 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 (1st 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 (1st par.) (for all matters other than those contemplated by Order in Council 53-2006 dated 1 February 2006)
	2007-03-15	ss. 1 (2nd par., 3rd 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 (2nd par., 3rd 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 (1st 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 (1st par. (subpar. 4)))

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)
	2015-01-28 ss. 2, 4, 13, 14 (insofar as it enacts the words “and including particulars about voting in the advance poll and at the returning officer’s office” in s. 227 (1st par.)), 24
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 (1st 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 (1st par. (subpar. 3-5), 2nd 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

Reference	Title Date of coming into force	
2006, c. 26	An Act to amend the Act respecting the Conservatoire de musique et d'art dramatique du Québec	
	2007-03-31	ss. 3, 4, 7, 8, 10, 11, 13, 16, 19, 20
	2007-09-01	ss. 5, 6
2006, c. 29	An Act respecting contracting by public bodies	
	2008-10-01	ss. 1-59
2006, c. 34	An Act to amend the Youth Protection Act and other legislative provisions	
	2007-07-09	ss. 1-7, 9, 10 (except par. 3), 11-32, 33 (except. par. 1), 34, 37, 38, 40-69, 71-75, 78
	2007-11-01	ss. 8, 35, 70 (insofar as it enacts s. 132 (1st 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 (1st 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 (1st 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 (2nd 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

Reference	Title Date of coming into force	
2006, c. 53	An Act to amend the Act respecting industrial accidents and occupational diseases and the Workers' Compensation Act	
	2011-01-01	ss. 6-14, 16, 17 (insofar as it enacts ss. 323.2-323.5 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)), 26 (par. 2), 27 (par. 1, 3)
2006, c. 55	An Act to amend various legislative provisions concerning retirement	
	2008-04-02	ss. 6, 26, 53
2006, c. 57	An Act respecting the Centre de la francophonie des Amériques	
	2008-03-19	ss. 1-44
2006, c. 58	An Act to amend the Labour Code and other legislative provisions	
	2008-04-01	ss. 1, 16, 27-30, 34 (par. 1-4), 35-39, 43, 44, 46-58, 63-65, 73-83
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. 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	
	2013-04-01	ss. 1-5
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 (1st 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 (3rd par.) of the Highway Safety Code (R.S.Q., chapter C-24.2) that it enacts), 37-39, 40 (except s. 209.2.1 (1st 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

Reference	Title Date of coming into force	
2007, c. 40	An Act to amend the Highway Safety Code and the Regulation respecting demerit points – *Cont'd*	
	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 (1st 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
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 rerspecting 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 2nd 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

Reference	Title Date of coming into force
2008, c. 14	An Act to again amend the Highway Safety Code and other legislative provisions – *Cont'd*
	2010-12-01 ss. 15, 16, 17, 103-110 2011-01-01 ss. 25, 44, 72 (par. 2) 2011-05-01 s. 37 2013-04-07 ss. 2 (par. 1), 18, 19, 21, 22, 91, 95
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 2nd par.), 86-174, 175 (except 1st par. (subpar. 21, 22)), 176-179, 182-222, 224-239 2009-09-28 ss. 55, 58, 59 2012-04-13 ss. 82 (2nd par.), 83-85, 175 (1st par. (subpar. 21, 22))
2008, c. 25	An Act to amend the Act respecting the Government and Public Employees Retirement Plan and other legislation concerning pension plans in the public sector
	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) 2014-01-01 ss. 36, 39-53 2014-11-02 ss. 9-18, 21, 34
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

Reference	Title Date of coming into force	
2009, c. 21	An Act to affirm the collective nature of water resources and provide for increased water resource protection – *Cont'd*	
	2014-08-14	ss. 19 (ss. 31.75-31.87, 31.95, 31.97 of the Environment Quality Act (chapter Q-2)), 20, 22 (s. 46 (par. ***s*** (subpar. 1-2.2, 2.7)) of the Environment Quality Act) enacted by par. 2, 22 (par. 3), 23-25, 28, 29, 33-38
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
	2013-10-01	s. 119
2009, c. 25	An Act to amend the Securities Act and other legislative provisions	
	2009-09-28	ss. 1-3, 5, 8-32, 34-46, 52-58, 60, 62, 63, 65-75, 77, 79-104, 106-112, 115, 117-135
	2010-05-01	s. 113
	2010-05-01	s. 116
2009, c. 26	An Act to amend various legislative provisions respecting municipal affairs	
	2011-01-01	s. 114
2009, c. 28	An Act to amend the Professional Code and other legislative provisions in the field of mental health and human relations	
	2010-06-23	s. 11 (ss. 187.3.1, 187.3.2, 187.5 - 187.5.6 of the Professional Code (R.S.Q., chapter C-26))
	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 1st 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

Reference	Title Date of coming into force	
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)
	2015-10-28	s. 92
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 *a* to *c* in respect of each operator of an establishment providing restaurant services to which the paragraphs apply, be set as the date of coming into force of sections 197 to 200, 202 and section 227, when it enacts sections 350.52 to 350.55 of the Act respecting the Québec sales tax (R.S.Q., chapter T-0.1): (*a*) the date on which an operator activates in an establishment, after 31 August 2010, a device referred to in section 350.52 of the Act respecting the Québec sales tax, in respect of that establishment; (*b*) the date on which an operator makes the first supply of a meal in an establishment if the supply is made after 31 August 2010 and is the first supply made in connection with the operation of the establishment, in respect of that establishment; or (*c*) the date that is 60 days after the date of a notice sent to an operator to the effect that the operator committed an offence against a fiscal law after 20 April 2010; the notice is signed by a public servant who is the head of the Service d'implantation et de suivi des modules d'enregistrement des ventes in the Direction générale adjointe de la recherche fiscale within the Direction générale de la planification, de l'administration et de la recherche of the Ministère du Revenu).
2010, c. 7	An Act respecting the legal publicity of enterprises	
	2010-11-17	ss. 75-78, 176-178, 180-183, 186-190, 191 (par. 1), 193, 196-198, 200-210, 221, 223-225, 228-231, 235-240, 255, 258, 260, 263, 276-279, 284, 295 (where it replaces Div. III of the Regulation respecting the application of the Act respecting the publicity of sole proprietorships, partnerships and legal persons (R.R.Q., chapter P-45, r. 1)), 301, Schedules I, II and IV
	2011-02-14	ss. 1-74, 79-175, 179, 191 (par. 2, 3), 192, 194, 195, 199, 211-220, 222, 226, 227, 232, 233, 241-254, 256, 257, 259, 261, 262, 264-275, 280-283, 285-294, 295 (except where it replaces Div. III of the Regulation respecting the application of the Act respecting the publicity of sole proprietorships, partnerships and legal persons (R.R.Q., chapter P-45, r.1)), 296, 297, 299, Schedules III and V

Reference	Title Date of coming into force	
2010, c. 11	An Act to amend the Act respecting the Pension Plan of Management Personnel and other legislation establishing pension plans in the public sector	
	2010-09-22	ss. 5 (to the extent that it concerns s. 22.1 of the Act respecting the Pension Plan of Management Personnel (R.S.Q., chapter R-12.1)), 10, 12, 14 (to the extent that it concerns par. 3.3 of Schedule II to that Act), 24 (to the extent that it concerns s. 6.1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., chapter R-10)), 25, 26, 31, 33, 35 (to the extent that it concerns par. 2.3 of Schedule I to that Act)
2010, c. 12	An Act to provide a framework for mandatory state financing of certain legal services	
	2010-08-18	s. 36
	2010-09-07	ss. 1-35, 37
2010, c. 15	An Act respecting the Institut national d'excellence en santé et en services sociaux	
	2011-01-19	ss. 4-9, 12, 13, 54, 56-74, 76, 77, 81-87, 89-93
2010, c. 18	An Act to amend various legislative provisions respecting municipal affairs	
	2010-12-30	s. 83
2010, c. 30	Code of ethics and conduct of the Members of the National Assembly	
	2012-01-01	ss. 10-36, 41, 43-50, 56-61, 79, 91-107, 114-129
2010, c. 34	An Act to amend the Highway Safety Code and other legislative provisions	
	2012-04-15	ss. 28, 35 (par. 2), 102
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
	2014-07-01	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 (1st par. (subpar. 7 and 8)) of the Act respecting the legal publicity of enterprises (chapter P-44.1)), 30, 31 (par. 2), 32, 33 (par. 5), 35, 37-42, 44 (par. 4, 6), 47-49, 51, 52, 58
2010, c. 40, Schedule I	Money-Services Businesses Act	
	2012-04-01	ss. 1 (except 2nd par. (subpar. 5)), 2, 3 (except to the extent that it concerns the operation of automated teller machines), 4 (except 1st par. (subpar. 5), 2nd par.), 5, 6 (except 3rd par.), 7-57, 59-85
	2013-01-01	ss. 1 (2nd par. (subpar. 5)), 3 (to the extent that it concerns the operation of automated teller machines), 4 (1st par. (subpar. 5), 2nd par.), 6 (3rd 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

Reference	Title Date of coming into force	
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 (1st par. (subpar. 21.1, 22.1) of the Derivatives Act (2008, chapter 24))
	2013-12-31	s. 61 (par. 1)
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
	2014-01-01	ss. 12, 13
	2015-01-01	s. 11
2011, c. 37	An Act to amend the Pharmacy Act	
	2013-09-03*	ss. 1-5 *Order in council 871-2013 postponed the coming into force of ss. 1 to 5.
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. 16	An Act to prevent skin cancer caused by artificial tanning	
	2013-02-11	ss. 1-25
2012, c. 20	An Act to promote access to justice in family matters	
	2012-12-01	ss. 46-50, 54
	2013-09-18	ss. 29-41
	2014-04-01	ss. 1-28, 42, 45, 51, 53, 56

Reference	Title Date of coming into force	
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
	2013-04-15	ss. 153-159
	2013-06-20	ss. 7-10, 11 (except 1st par. (subpar. 4-6)), 12-21, 23, 25 (except "or sold under pharmaceutical control" in par. 1 and par. 2, 3), 26 (except "and, in the case of a collective prescription, the date it was filled" in par. 4, "and, in the case of a collective prescription, of the health professional who filled it" in par. 13 and "and, in the case of a collective prescription, where it was filled" in par. 14), 27, 28 (except "or a person or partnership"), 29, 30, 31 (except "or a person or partnership operating a medical imaging laboratory or a medical diagnostic radiology laboratory"), 32 (1st par.), 33-36, 46-49, 51-54, 55 (1st par.), 56-58, 59 (except "or fill a collective prescription for medication"), 60-74, 75 (except "and any other person for whom an entry is requested"), 76-78, 79 (except par. 10), 80-82, 83 (1st par.), 84-105, 109-119, 122, 123 (except "40 or 43, the second paragraph of section 50"), 124 (except "or 108"), 125-129, 131 (except "40,"), 136-146, 151, 152, 160, 161 (except par. 4), 162, 167, 177
	2013-11-27	ss. 37, 38
	2015-04-01	ss. 25 (par. 1, the words "or sold under pharmaceutical control"), 28 (the words "or a person or partnership"), 31 (the words "or a person or partnership operating a medical imaging laboratory or a medical diagnostic radiology laboratory"), 32 (2nd par.)
2012, c. 25	Integrity in Public Contracts Act	
	2014-11-05	s. 23
2012, c. 30	An Act to amend various legislative provisions concerning municipal affairs	
	2013-06-26	ss. 2, 4-22, 24-32
2012, c. 31	An Act to establish the Health and Social Services Information Resources Fund	
	2013-01-01	ss. 1-6
2013, c. 5	An Act to amend the Election Act with regard to on-campus voting by students in vocational training centres and post-secondary educational institutions	
	2013-11-04	ss. 1, 2, 5 (par. 1, 2), 9, 11, 12, 15 (the words "or in a vocational training centre or a post-secondary educational institution where they exercise their right to vote under section 301.25")
2013, c. 12	An Act to amend the Professional Code with respect to disciplinary justice	
	2015-07-13	ss. 1, 3 (to the extent that it concerns ss. 115.1, 115.2, 115.4 and 115.6-115.10 of the Professional Code (chapter C-26)), 4, 5 (to the extent that it concerns ss. 117 and 117.1 of the Professional Code (chapter C-26)), 6-21, 23-25, 29-32
2013, c. 15	An Act to amend the Act respecting school elections and other legislative provisions	
	2013-12-11	s. 4
	2014-11-02	ss. 5, 6
2013, c. 16	An Act respecting mainly the implementation of certain provisions of the Budget Speech of 20 November 2012	
	2016-01-01	s. 53 (to the extent that it enacts s. 17.12.12 (1st par. (subpar. 6)) of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2), except as concerns the financing of activities relating to the application of the Mining Tax Act (chapter I-0.4) and the regulations); s. 54 (to the extent that it inserts a reference to s. 17.12.20 of the Act respecting the Ministère des Ressources naturelles et de la Faune);

Reference	Title Date of coming into force	
2013, c. 16	An Act respecting mainly the implementation of certain provisions of the Budget Speech of 20 November 2012 – *Cont'd*	
		s. 55 (to the extent that it enacts s. 17.12.20, except for par. 1, of the Act respecting the Ministère des Ressources naturelles et de la Faune); s. 58 (to the extent that it applies to the mining activity management component of the Natural Resources Fund)
2013, c. 18	An Act to amend various legislative provisions mainly concerning the financial sector	
	2014-01-15	ss. 77, 78
2013, c. 23	An Act respecting the governance of public infrastructures, establishing the Société québécoise des infrastructures and amending various legislative provisions	
	2013-11-06	ss. 96, 97, 104-111, 118-126, 137-139, 141
	2013-11-13	ss. 1-10, 14-95, 98-103, 112-117, 127-136, 140, 142-168
	2014-12-01	ss. 11-13
2013, c. 25	An Act to amend the Public Service Act mainly with respect to staffing	
	2015-05-29	ss. 1, 3-8, 10-13, 14 (except where it enacts s. 50.1 (1st par. (subpar. 11))), 15-17, 19, 22 (par. 1-5), 24, 32, 34-36, 39
2013, c. 26	Voluntary Retirement Savings Plans Act	
	2014-04-16	ss. 14, 28, 29, 31, 39-41, 107-109, 114, 115, 143
2013, c. 27	An Act to amend the Civil Code as regards civil status, successions and the publication of rights	
	2014-03-01	ss. 1, 2, 5
	2014-09-17	s. 29
	2015-10-01	ss. 3, 4
2013, c. 32	An Act to amend the Mining Act	
	2015-05-06	ss. 35, 38
2014, c. 1	An Act to establish the new Code of Civil Procedure	
	2016-01-01	aa. 1-27, 29-35 (except 4th par.), 36-302, 303 (except 1st par. (subpar. 7)), 304-835
2014, c. 2	An Act respecting end-of-life care	
	2015-12-16	ss. 63, 64
2014, c. 13	An Act to amend the Act respecting the Barreau du Québec, the Notaries Act and the Professional Code	
	2015-06-29	ss. 19 (par. 1), 20 (par. 1)
2015, c. 3	An Act to amend the Cooperatives Act and other legislative provisions	
	2015-10-01	s. 32
2015, c. 8	An Act mainly to implement certain provisions of the Budget Speech of 4 June 2014 and return to a balanced budget in 2015-2016	
	2015-07-14	ss. 25-33
2015, c. 16	An Act to amend various legislative provisions mainly concerning shared transportation	
	2016-01-01	ss. 2, 5, 9 (par. 2), 10, 20-29

Reference	Title Date of coming into force
2015, c. 20	An Act to group the Commission administrative des régimes de retraite et d'assurances and the Régie des rentes du Québec 2016-01-01 ss. 1-74
2015, c. 26	An Act mainly to make the administration of justice more efficient and fines for minors more deterrent 2016-01-01 s. 1

LIST OF LEGISLATIVE PROVISIONS WHOSE COMING INTO FORCE HAS YET TO BE DETERMINED BY PROCLAMATION OR ORDER IN COUNCIL AS OF 31 DECEMBER 2015

Provisions not in force on 31 December 2015 and rendered inapplicable or obsolete following the coming into force of other provisions are not included in this table.

Reference	Title
1969, c. 51	Manpower Vocational Training and Qualification Act s. 62
1971, c. 48	An Act respecting health services and social services s. 149
1972, c. 55	Transport Act ss. 126, 151 (par. *a*), 155 (par. *a*)
1977, c. 68	Automobile Insurance Act s. 93
1978, c. 7	An Act to secure the handicapped in the exercise of their rights s. 71
1978, c. 9	Consumer Protection Act s. 6 (par. *c*, *d*)
1979, c. 45	An Act respecting labour standards ss. 5 (par. 4), 29 (par. 4, 6), 39 (par. 6, 7), 112, 136-138
1979, c. 63	An Act respecting occupational health and safety ss. 204-215
1979, c. 64	An Act respecting the protection of persons and property in the event of disaster ss. 17, 19 (2nd 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 (1st, 2nd par.), 70 (1st par.)
1981, c. 31	An Act respecting the sociétés d'entraide économique and amending various legislation ss. 57-59, 124 (2nd par. (par. 3)), 126, 127 (2nd par.), 129 (the word and figure "or 126"), 168 (1st 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

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), 1st par.), 25, 30
1983, c. 23	An Act to promote the advancement of science and technology in Québec ss. 66-79, 83-93, 94 (1st par.), 95 (1st, 3rd 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 (1st 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

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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 (2nd 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)

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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 (1st par., par. *k*, *l*, *l*.1, *o*, *p*)), 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 (2nd sentence), 360 (2nd 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. 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*b* (2nd par.)), 50, 54-56
1991, c. 104	An Act respecting Cooperants, Mutual Life Insurance Society ss. 1-13, 14 (2nd, 3rd 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

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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 (1st 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*.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

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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. *b*, *c*, *d*, *f*), 11 of the Architects Act (R.S.Q., chapter A-21)), 278, 294 (where it repeals ss. 21 (1st par., 2nd par., except the words ", provided that they are Canadian citizens or comply with section 44 of the Professional Code (chapter C-26)"), 22 (1st par., 2nd par. (subpar. *a*, *c*, *d*, *e*)) 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 (1st 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 (3rd 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 1st par., the words "otherwise binding the policy-holder") (in subpar. 3 of 1st par., the words "administered by or on behalf of the policy-holder"), 39 (in subpar. 2 of 1st par., the words "otherwise binding the plan administrator") (in subpar. 3 of 1st par., the words "binding the plan administrator"), 40, 45 (in 1st sentence, the words "or the plan member" and the 2nd sentence, which reads: "Any notice of non-renewal or of a

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1996, c. 32	An Act respecting prescription drug insurance and amending various legislative provisions – ***Cont'd*** 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 (3rd 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 (2nd, 3rd, 4th, 5th 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 (2nd 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

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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 (4th par.)
2000, c. 15	Financial Administration Act ss. 33-45, 58-60
2000, c. 20	Fire Safety Act s. 38 (2nd par.)

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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 (1st 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 *en minute* 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 (3rd par. (subpar. 1)), 26 (1st 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 (1st par. (subpar. *g*, *h*)) of the Labour Code (R.S.Q., chapter C-27)), 135

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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 (2nd par, subpar. *n* (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 (1st par. (subpar. 1 (regarding the reference to s. 202.2.1)), 2nd 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

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2002, c. 45	An Act respecting the Autorité des marchés financiers ss. 116 (2nd par.), 153 (5th 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 (2nd par. (2nd sentence), except to the extent that that provision applies in respect of the advisory committee on the prevention of poverty and social exclusion), 21 (2nd par. (the words "and those of the indicators proposed by the Observatoire de la pauvreté et de l'exclusion sociale that were retained")), 31 (3rd par.), 32 (2nd par. (2nd 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 1st 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 s. 165
2003, c. 29	An Act respecting the Ministère du Développement économique et régional et de la Recherche s. 135 (par. 7-17, 20, 21, 24, 25 (to the extent that it amends s. 35 of the Winding-up Act (R.S.Q., chapter L-4)), 30, 31, 35-37)
2004, c. 2	An Act to amend the Highway Safety Code and other legislative provisions ss. 58 (except to the extent that it enacts s. 520.2 (1st par.) of the Highway Safety Code (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))

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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 (1st 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 (1st par., 3rd par., 4th par.), 240 (the words "of a health communication centre or of a podiatrist or midwife operating a private health facility, or the local files or index" in the paragraph proposed by par. 5), 287 (par. 1), 288 (ss. 2.0.1-2.0.5), 295, 302, 303, 304, 308 (par. 39), 322
2005, c. 34	An Act respecting the Director of Criminal and Penal Prosecutions s. 89 (except for the purpose of permitting the application of the rules that relate to the selection and appointment of a Deputy Director)
2005, c. 38	Budget Act giving effect to the Budget Speech delivered on 21 April 2005 and to certain other budget statements ss. 283, 284
2005, c. 39	An Act to amend the Act respecting owners and operators of heavy vehicles and other legislative provisions ss. 4 (par. 2), 27 (insofar as it enacts s. 48.3), 30-47

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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. 3, 15 (insofar as it enacts ss. 262 (1st par. (subpar. 1), 2nd par., 3rd par.), 263 (except for the purposes of the implementation of s. 301.21), 264-280, 301.18 (2nd par.)), 19 (insofar as it enacts, in s. 327 (1st par.), the words “and at the returning officer's office”), 21
2006, c. 24	An Act to reduce the debt and establish the Generations Fund s. 3 (1st 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. 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 (1st 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 (3rd 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 (1st par.) of the Highway Safety Code), 77, 88 (the words “, except fines belonging to a municipality in accordance with an agreement under the second paragraph of section 597.1 of that Code” in s. 12.39.1 (par. 1) of the Act respecting the Ministère des Transports (R.S.Q., chapter M-28)), 95, 97-101
2008, c. 7	An Act to amend the Act respecting the Autorité des marchés financiers and other legislative provisions ss. 47, 76, 82, 83, 131 (insofar as it enacts s. 349.3), 161, 162 (insofar as it repeals s. 297.6), 169
2008, c. 8	An Act to amend the Act respecting health services and social services, the Health Insurance Act and the Act respecting the Régie de l'assurance maladie du Québec ss. 1-26
2008, c. 9	Real Estate Brokerage Act ss. 3 (par. 14), 129, 161 (2nd par.)
2008, c. 14	An Act to again amend the Highway Safety Code and other legislative provisions ss. 1 (except par. 2), 6, 9 (except par. 1), 14 (except par. 1), 20, 26, 27, 29, 33, 49 (except par. 2, 3), 50 (except par. 2), 51 (except par. 2), 53 (except par. 2), 54 (except par. 3), 72 (except par. 2), 79, 80, 86 (except par. 2-4), 100, 101, 111-115, 119, 124, 126-131

Reference	Title
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
2009, c. 10	An Act to regularize and provide for the development of local slaughterhouses and to amend the Food Products Act s. 30 (par. 3, which comes into force on the date of coming into force of subparagraph *n*.3 of the first paragraph of section 9 of the Food Products Act (R.S.Q., chapter P-29), introduced by paragraph 5 of section 13 of the Act to amend the Agricultural Products, Marine Products and Food Act and other legislative provisions (2000, chapter 26)
2009, c. 17	An Act to amend the Act respecting transportation services by taxi ss. 8 (ss. 34.1, 34.2 (2nd 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. 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 (1st 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 (2nd par.) of the Deposit Insurance Act (chapter A-26)), 75
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. 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))
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)

Reference	Title
2011, c. 26	An Act to amend various legislative provisions mainly concerning the financial sector ss. 20 (insofar as it enacts s. 115.2 (2nd par.) of the Act respecting the distribution of financial products and services (chapter D-9.2)), 61 (except par. 1, 5, 6)
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. 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. 23	An Act respecting the sharing of certain health information ss. 11 (1st par. (subpar. 4-6)), 22, 24, 25 (par. 2, 3), 26 ("and, in the case of a collective prescription, the date it was filled" in par. 4, "and, in the case of a collective prescription, of the health professional who filled it" in par. 13 and "and, in the case of a collective prescription, where it was filled" in par. 14), 39-45, 50, 55 (except 1st par.), 59 ("or fill a collective prescription for medication"), 75 ("and any other person for whom an entry is requested"), 79 (par. 10), 83 (except 1st par.), 106-108, 123 ("40 or 43, the second paragraph of section 50"), 124 ("or 108"), 131 ("40,"), 161 (par. 4)
2012, c. 25	Integrity in Public Contracts Act ss. 3, 4, 5, 9, 13 (par. 6), 14, 16, 18 (par. 1), 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
2013, c. 6	An Act to amend the Police Act as concerns independent investigations ss. 3 (to the extent that it enacts ss. 289.1 to 289.3 and 289.19 to 289.22 of the Police Act (chapter P-13.1)), 4, 5
2013, c. 11	An Act to amend the Act respecting Héma-Québec and the haemovigilance committee s. 8
2013, c. 16	An Act respecting mainly the implementation of certain provisions of the Budget Speech of 20 November 2012 ss. 53 (to the extent that it enacts s. 17.12.12 (1st par. (subpar. 6)) of the Act respecting the Ministère des Ressources naturelles et de la Faune (chapter M-25.2), as concerns the financing of activities relating to the application of the Mining Tax Act (chapter I-0.4) and the regulations), 55 (to the extent that it enacts s. 17.12.20 (par. 1) of the Act respecting the Ministère des Ressources naturelles et de la Faune), 158-166
2013, c. 18	An Act to amend various legislative provisions mainly concerning the financial sector ss. 92, 97 (par. 3)
2013, c. 25	An Act to amend the Public Service Act mainly with respect to staffing ss. 25, 27 (where it enacts s. 116.5)

COMING INTO FORCE TO BE DETERMINED

Reference	Title
2013, c. 30	An Act to amend various legislative provisions concerning municipal affairs s. 13
2013, c. 32	An Act to amend the Mining Act s. 108
2014, c. 1	An Act to establish the new Code of Civil Procedure s. 35 (4th par.)
2014, c. 2	An Act respecting end-of-life care ss. 52 (2nd par.), 57, 58 (to the extent that it concerns the advance medical directives register)
2014, c. 17	An Act respecting workforce management and control within government departments, public sector bodies and networks and state-owned enterprises ss. 7-10
2015, c. 3	An Act to amend the Cooperatives Act and other legislative provisions ss. 1-4, 8-10, 17-25, 40, 47-54
2015, c. 6	An Act to ensure mainly the recovery of amounts improperly paid as a result of fraud or fraudulent tactics in connection with public contracts ss. 10-17
2015, c. 22	An Act to modernize the governance of Conservatoire de musique et d'art dramatique du Québec ss. 1-16 Note: The date or dates of coming into force of sections 1 to 16 may not be later than 1 April 2016.
2015, c. 25	An Act to enact the Act to promote access to family medicine and specialized medicine services and to amend various legislative provisions relating to assisted procreation s. 1 (ss. 4-31, 39, 41, 42, 45-47, 49, 50 (par. 3), 53, 54, 56, 59-68, 69 (to the extent that it concerns general practitioners), 74, 75, 77-79 of the Act to promote access to family medicine and specialized medicine services (2015, chapter 25, section 1))
2015, c. 26	An Act mainly to make the administration of justice more efficient and fines for minors more deterrent ss. 2-4, 9-12, 15-21, 24, 25, 27
2015, c. 31	An Act mainly to improve the regulation of tourist accommodation and to define a new system of governance as regards international promotion ss. 1-24
2015, c. 35	An Act to improve the legal situation of animals s. 7 (ss. 16-20 of the Animal Welfare and Safety Act (2015, chapter 35, section 7))

INFORMATION REQUIRED BY LAW TO BE PUBLISHED

Constitution of professional orders by letters patent (chapter C-26, s. 27):

Letters patent constituting the Ordre professionnel des criminologues du Québec
Professional Code
(chapter C-26, s. 27)
Gouvernement du Québec
Order in Council 639-2015, 7 July 2015
Criminologists
— Constitution by letters patent of the Order
Part 2, *Gazette officielle du Québec*, 22 July 2015, Volume 147, No. 29, p. 1544

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 37
AN ACT RESPECTING VILLE DE SHERBROOKE

Bill 205
Introduced by Mr. Luc Fortin, Member for Sherbrooke
Introduced 14 May 2015
Passed in principle 12 June 2015
Passed 12 June 2015
Assented to 12 June 2015

Coming into force: **5 November 2017, except sections 6 and 7, which come into force on 12 June 2015.**

However, for the purposes of the 2017 general election, the amendments made by sections 1 to 4 and 8 to 10 have effect from 1 January 2016.

Order in Council amended:

Order in Council 850-2001 dated 4 July 2001, respecting Ville de Sherbrooke

Éditeur officiel Québec

Chapter 37

AN ACT RESPECTING VILLE DE SHERBROOKE

[*Assented to 12 June 2015*]

AS there is reason to amend certain provisions relating to the organization of the municipality of Order in Council 850-2001 dated 4 July 2001, respecting the amalgamation of Ville de Sherbrooke, Ville de Rock Forest, Ville de Lennoxville, Ville de Fleurimont and Ville de Bromptonville, and the municipalities of Ascot and Deauville, amended by Orders in Council 1475-2001, 509-2002 and 1078-2002, and by chapters 37, 68 and 77 of the statutes of 2002, chapter 19 of the statutes of 2003, chapters 20 and 56 of the statutes of 2004, chapter 28 of the statutes of 2005, chapter 60 of the statutes of 2006, chapters 18 and 32 of the statutes of 2008 and chapter 18 of the statutes of 2010;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 5 of Order in Council 850-2001 dated 4 July 2001, respecting Ville de Sherbrooke, amended by section 245 of chapter 19 of the statutes of 2003, is again amended by replacing "six" by "four".

2. Section 9 of the Order in Council is amended by replacing "19" by "14".

3. Section 13 of the Order in Council is amended by replacing the table in the second paragraph by the following table:

"**Borough**	**Number of city councillors**
1	4
2	4
3	1
4	5
Total	14".

4. Section 14 of the Order in Council, replaced by section 187 of chapter 28 of the statutes of 2005, is amended by replacing "each of boroughs 1 and" by "borough".

5. Section 18 of the Order in Council is amended by replacing “four” in the first paragraph by “three”.

6. Section 19 of the Order in Council is replaced by the following section:

“**19.** The mayor chairs executive committee meetings and may designate a committee member to act as chair if the mayor so wishes.

If the chair is absent, the executive committee chooses one of its members to act as chair.”

7. Section 23 of the Order in Council is repealed.

8. Section 35 of the Order in Council, replaced by section 189 of chapter 28 of the statutes of 2005, is amended

(1) by replacing “boroughs 1 and” in the first paragraph by “borough”;

(2) by replacing “each of those boroughs” in the second paragraph by “that borough”;

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

“In borough 1, the boundaries of one of the districts are as described in Schedule D.”

9. Schedule B to the Order in Council is replaced by the following schedule:

“**SCHEDULE B**

[Translation of original French]

File: 3856
Minute: 1913

CANADA
PROVINCE OF QUÉBEC

TECHNICAL DESCRIPTION

Technical description of the boundaries of the municipal boroughs for the territory of the municipality of Ville de Sherbrooke.

BOROUGH 1

Starting from the northwest corner of lot 1 511 654; thence, starting westerly to follow the municipal boundary of Ville de Sherbrooke, to the south line of the cadastre of Canton de Stoke; part of the said south line of the cadastre, westerly, to the centre line of Chemin du Sanctuaire; part of the centre line of Chemin du Sanctuaire, southerly then southwesterly, to the centre line of Autoroute 610; part of the centre line of Autoroute 610, westerly, to the centre line of Chemin de Valence; part of the centre line of Chemin de Valence and its extension, southwesterly, to the centre line of Rivière Saint-François; part of the centre line of Rivière Saint-François, northwesterly, to the centre line of Autoroute 610; part of the centre line of Autoroute 610, westerly, to the centre line of Autoroute 10-55; part of the centre line of Autoroute 10-55, southwesterly, to the northerly extension of the centre line of the north-south segment of Chemin Labonté; the said extension and part of the centre line of Chemin Labonté, southerly, to the centre line of Boulevard Industriel; thence, southeasterly to the northeast corner of lot 3 196 497; thence, in a general southerly direction along the east and north lines of lot 3 196 497 to the southeast corner of lot 3 196 497; thence, to the north corner of lot 3 772 328; thence, southwesterly along the northwest line of lots 3 772 328, 3 772 327 and 3 196 478; the southwest line of lots 3 196 478 and 3 196 476; thence, southerly to the northeast corner of lot 5 020 454; the east line of lots 5 020 454 and 4 778 319; thence, southerly to the intersection of the north line of lot 3 583 902 with the centre line of Boulevard du Mi-Vallon; southerly along the centre line of Boulevard du Mi-Vallon, to the north line of lot 2 032 330; easterly, part of the north line of lot 2 032 330, the south boundary of lots 3 196 330 to 3 196 332, 3 196 355, 3 196 358, 3 196 359, 3 193 725 to 3 193 728, 3 772 460, 4 340 112, 4 763 032, 4 089 265, 4 663 663, 3 196 796, 3 411 166, 1 394 176, 1 394 193 to 1 394 186, 1 394 178, 1 394 177, 1 394 185 to 1 394 180, 1 394 195, 1 394 196, 1 394 179, 1 394 197, 1 512 074, 1 394 217 to 1 394 213, 1 394 211, 1 394 200, 1 394 198 and 1 511 959; the northwest and northeast lines of lot 1 511 568; the southwest and southeast lines of lot 2 104 552; part of the southwest line of lot 2 104 251 in a southeasterly direction; the southeast line of lots 2 104 251 and 2 104 378; the south line of lots 1 511 570, 1 511 958, 1 511 626, 1 979 813, 1 979 814, 1 512 056, 1 511 664 and 1 512 186 and its extension, easterly, to the centre line of Rivière Magog; part of the centre line of Rivière Magog, in a general

southerly direction, to the northerly extension of the centre line of Rue Labbé; the said extension and the centre line of Rue Labbé in a southeasterly and easterly direction; the centre line of Rue Felton to the municipal boundary; part of the municipal boundary of Ville de Sherbrooke, starting southerly to follow the said municipal boundary, to the starting point.

BOROUGH 2

Starting from the intersection of the centre line of Rivière Saint-François with the southwesterly extension of the centre line of Chemin de Valence; thence, the said extension and part of the centre line of Chemin de Valence, northeasterly, to the centre line of Autoroute 610; part of the centre line of Autoroute 610, easterly, to the centre line of Chemin du Sanctuaire; part of the centre line of Chemin du Sanctuaire, northeasterly then northerly, to the south line of the cadastre of Canton de Stoke; part of the said south line of the cadastre, easterly, to the municipal boundary of Ville de Sherbrooke; continuing easterly to follow the said municipal boundary, to the easterly extension of the north line of lot 2 444 702; the said extension in a westerly direction and the north line of lots 2 444 702, 2 447 063, 2 444 652 and 4 045 545; southerly along part of the east line of lot 1 385 336 and the east line of lots 1 386 410 and 1 386 844; westerly along the south line of lots 1 386 844 and 1 385 335, the north line of lots 2 447 058, 2 444 572, 2 444 571, 2 444 569, 2 444 561, 2 446 965, 2 446 664 and 2 446 646; southerly along the west line of lots 2 446 646, 2 446 664, 2 446 645 and 2 446 629; from the southwest corner of lot 2 446 629 to the intersection of the north line of lot 2 447 108 with the centre line of Rue St. Francis; southerly, part of the centre line of Rue St. Francis to the easterly extension of the north line of lot 2 446 446; the said extension in a westerly direction, the north, west and northwest lines of lot 2 446 446 and its southwesterly extension to the centre line of the branch of Rivière Saint-François situated north of Île Marie (lot 2 446 444); part of the centre line of Rivière Saint-François, in a general northwesterly direction and passing east of the islands encountered, to the starting point.

BOROUGH 3

Starting from the southeast corner of lot 2 131 035; northerly, along the east line of lots 2 131 035, 2 131 037, 2 131 036, 2 132 053, 2 131 040, 2 340 892, 2 131 042, 2 131 901, 2 131 103, 2 131 101, 2 131 102, 2 131 192, 2 131 895, 2 131 195, 2 332 375, 2 131 894 and 2 131 197; westerly, part of the south line of lot 2 444 782 to the southerly extension of the east line of lot 2 447 016; the said extension in a northerly direction and the east line of lot 2 447 016 and its northerly extensions through lots 2 444 782 and 3 160 750 to the southeast corner of lot 2 447 024; the east line of lot 2 447 024 and its extension to the most northerly south corner of lot 2 444 767; thence, northwesterly along the southwest line of lot 2 444 767; thence, the northwest line, north line and part of the northeast line of lot 2 444 767 to the south line of lot 1 028 647; the south line of lots 1 028 647, 1 028 665, 3 942 962, 3 942 963, 1 028 603, 1 028 600 and its easterly extension to the centre line of Rivière Saint-François; part of the centre line of Rivière Saint-François, in a general easterly direction along the centre line of the branch of Rivière Saint-

François situated north of Île Marie (lot 2 446 444), to the southwesterly extension of the northwest line of lot 2 446 446; the northwest, west and north lines and its easterly extension to the centre line of Rue St. Francis; northerly, part of the centre line of Rue St. Francis to the north line of lot 2 447 108; thence, to the southwest corner of lot 2 446 629; thence, northerly along the west line of lots 2 446 629, 2 446 645, 2 446 664 and 2 446 646; easterly along the north line of lots 2 446 646, 2 446 664, 2 446 965, 2 444 561, 2 444 569, 2 444 571, 2 444 572, 2 447 058, the south line of lots 1 385 335 and 1 386 844; northerly along the east line of lots 1 386 844 and 1 386 410 and part of the east line of lot 1 385 336 to the north line of lot 4 045 545; easterly along the north line of lots 4 045 545, 2 444 652, 2 447 063 and 2 444 702 and its extension to the centre line of Rivière Saint-François; thence, starting in a southerly direction to follow the municipal boundary to the starting point.

BOROUGH 4

Starting from the intersection of the centre lines of Rue Dunant and Rue Felton; westerly, the centre line of Rue Felton, the centre line of Rue Labbé and its northerly extension to the centre line of Rivière Magog; part of the centre line of Rivière Magog in a general northerly direction to the easterly extension of the south line of lot 1 512 186; the said extension in a westerly direction, the south line of lots 1 512 186, 1 511 664, 1 512 056, 1 979 814, 1 979 813, 1 511 626, 1 511 958 and 1 511 570; the southeast line of lots 2 104 378 and 2 104 251; part of the southwest line of lot 2 104 251 to the southeast line of lot 2 104 552; the southeast and southwest lines of lot 2 104 552; the northeast and northwest lines of lot 1 511 568; the south line of lots 1 511 959, 1 394 198, 1 394 200, 1 394 211, 1 394 213 to 1 394 217, 1 512 074, 1 394 197, 1 394 179, 1 394 196, 1 394 195, 1 394 180 to 1 394 185, 1 394 177, 1 394 178, 1 394 186 to 1 394 193, 1 394 176, 3 411 166, 3 196 796, 4 663 663, 4 089 265, 4 763 032, 4 340 112, 3 772 460, 3 193 728 to 3 193 725, 3 196 359, 3 196 358, 3 196 355, 3 196 332 to 3 196 330 and part of the north line of lot 2 032 330, to the centre line of Boulevard du Mi-Vallon; part of the centre line of Boulevard du Mi-Vallon in a northerly direction to its intersection with the north line of lot 3 583 902, part of the centre line of Boulevard du Mi-Vallon in a northerly direction to the southeast corner of lot 4 778 319; the east line of lots 4 778 319 and 5 020 454; from the northeast corner of lot 5 020 454 to the south corner of lot 3 196 476; thence, northwesterly, the southwest line of lots 3 196 476 and 3 196 478; the northwest line of lots 3 196 478, 3 772 327 and 3 772 328; from the north corner of lot 3 772 328 to the southeast corner of lot 3 196 497; thence, in a general northerly direction along the east and north lines of lot 3 196 497 to the northeast corner of lot 3 196 497; the said corner, northwesterly to the intersection of the centre line of Boulevard Industriel with the southerly extension of the centre line of Chemin Labonté; thence, northerly, the said extension, part of the centre line of Chemin Labonté and the northerly extension of the centre line of the north-south segment of Chemin Labonté to the centre line of Autoroute 10-55; northeasterly, part of the centre line of Autoroute 10-55 to the centre line of Autoroute 610; easterly, part of the centre line of Autoroute 610 to the centre line of Rivière Saint-François; thence, part of the centre line of Rivière Saint-François, in a general southerly direction

and passing east of the islands encountered, to the easterly extension of the south line of lot 1 028 600; westerly, the said extension and the south line of lots 1 028 600, 1 028 603, 3 942 963, 3 942 962, 1 028 665 and 1 028 647; the southwest line of lot 1 028 647 and part of the southwest line of lot 1 028 648, to the south line of lot 1 030 789; the south line of the said lot 1 030 789; the southeast and northeast line of lot 3 160 750 to the most northerly south corner of lot 2 444 767; thence, southerly to the east corner of lot 2 447 024; thence, southerly, the east line of lot 2 447 024; from the southeast corner of lot 2 447 024, southerly, the northerly extension of the east line of lot 2 477 016; the east line of lot 2 447 016 and its southerly extensions to the south line of lot 2 444 782 through lots 3 160 750 and 2 444 782; easterly, part of the south line of lot 2 444 782; southerly along the east line of lots 2 131 197, 2 131 894, 2 332 375, 2 131 195, 2 131 895, 2 131 192, 2 131 102, 2 131 101, 2 131 103, 2 131 901, 2 131 042, 2 340 892, 2 131 040, 2 132 053, 2 131 036, 2 131 037 and 2 131 035 to the municipal boundary; westerly along the municipal boundary to the starting point.

The whole as shown on a plan entitled “Ville de Sherbrooke – Limites des arrondissements” prepared by the Division de la géomatique of Ville de Sherbrooke on 26 February 2014.

All of the lot numbers appearing in this technical description are part of the cadastre of Québec.

This technical description, bearing my minute 1913, was prepared for the purpose of delineating municipal boroughs and is not to be used for any other purpose without the written authorization of the undersigned.

Sherbrooke, 26 February 2014

Paul Martin,
Land Surveyor”.

10. The Order in Council is amended by adding the following schedule at the end:

“**SCHEDULE D**

[Translation of original French]

File: 3856
Minute: 1914

CANADA
PROVINCE OF QUÉBEC

TECHNICAL DESCRIPTION

Technical description of the boundaries of the district of Brompton of the municipality of Ville de Sherbrooke.

DISTRICT OF BROMPTON

Starting from the northwest corner of lot 1 511 654; thence, starting westerly to follow the municipal boundary of Ville de Sherbrooke, to the south line of the cadastre of Canton de Stoke; part of the said south line of the cadastre, westerly, to the centre line of Chemin du Sanctuaire; part of the centre line of Chemin du Sanctuaire, southerly then southwesterly, to the centre line of Autoroute 610; part of the centre line of Autoroute 610, westerly, to the centre line of Chemin de Valence; part of the centre line of Chemin de Valence and its extension, southwesterly, to the centre line of Rivière Saint-François; part of the centre line of Rivière Saint-François, northwesterly, to the centre line of Autoroute 610; part of the centre line of Autoroute 610, westerly, to the centre line of Autoroute 10-55; part of the centre line of Autoroute 10-55, southwesterly, to the easterly extension of the south line of lot 2 338 877; westerly, the said extension, the south line of lots 2 338 877 to 2 338 872 and 1 512 134; northerly along the west line of lot 1 512 134 to the municipal boundary; northerly along the municipal boundary to the starting point.

The whole as shown on a plan entitled “Ville de Sherbrooke – District de Brompton” prepared by the Division de la géomatique of Ville de Sherbrooke on 26 February 2014.

All of the lot numbers appearing in this technical description are part of the cadastre of Québec.

This technical description, bearing my minute 1914, was prepared for the purpose of delineating the district of Brompton and is not to be used for any other purpose without the written authorization of the undersigned.

Sherbrooke, 26 February 2014

Paul Martin,
Land Surveyor”.

11. This Act comes into force on 5 November 2017, except sections 6 and 7, which come into force on 12 June 2015.

However, for the purposes of the 2017 general election, the amendments made by sections 1 to 4 and 8 to 10 have effect from 1 January 2016.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 38
AN ACT RESPECTING VILLE DE MERCIER

Bill 206

Introduced by Mr. Richard Merlini, Member for La Prairie

Introduced 13 May 2015
Passed in principle 12 June 2015
Passed 12 June 2015
Assented to 12 June 2015

Coming into force: 12 June 2015

Legislation amended: None

Éditeur officiel
Québec

Chapter 38

AN ACT RESPECTING VILLE DE MERCIER

[*Assented to 12 June 2015*]

AS Ville de Mercier adopted By-law 2012-892, which orders an expenditure of $515,000 and a loan of $515,000 for construction work on a retention basin on lot 98 of the Cours du roi housing project–final phase;

AS Ville de Mercier omitted publishing the notice of coming into force of By-law 2012-892 subsequent to its adoption;

AS that omission contravenes section 362 of the Cities and Towns Act (chapter C-19), consequently deprives the by-law of its legal effects and, therefore, should be remedied;

AS Ville de Mercier subsequently adopted By-law 2014-918, which amends By-law 2012-892 to eliminate the injustices that arose following the application of By-Law 2012-892 due to the mode of taxation it specifies;

AS By-law 2014-918 replaces the mode of taxation specified in By-law 2012-892, which mode was based on the value of the immovables as shown on the assessment roll rather than based on the surface area of the taxable immovables according to the nature of the work and past practice;

AS By-law 2014-918 came into force, in accordance with the law, on 31 May 2014, the day it was published;

AS it is in the interest of Ville de Mercier and the citizens concerned for By-law 2014-918 to have effect from 1 January 2014;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. By-law 2012-892 of Ville de Mercier, entitled Règlement nº 2012-892 décrétant une dépense de 515 000 $ et un emprunt de 515 000 $ pour des travaux de construction d'un bassin de rétention sur la terre 98. Projet domiciliaire les Cours du roi – dernière phase (French only), has effect from 3 May 2012.

2. By-law 2014-918 of Ville de Mercier, entitled Règlement modifiant le Règlement d'emprunt 2012-892 afin de venir enrayer les iniquités qui sont survenues suite à l'application du Règlement 2012-892, ces iniquités s'étant produites suite au mode de taxation déterminé (French only), has effect from 1 January 2014.

The treasurer must prepare a special collection roll for the year 2014, given the imposition, from 1 January 2014, of the tax provided for in By-law 2014-918.

If the special collection roll requires a tax supplement to be paid to the municipality, the treasurer requests its payment, and no interest or penalty is charged for the period between 1 January 2014 and the payment deadline. However, if the roll requires an overpayment to be refunded, the treasurer refunds the overpayment with interest calculated at an annual rate of 5%.

3. This Act comes into force on 12 June 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 39
AN ACT RESPECTING VILLE DE BOUCHERVILLE

Bill 207
Introduced by Madam Nathalie Roy, Member for Montarville
Introduced 14 May 2015
Passed in principle 12 June 2015
Passed 12 June 2015
Assented to 12 June 2015

Coming into force: This Act has effect from 1 January 2015.

Legislation amended: None

Éditeur officiel
Québec

Chapter 39

AN ACT RESPECTING VILLE DE BOUCHERVILLE

[*Assented to 12 June 2015*]

AS, on 3 March 2009, Ville de Boucherville passed By-law 2009-128 ordering road works and, for that purpose, providing for an expenditure and a loan of up to $5,208,000;

AS the work ordered by By-law 2009-128 was completed and a loan was contracted;

AS, on 12 May 2014, the municipality passed Resolution 140512-42 authorizing reimbursement of several loans before maturity;

AS the desire of the municipal council was to reimburse those loans borne by all of the municipality's taxpayers;

AS the loan contracted under By-law 2009-128 was reimbursed in full even though a portion of it was to be borne solely by the taxpayers of one part of the municipality's territory;

AS the municipality wishes to correct this error by repaying to the general fund the amount of $1,058,993, which includes $851,067 in principal and $207,926 as compensation;

AS the municipality should be granted certain powers to that end;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Ville de Boucherville is authorized to levy the following special taxes over a 15-year period:

(1) an annual tax totalling $512,659 to be apportioned among the taxable immovables included in the tax base described in Schedule 2 to By-law 2009-128 on the basis of their area;

(2) an annual tax totalling $146,882 to be apportioned among the taxable immovables included in the tax base described in Schedule 3 to By-law 2009-128 on the basis of their area;

(3) an annual tax totalling $188,395 to be apportioned among the taxable immovables included in the tax base described in Schedule 4 to By-law 2009-128 on the basis of their area; and

(4) an annual tax totalling $211,057 to be apportioned among the taxable immovables included in the tax base described in Schedule 5 to By-law 2009-128 on the basis of their area.

The proceeds from the special taxes levied under the first paragraph are paid into the municipality's general fund.

2. The municipality may amend the special taxes levied under section 1 by means of a by-law requiring the approval of the Minister of Municipal Affairs and Land Occupancy only.

At least 30 days before it is submitted to the Minister, the amending by-law must be published with a notice stating that any person wishing to object to the approval of the by-law must so inform the Minister in writing within the 30 days.

3. This Act has effect from 1 January 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 40
AN ACT RESPECTING VILLE DE SAINT-FÉLICIEN

Bill 208
Introduced by Mr. Serge Simard, Member for Dubuc
Introduced 14 May 2015
Passed in principle 12 June 2015
Passed 12 June 2015
Assented to 12 June 2015

Coming into force: 12 June 2015

Legislation amended: None

Éditeur officiel
Québec

Chapter 40

AN ACT RESPECTING VILLE DE SAINT-FÉLICIEN

[*Assented to 12 June 2015*]

AS, for the purposes of this Act, an industrial park is any group of immovables forming an identifiable whole and consisting of

(1) land acquired under the Act respecting municipal industrial immovables (chapter I-0.1) or under another Act or a statutory instrument whose purpose is to allow a municipality or municipal body to provide businesses with immovables for industrial, para-industrial or research purposes, including technology;

(2) improvements to the land described in subparagraph 1; and

(3) buildings and other structures on the land described in subparagraph 1;

AS Ville de Saint-Félicien wishes to establish an industrial park in its territory and designate it as an agro-thermal park intended for various greenhouse crops;

AS it is in the interest of Ville de Saint-Félicien that it be granted certain powers to facilitate the establishment of the agro-thermal park;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Ville de Saint-Félicien may establish a non-profit body in order to mandate it to manage its agro-thermal park, and determines the manner in which the body's directors and officers are appointed.

2. The body established under section 1 is a mandatary of the municipality.

Sections 477.4 to 477.6 and 573 to 573.3.4 of the Cities and Towns Act (chapter C-19) apply therefore to the body, with the necessary modifications, and the body is considered to be a local municipality for the purposes of a regulation made under section 573.3.0.1 or 573.3.1.1 of the Act.

Among the modifications required under the second paragraph, the following are applicable: if the body does not have a website, the statement and hyperlink required under the second paragraph of section 477.6 of the Cities and Towns Act must be posted on any other website determined by the body; the body gives public notice of the address of that website at least once a year; the notice must be published in a newspaper in the territory of Ville de Saint-Félicien.

3. The municipality may grant, directly or through its mandatary, any lease for the rental of an immovable or part of an immovable located in the agro-thermal park. The term of such a lease is unlimited.

4. The municipality may, on lots 2 912 772, 2 912 773, 2 671 350 and 2 672 907 of the cadastre of Québec, install any water main to transport water from the Fibrek s.e.n.c. plant building located on lot 2 672 907 to the immovable occupied by Serres Toundra inc., also located on lot 2 672 907.

5. The municipality may, at its expense, inspect, maintain or repair any water main referred to in section 4.

6. This Act applies despite any provision to the contrary in any Act, in particular the Municipal Powers Act (chapter C-47.1), the Municipal Aid Prohibition Act (chapter I-15) and the Act respecting municipal industrial immovables (chapter I-0.1).

7. This Act comes into force on 12 June 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 41
AN ACT CONCERNING AN IMMOVABLE SITUATED IN THE TERRITORY OF VILLE DE QUÉBEC

Bill 210
Introduced by Mr. Patrick Huot, Member for Vanier–Les Rivières
Introduced 16 September 2015
Passed in principle 4 December 2015
Passed 4 December 2015
Assented to 4 December 2015

Coming into force: 4 December 2015

Legislation amended: None

Éditeur officiel
Québec

Chapter 41

AN ACT CONCERNING AN IMMOVABLE SITUATED IN THE TERRITORY OF VILLE DE QUÉBEC

[*Assented to 4 December 2015*]

AS, on 22 August 1966, under a deed of exchange, a copy of which was registered at the registry office of the registration division of Québec on 23 August 1966 under number 593 220, the Corporation de la Cité de Sainte-Foy acquired from the Commission scolaire de Ste-Foy an immovable known and designated as part of lot 208-A of the official cadastre of Paroisse de Sainte-Foy;

AS that immovable is now included in an immovable known and designated as lots 5 607 761 and 1 758 372 of the cadastre of Québec, registration division of Québec;

AS the deed of exchange entered into between the Corporation de la Cité de Sainte-Foy and the Commission scolaire de Ste-Foy must be validated since the alienation under the deed was not approved or permitted as required under section 228 of the Education Act (R.S.Q., 1964, chapter 235) in force when the deed was entered into;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The deed of exchange entered into between the Commission scolaire de Ste-Foy and the Corporation de la Cité de Sainte-Foy, a copy of which was registered at the registry office of the registration division of Québec on 23 August 1966 under number 593 220, cannot be cancelled on the grounds that the approval and permission required under section 228 of the Education Act (R.S.Q., 1964, chapter 235) in force when the deed was entered into were not obtained.

2. Within 60 days of the date of assent to this Act, Ville de Québec must file a true copy of the Act at the registry office of the registration division of Québec and ensure that it is registered against lots 5 607 761 and 1 758 372 of the cadastre of Québec.

3. This Act comes into force on 4 December 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 42
AN ACT RESPECTING THE PROPERTY TAX APPLICABLE TO PF RÉSOLU CANADA INC. AS A CONSUMER OF THE ELECTRIC POWER IT PRODUCES AT ITS HYDROELECTRIC INSTALLATIONS IN THE TERRITORY OF MUNICIPALITÉ DE SAINT-DAVID-DE-FALARDEAU

Bill 213
Introduced by Mr. Serge Simard, Member for Dubuc
Introduced 10 November 2015
Passed in principle 4 December 2015
Passed 4 December 2015
Assented to 4 December 2015

Coming into force: 4 December 2015

Legislation amended: None

Éditeur officiel
Québec

Chapter 42

AN ACT RESPECTING THE PROPERTY TAX APPLICABLE TO PF RÉSOLU CANADA INC. AS A CONSUMER OF THE ELECTRIC POWER IT PRODUCES AT ITS HYDROELECTRIC INSTALLATIONS IN THE TERRITORY OF MUNICIPALITÉ DE SAINT-DAVID-DE-FALARDEAU

[*Assented to 4 December 2015*]

AS section 222 of the Act respecting municipal taxation (chapter F-2.1) prescribes that a person, other than Hydro-Québec or any of its subsidiaries, who operates an electric power production system, who consumes all or part of the power the person produces and whose immovable not entered on the property assessment roll under section 68 of that Act or exempt from taxation under paragraph 7 of section 204 of that Act was subject, for the municipal fiscal year beginning in 1979, to the taxes provided for in section 101 of the Property Assessment Act (chapter E-16), must pay to the local municipality in whose territory the immovable is situated, as municipal property tax on that immovable or on the whole of such immovables, a tax computed in accordance with section 223 of the Act respecting municipal taxation;

AS PF Résolu Canada Inc. is subject to section 222 of the Act respecting municipal taxation with respect to the immovables it possesses in the territory of Municipalité de Saint-David-de-Falardeau, which are not entered on the roll under section 68 of that Act and which were subject, for the municipal fiscal year beginning in 1979, to the taxes provided for in section 101 of the Property Assessment Act;

AS, under section 223 of the Act respecting municipal taxation, the tax payable as municipal property tax by PF Résolu Canada Inc. for the 2014 fiscal year was $3,102,359;

AS a dispute arose in relation to the method for computing the tax payable as municipal property tax provided for in section 223 of the Act respecting municipal taxation;

AS it is necessary to replace the application of section 223 of the Act respecting municipal taxation by another method for determining the tax payable as municipal property tax that PF Résolu Canada Inc. must pay to Municipalité de Saint-David-de-Falardeau;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Section 223 of the Act respecting municipal taxation (chapter F-2.1) does not apply to PF Résolu Canada Inc., nor its successors or right-holders who operate an electric power production system, who consume all or part of the power they produce and whose immovable not entered on the roll under section 68 of that Act or exempt from taxation under paragraph 7 of section 204 of that Act and situated in the territory of Municipalité de Saint-David-de-Falardeau was subject, for the municipal fiscal year beginning in 1979, to the taxes provided for in section 101 of the Property Assessment Act (chapter E-16).

2. For the purposes of section 222 of the Act respecting municipal taxation, the tax payable to Municipalité de Saint-David-de-Falardeau by PF Résolu Canada Inc., its successors or right-holders, other than Hydro-Québec or any of its subsidiaries, who operate an electric power production system, who consume all or part of the power they produce and whose immovable not entered on the roll under section 68 of that Act or exempt from taxation under paragraph 7 of section 204 of that Act and situated in the territory of Municipalité de Saint-David-de-Falardeau was subject, for the municipal fiscal year beginning in 1979, to the taxes provided for in section 101 of the Property Assessment Act, as municipal property tax on that immovable or, as the case may be, on the whole of such immovables in the territory, is determined as follows:

(1) for any fiscal year between 1 January 2015 and 31 December 2022, the amount of the tax is set at $3,102,359 per fiscal year;

(2) for any fiscal year beginning on or after 1 January 2023, the amount of the tax corresponds to the amount for the preceding fiscal year adjusted according to the Consumer Price Index for Québec as established by Statistics Canada for a 12-month period. The index is published in September of the preceding fiscal year;

(3) the amount of the tax for a fiscal year cannot, however, be less than the amount of the tax for the preceding fiscal year.

3. This Act comes into force on 4 December 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, first session

2015, chapter 43
AN ACT RESPECTING THE SALE OF AN IMMOVABLE SITUATED ON THE BOIS-FRANC OUEST RANGE IN NOTRE-DAME-DU-SACRÉ-CŒUR-D'ISSOUDUN

Bill 216
Introduced by Mr. Norbert Morin, Member for Côte-du-Sud
Introduced 11 November 2015
Passed in principle 4 December 2015
Passed 4 December 2015
Assented to 4 December 2015

Coming into force: 4 December 2015

Legislation amended: None

Éditeur officiel
Québec

Chapter 43

AN ACT RESPECTING THE SALE OF AN IMMOVABLE SITUATED ON THE BOIS-FRANC OUEST RANGE IN NOTRE-DAME-DU-SACRÉ-CŒUR-D'ISSOUDUN

[*Assented to 4 December 2015*]

AS, on 1 September 1963, Émile Demers acquired from the school commissioners of the parish municipality of Notre-Dame-du-Sacré-Cœur-d'Issoudun an immovable known and designated as part of lot 443 of the cadastre of the parish of Sainte-Croix, registration division of Lotbinière, including the building erected on it;

AS, on 17 September 1963, the deed of sale was registered at the registry office of the registration division of Lotbinière under number 92 605;

AS, on 17 February 1969, Fernand Demers acquired from Émile Demers an immovable known and designated as part of lot 443 of the cadastre of the parish of Sainte-Croix, registration division of Lotbinière, including the building erected on it;

AS, on 26 February 1969, the deed of sale was registered at the registry office of the registration division of Lotbinière under number 102 533;

AS, as a result of the cadastral renewal plan deposited on 6 November 2007, the immovable designated as part of lot 443 of the cadastre of the parish of Sainte-Croix became lot 3 591 074 of the cadastre of Québec, registration division of Lotbinière;

AS the immovable is situated at 201 rang du Bois-Franc Ouest in Notre-Dame-du-Sacré-Cœur-d'Issoudun;

AS Fernand Demers died on 10 June 2012 and, according to his will, executed before notary Jules Pouliot on 31 January 1994, his wife, Colette Castonguay, is his sole universal legatee in full ownership, as evidenced by the declaration of transmission executed before notary Christine Bergeron on 4 September 2012 and registered at the registry office of the registration division of Lotbinière on 5 September 2012 under number 19 387 960;

AS, at the time of the sale made on 1 September 1963 and registered at the registry office of the registration division of Lotbinière under number 92 605, the seller, the school commissioners of the parish municipality of Notre-Dame-du-Sacré-Cœur-d'Issoudun, designated their chair, Joseph Kirouac, to sign the

deed of sale in accordance with a resolution of the school corporation dated 30 July 1963;

AS, on 1 September 1963, section 240 of the Education Act (R.S.Q., 1941, chapter 59) prescribed that no school corporation could sell property belonging to it without the approval of the Superintendent;

AS the Superintendent's approval was not obtained for the sale made on 1 September 1963;

AS an alienation made without such approval is absolutely null;

AS, on 13 May 1964, section 240 of the Education Act was amended and "Superintendent" was replaced by "Minister of Education";

AS it is important for Colette Castonguay that the want of approval by the Superintendent affecting the immovable designated as lot 3 591 074 of the cadastre of Québec, registration division of Lotbinière, be remedied;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. Despite section 240 of the Education Act (R.S.Q., 1941, chapter 59), the alienation by the school commissioners of the parish municipality of Notre-Dame-du-Sacré-Cœur-d'Issoudun in favour of Émile Demers and arising from the deed a copy of which was registered at the registry office of the registration division of Lotbinière on 17 September 1963 under number 92 605 may not be annulled on the ground that the approval required by that Act was not obtained.

2. This Act must be registered at the registry office, in the index of immovables, under lot number 3 591 074 of the cadastre of Québec, registration division of Lotbinière.

3. This Act comes into force on 4 December 2015.

NATIONAL ASSEMBLY OF QUÉBEC
Forty-first Legislature, First Session

2015, chapter 44

AN ACT RESPECTING THE CONTINUANCE OF LA MINE BELLETERRE QUÉBEC LTÉE (LIBRE DE RESPONSABILITÉ PERSONNELLE) AND BOSTON BAY MINES LIMITED

Bill 217

Introduced by Madam Lorraine Richard, Member for Duplessis
Introduced 12 November 2015
Passed in principle 4 December 2015
Passed 4 December 2015
Assented to 4 December 2015

Coming into force: **4 December 2015**

Legislation amended: None

Éditeur officiel Québec

Chapter 44

AN ACT RESPECTING THE CONTINUANCE OF LA MINE BELLETERRE QUÉBEC LTÉE (LIBRE DE RESPONSABILITÉ PERSONNELLE) AND BOSTON BAY MINES LIMITED

[*Assented to 4 December 2015*]

AS, on 12 July 1937, La Mine Belleterre Québec Ltée (libre de responsabilité personnelle) was constituted under the Mining Companies Act (chapter C-47) and may at one time have been and may still be a public company;

AS, on 8 November 1971, Boston Bay Mines Limited was constituted under Part I of the Companies Act (chapter C-38) and may at one time have been and may still be a public company;

AS section 715 of the Business Corporations Act (chapter S-31.1) states that a company constituted, continued or resulting from an amalgamation under Part I of the Companies Act must, before 14 February 2016, send articles of continuance to the enterprise registrar in accordance with that Act and that, otherwise, the company is dissolved as of that date;

AS section 715.1 of the Business Corporations Act states that a company constituted under the Mining Companies Act must, before 14 February 2016, send articles of continuance to the enterprise registrar in accordance with that Act and that, otherwise, the company is dissolved as of that date;

AS in order to send articles of continuance in accordance with sections 715 and 715.1 of the Business Corporations Act, the directors of a company must first make a by-law which then has to be confirmed by two-thirds of the votes cast by the shareholders at a special general meeting called for that purpose, in accordance with sections 123.131, 123.132 and 123.133 of the Companies Act;

AS La Mine Belleterre Québec Ltée (libre de responsabilité personnelle) and Boston Bay Mines Limited have been inactive since 1993;

AS the books and records of La Mine Belleterre Québec Ltée (libre de responsabilité personnelle) and Boston Bay Mines Limited are incomplete due to the inactivity of these companies for several decades as well as poor storage conditions of what books and records were retained;

AS the one director and officer that is believed to have been duly elected for both La Mine Belleterre Québec Ltée (libre de responsabilité personnelle) and Boston Bay Mines Limited, John Patrick Sheridan, passed away on 10 January 2015;

AS there has been no replacement on the boards of directors of La Mine Belleterre Québec Ltée (libre de responsabilité personnelle) and Boston Bay Mines Limited since the passing of John Patrick Sheridan;

AS due to incomplete books and records of La Mine Belleterre Québec Ltée (libre de responsabilité personnelle) and Boston Bay Mines Limited, it is impossible to identify all shareholders, call a special general meeting and obtain confirmation of a by-law by two-thirds of the votes cast by the shareholders at such a meeting;

AS in these circumstances, absent the passage of a private bill, La Mine Belleterre Québec Ltée (libre de responsabilité personnelle) and Boston Bay Mines Limited will be dissolved as of 14 February 2016;

AS due diligence is currently underway to determine what, if any, are the assets, properties, rights and privileges owned or held by La Mine Belleterre Québec Ltée (libre de responsabilité personnelle) and Boston Bay Mines Limited;

AS it is in the interests of La Mine Belleterre Québec Ltée (libre de responsabilité personnelle) and Boston Bay Mines Limited and their respective shareholders that both companies be continued under the Business Corporations Act so as to protect their assets, properties, rights and privileges, as the case may be;

AS it is in the interests of La Mine Belleterre Québec Ltée (libre de responsabilité personnelle) that its name meet the requirement of section 20 of the Business Corporations Act;

AS it is in the interests of Boston Bay Mines Limited, also known as “Société Minière de la Baie de Boston Ltée”, that it be allowed to continue using the English version of its name;

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. La Mine Belleterre Québec Ltée (libre de responsabilité personnelle) and Boston Bay Mines Limited are continued under the Business Corporations Act (chapter S-31.1).

2. The name of La Mine Belleterre Québec Ltée (libre de responsabilité personnelle) is replaced by “La Mine Belleterre Québec ltée”.

3. The name “Boston Bay Mines Limited” is the English version of the name “Société Minière de la Baie de Boston Ltée”.

4. This Act comes into force on 4 December 2015.

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